



CEB
Chief Executives Board
for Coordination

5 January 2024

**CONCLUSIONS OF THE 41st MEETING OF THE FINANCE AND
BUDGET NETWORK (7 November 2023)**

Virtual meeting

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Introduction

1. The Finance and Budget Network (FBN) held its 41st session on 7th November 2023 virtually. The meeting was co-chaired by Mr. Chandramouli Ramanathan, Controller, UN Secretariat, and Ms. Chitra Narayanaswamy, Controller & Director, Department of Program Planning and Finance, WIPO.

I. Responsible Investment Statement

Presenters: Carmen Hett, Treasurer, UNHCR and Co-Chair WGCTS and Carlos Perrone, Treasurer, UN and Co-Chair WGCTS

Documentation:

- Draft UN System Responsible Investment Statement

Background:

2. At its 39th FBN session, FBN members supported the formalization of a stream of work under the Working Group on Common Treasury Services (WGCTS) with a focus on formalization of high-level principles for responsible investment and common due diligence approaches for investment managers.

3. At its 40th session, the FBN discussed the first draft of a UN System Responsible Investment Statement (RIS), presented by the WGCTS, and generally endorsed the approach taken, and process followed. FBN members were invited to provide comments on the RIS through their representatives in the WGCTS, and the WGCTS agreed to report back to the FBN with a final version of the RIS at the next session.

Discussion:

4. The Co-Chairs of the WGCTs introduced the final draft of the RIS, noting that the sub-working group on responsible investment had continued development of the RIS based on discussions at the July FBN meeting and subsequent feedback received, and reached agreement on the final draft at the recent WGCTS meeting in October.

5. It was emphasized that the RIS acts as a guide for UN system entities for both internally and externally managed investment portfolios, and that the approach to implementation, including standards and metrics, may differ between UN entities. The RIS recognizes that consideration of environmental, social and governance (ESG) factors may take different forms in different portfolios, and that individual entities can build upon the RIS by integrating additional ESG factors in their investment analysis and decision making processes as appropriate for their entity.

6. The RIS also provides for participating UN entities at the working level and in line with their own processes and policies to share good practices and lessons learned with other UN entities on an ongoing basis, which will be facilitated by the WGCTS subgroup on responsible investing.

7. It was recognized that although many UN entities have already implemented robust policies in this area of responsible investing, this is the first time that the UN system is producing a common document in the area responsible investing, which is a welcome and significant step forward.

8. To ensure the ongoing relevance and effectiveness of the RIS, the Statement will be discussed at by the WGCTS periodically.

Conclusion:

9. The FBN commended the WGCTS on the excellent work done and endorsed the UN System Responsible Investment Statement.

II. ICSC Comprehensive review of compensation and allowances system

Presenter: Maya Bachner, Director, Program Performance and Budget Division, WIPO

Background:

10. The ICSC launched a comprehensive review of the compensation package for staff in the Professional and higher categories in March 2023, with a tentative timeline for the review to be completed in the Summer of 2026. HLCM discussed the review at its meeting of 5-6 October 2023, noting the need to maintain a competitive and sustainable compensation package, which provides UN organizations with a capacity to recruit, retain and deploy staff of the highest competence in often dangerous and difficult conditions. HLCM emphasized the importance of leadership engagement in the Review and speaking as one UN system on the compensation package, and to support the coordinated efforts of the organizations through the CEB mechanisms with full strength.

11. The Human Resources Network has established a Working Group on the Compensation Review, and Ms Maya Bachner, WIPO, is representing the FBN in the Working Group.

Discussion:

12. Ms Bachner provided an overview of the activities and discussions in the Compensation Review Working Group and the strategic goals of the UN system as the Review unfolds. Ms Bachner noted that the final report of the ICSC is planned for 2026, with a preliminary report expected to be published in 2024. The ICSC intends to focus on 6 topics in particular, including education grant, elsewhere duty station, mobility and relocation benefits, leave days, field benefits and dependency allowances.

13. The UN system is taking a data driven approach to respond to the Review, and this is where the FBN may need to engage by providing data on compensation related elements during the course of the review period. It is anticipated that the HRN Working Group will reach out to the FBN in early 2024 for proposals on the various data elements.

14. The FBN agreed that it would be important to prepare cost benefit analyses to examine the overall cost of a hypothetical adjustment to benefits in terms on the impact on attractiveness of employment with the UN and resulting additional costs related to staff separations and recruitment, as well as the potential cost of implementing changes to the compensation system in the ERP systems of UN entities. The FBN also noted that it would be very important to ensure comparability of data provided across the system, and that checkpoints should be established throughout the process.

Conclusion:

15. The FBN took note of the importance of the activities of the HRN Working Group on the Compensation Review for the future attractiveness of the UN workforce, and agreed to engage with the Working Group as required. The FBN also noted that alignment between the FBN and HRN on the compensation review would be very important, and proposed that the HRN Co-Chairs should be invited to brief the FBN on the Compensation Review from time to time.

III. Task Force on Accounting Standards (TFAS)

Presenter: Adnan Chughtai, Treasurer, Financial Comptroller and Director, ILO

Documentation:

- Progress Report of the Task Force on Accounting Standards, November 2023

Discussion:

16. The Chair of the TFAS provided an overview of the recent activities of the TFAS, noting that it had been an excellent year and thanked all participants for their contributions. The TFAS held two virtual meetings in 2023 and one face to face meeting in October. The focus of the October TFAS meeting was on development of TFAS Guidance Papers for the newly issued IPSAS 47, Revenue and IPSAS 48, Transfer Expenses.

17. The TFAS continues to pursue a mechanism for establishing a consistent interpretation of IPSAS with the IPSAS Board (IPSASB) and the external auditors, aiming for a system wide agreement on interpretations of IPSAS. The TFAS also continues interaction with the IPSASB Staff, including attendance of IPSASB staff at some TFAS meetings.

18. An update was provided on the consultant that the TFAS has engaged to work with the Working Group on Revenue and Transfer Expenses on guidance for the new IPSAS 47 and IPSAS 48. The first drafts of the Guidance Papers were closely examined by the TFAS at the October meeting, and the Working Group continues to refine the Guidance Papers, following the inputs of the TFAS October meeting. The aim of these (and future) TFAS produced guidance papers will be to articulate common UN wide accounting treatment in respect of published IPSAS, and where necessary, assist entities which may have specific positions due to discrete or different operating models by identifying alternative accounting treatments. These Guidance Papers will be presented to the FBN for review and endorsement. They will subsequently be shared with the IPSASB, the Board of Auditors as well as the Technical Group of the Panel of External Auditors for their

comments.

19. The Chair of the TFAS noted some challenges with respect to the work involved for some entities for compliance with some of the recent or upcoming standards such as IPSAS 41, Financial Instruments and IPSAS 43, Leases, and also noted that the TFAS is monitoring new pronouncements being developed by the IPSASB, such as on natural resources and sustainability.

Conclusions:

20. The FBN members took note of the update and thanked the TFAS for the very important work done. It is anticipated that the finalized Guidance Papers for the Revenue and Transfer Expenses standards will be available shortly for virtual FBN adoption.

21. The FBN also noted the importance of having the UN voice heard at the IPSASB, to ensure the continued relevance of the Standards for the UN system, and agreed to continue the practice of inviting the IPSASB Chair to FBN meetings from time to time, as well as IPSASB staff to the TFAS meetings as appropriate.

IV. Implementing Partners

Presenters: Ellen Wielezynski and Ashutosh Kumar Jha, representatives of the Change Advisory Board of the UN Partner Portal Group

Documentation:

- JIU/REP/2021/4 Review of the management of implementing partners in United Nations system organizations

Background

22. Management of implementing partners continues to present challenges for many UN system entities, and there is not currently a UN system-wide policy forum with decision making authority for addressing issues related to implementing partners.

Discussion

23. The discussion opened by recalling the JIU report on the management of implementing partners, and the suggestion that the FBN had made at its May 2022 meeting that recommendations of the JIU report which call for a common UN system wide approach be coordinated by the UN Partner Portal Group (UNPP). It was noted that the UNPP has grown in membership and carries out very valuable work, but that it does not have representation from the whole UN system, and it is more of a tool for managing the underlying processes than a forum for policy discussions or decisions.

24. Representatives of the Change Advisory Board (CAB) of the UNPP, as well as the former Co-Chair of the UNPP Executive Review Board provided some reflections on the success of the UNPP in bringing nine different agencies together to understand and expand their landscape of partners, with a move towards a risk-based approach in partner engagement and selection.

25. The ensuing FBN discussion considered what kind of a role the FBN can or should play in ensuring that UN agencies are able to address policy issues related to implementing partners and that the UNPP is fully leveraged for guidance. Several key points were highlighted:

Collaboration and harmonization: There's a strong focus on the need for collaboration among various UN agencies, however it was recognized that different UN agencies have varied approaches and mandates, which makes full harmonization across all agencies challenging. The discussion also acknowledged the diverse types of implementing partners, and that this diversity necessitates varied approaches and policies.

Governance and decision-making: There was a discussion on whether there is a need for a formal decision-making body or network to oversee policy matters for better accountability and coordination, recognizing that the UNPP does not have the mandate for this. It was noted that agencies have been working together informally for many years effectively, based on goodwill or interest of individual agencies to join an effort.

Need for a holistic approach: While the management of implementing partners is an issue where the FBN needs to engage strategically, from a financial risk perspective, it was also recognized that the scope is much broader than financial aspects, and that there is a need for a holistic approach, centered around risk management that involves both financial and programmatic aspects of partner management.

Conclusion:

26. Overall, the FBN recognized the importance of collaboration on the management of implementing partners, while noting the complexity of managing partners across different UN agencies and the challenges in aligning diverse policies and approaches within the UN family. The FBN requested the CAB of the UNPP to consider with the UNPP business focal points what could be an appropriate system-wide forum to make common strategic policy decisions on implementing partners, as well as how to strengthen the synergies between the FBN and the UNPP, and revert back to the FBN at its next meeting.

V. Jointly financed activities (JFA)

Documentation:

- Request for increase to FBN 2023 ceiling from ICSC, JIU and IPSAS
- Mental Health and Well-being strategy for 2024 and beyond
- Proposed cost sharing model for Mental Health and Well-being strategy for 2024 and beyond
- Copy of questions raised by the Fifth Committee related to the FBN review of the 2024 JFA budgets
- A/78/7 Report of the ACABQ on the proposed JFA budgets for 2024

Discussion

(a) General update on discussions and challenges around JFA budgets

27. An update was provided on Member State discussions in ACABQ and the General Assembly (Fifth Committee) on the process for the FBN review of the JFA budgets of ICSC, JIU and CEB. The FBN members reaffirmed that the process for the FBN review of the 2023 and 2024 JFA budgets had consistently followed long established procedures, in accordance with the Statutes of the JIU and ICSC.

28. It was recalled that the FBN applies a consistent approach to the review of these JFA proposals, guided by, among other things, historical expenditure patterns, the overall financial environment of the cost-sharing entities, including their respective budget processes and pressures, and more recently, the lessons learned from the pandemic and remote working. The JFA budget reviews have all been influenced by similar considerations, including the increasing expectation that the new ways of working should be reflected in reduced travel as a general rule.

(b) Requests for increases to the 2023 budget ceiling for the JFA budgets of ICSC, JIU and IPSAS

29. An overview was provided of the requests received from ICSC, JIU and IPSAS to increase the 2023 FBN ceiling in line with projected expenditures.

30. The JIU projected a shortfall in the 2023 budget of \$818,800 due to post costs. The ICSC projected a shortfall in the 2023 budget of \$535,450 across several budget lines, mainly related to travel of representatives and travel of staff. The IPSAS Project projected a shortfall in the 2023 budget of \$58,400 due primarily to staff costs for one GTA position.

31. When discussing the increases, the FBN emphasized the importance of proper financial management, recalling the financial constraints all organizations are operating under, and the importance of the JFA entities operating within agreed budgets. With respect to ICSC, the FBN requested additional information on the nature of the increased expenditure under travel of representatives and travel of staff. The FBN also requested additional information about the shortfall in the posts budget for JIU.

(c) Cost sharing model for Mental Health and Wellbeing Strategy

32. It was recalled that HLCM had endorsed the Mental Health and Well-Being Strategy for 2024 and beyond at its October 2023 session, including its proposed resource requirements. HLCM requested that the FB Network review the proposed cost sharing model for the implementation costs of the strategy. Two options for a cost-sharing methodology were presented to the FBN for consideration. Option A was a model based on brackets with minimum and maximum ceilings. Option B offered an alternative approach that applied a similar methodology to the one used to apportion the JFA Security budget, with a membership fee and a threshold for the smallest entities to be exempt from contributing above the membership fee.

Conclusions

33. The FBN reiterated that the FBN review of the 2023 and 2024 JFA budgets had followed the long established procedures, in accordance with the Statutes of JIU and ICSC. A detailed overview

of the JFA budget review process, a copy of which has been provided to the Fifth Committee of the General Assembly, is provided in Annex I. The FBN will continue to discuss the process for the review of the JFA budgets, with a view to finding a resolution to the issues encountered with the 2023 and 2024 budgets.

34. The FBN emphasized that it is essential that the JFA entities adhere to the approved budget set forth by the FBN and follow the established processes in place to approve any budgetary adjustments.

35. It was agreed that additional information on the 2023 increases pertaining to ICSC and JIU would be provided in writing after the meeting, and the FBN consultation on the requested increases would continue via email. The outcome of this post-meeting consultation is reflected in Annex II.

36. With respect to the cost sharing model for the Mental Health and Well-being Strategy and the creation of this Secretariat in Bonn for a period of 3 years, the FBN approved Option B. It was stressed that there is a need to be prudent when establishing new coordination mechanisms and structures within the UN System, bearing in mind, among other factors, the financial constraints currently prevalent in most of our organizations. To the extent possible, new structures should thus be lean, established within existing resources and identifying further efficiencies, including by leveraging technical competence and support of relevant UN system organizations.

VI. Any Other Business and Closing of the Session

(a) Greening the FBN – Optimal locations for inter-agency meetings

Documentation:

- UNHCR analysis on greening the FBN travel

37. The FBN noted with appreciation the analysis prepared by UNHCR on optimal locations for inter-agency meetings that minimize CO₂ and financial costs, agreeing that future decisions on meeting locations would bear this analysis in mind. It was also noted that if limitations on physical attendance at FBN meetings were imposed in the future, virtual participation should be made available for other participants, while in-person participation would still be expected for FBN Representatives.

(b) Venue and date of next in-person session

38. The 42nd session of the Finance and Budget Network will take place in summer 2024, with the exact dates and venue to be confirmed.

(c) Digital Technology Network (DTN) planned initiatives on financing IT and digital initiatives

39. The FBN was advised that the DTN plans to discuss options for establishing a DTN scaling-up fund at its November meeting, and an invitation was issued for an FBN representative to

participate in the DTN discussion planned for 27 November 2023.

Annex I – Overview of the JFA budget preparation and review process for 2023

1. The budget preparation and approval process is identical for all three Jointly Financed Administrative Activities (JFA) entities (International Civil Service Commission (ICSC), Joint Inspection Unit (JIU) and Chief Executives Board for Coordination (CEB) Secretariat)) under Section 31 of the United Nations proposed programme budget. The same process is followed for the jointly financed activities of the United Nations security management system that are reflected under Section 34 of the UN proposed programme budget.
2. The initial internal proposals of the JFA entities under Section 31 (as well as under Section 34) are prepared in January to February of the year prior to the budget period, in accordance with the budget guidance and timelines issued by the UN Secretariat Programme Planning and Budget Division (PPBD).
3. These initial internal budget proposals are circulated through the CEB Secretariat to the members of the Finance and Budget Network (FBN) who review the budgets of the JFA entities on behalf of CEB in February-March of the year prior to the budget period, in accordance with Article 20 of the JIU Statute and Article 21 of the ICSC Statute. Articles 20 of the Statute of the JIU and 21 of the Statute of the ICSC provide that “The budget estimates [of the Unit/Commission] shall be established by the Secretary-General after consultation with the Administrative Committee on Coordination [now CEB¹] on the basis of proposals made by the Unit/Commission.” The Statutes further provide that the expenditures of the Unit/Commission shall be shared by the participating organizations in a manner to be agreed by them. The FBN is the formal network of financial managers that carries out the work of CEB’s High-level Committee on Management (HLCM) in the area of finance and budget. The members (the Controllers/Chief Financial Officers of all CEB member organizations) are responsible for the sound financial management of their organizations and must operate within the budgetary realities of their organizations.
4. In addition to the ICSC and JIU, the FBN is responsible for the review and endorsement, on behalf of CEB, of the budgets of the other Jointly Financed Activities (JFAs) of the United Nations system, including the Chief Executives Board for Coordination (CEB) and the United Nations System Task Force on Accounting Standards (IPSAS Task Force).
5. The FBN engages with the JFA entities throughout the review process by inviting the representatives from the JFA entities to meet with the FBN to introduce their budget proposal and to respond to requests for clarification. The FBN applies a consistent approach to the review of these JFA proposals, guided by, among other things, historical expenditure patterns, the overall financial environment of the cost-sharing entities, including their respective budget processes and pressures, and more recently, the lessons learned from the pandemic and remote working. All the JFA budgets have been influenced by similar considerations, including the increasing expectation that the new ways of working should be reflected in reduced travel as

¹ The ACC was succeeded by the CEB through decision of the Economic and Social Council (decision 2001/321).

a general rule. The FBN reaches a collective conclusion on the budget proposals for the JFA entities, which are documented in March of the year prior to the budget period and provided to PPBD.

6. The Secretary-General's budget proposals for the JFA entities (in the budget fascicles of Section 31- JFA and Section 34 – Safety and Security) are finalized in March/April, in accordance with the Controller's budget instructions and level of resources agreed by the FBN for consideration by the Advisory Committee on Administrative and Budgetary Questions (ACABQ), the Committee for Programme and Coordination (CPC), and the Fifth Committee of the General Assembly. The General Assembly approves, in its resolution on Special subjects relating to the proposed programme budget, the gross budgets of the JIU, the ICSC and the Department of Safety and Security and notes the gross budget of the CEB, and appropriates, in its resolution on the programme budget, the United Nations Secretariat share of the JFA budgets.
7. In parallel to the above-mentioned process, the CEB entities follow their own established budget review and approval procedures with respect to each entity's contribution to the JFA budgets. The UN system entities each have their own budget approval process and timelines with their respective governing bodies. The Secretary-General, as Chair of CEB, has no mandate or leverage over the budgetary procedures of the specialized agencies and related organizations that are members of CEB

Annex II– Post-meeting consultation and FBN decision on request for increase to 2023 budgets of ICSC, JIU and IPSAS Project

Following the FBN meeting of 7 November, further virtual consultation was conducted with FBN members on the proposed increases to the 2023 budgets of ICSC, JIU and IPSAS Project.

Joint Inspection Unit (JIU)

After further consultation with the JIU Executive Secretary, the FBN was informed that the main factor in the increased Posts expenditure is the rotation of inspectors in 2023. The increases are mainly attributable to:

- Separation of 5 inspectors and 1 JIU staff member in 2023 (including relocation costs and accumulated leave)
- Onboarding of 6 inspectors and 1 JIU staff member in 2023 (including relocation costs and settling in grant)

Given that the increased requirements are due to increases in the actual cost of posts, the FBN accepted an increase in the 2023 budget ceiling for JIU by \$818,800 from \$8,257,800 to \$9,076,600. Invoices to reflect the revised projected total expenditure will be issued by the UN Secretariat before the end of 2023.

IPSAS Project

The FBN was informed that the additional projected requirement of \$58,400 in 2023 is attributable to the actual cost of the incumbent of the P5 GTA position (Secretary to the Task Force on Accounting Standards). Given that the increased requirements are due to increases in the actual cost of the approved GTA position, the FBN accepted an increase in the 2023 budget ceiling for IPSAS by \$58,400 from \$252,800 to \$311,200. Invoices to reflect the revised projected total expenditure will be issued by the UN Secretariat before the end of 2023.

International Civil Service Commission (ICSC)

The discussions at the FBN meeting had focused on assessing whether the increased travel expenditure presented by ICSC related to increased costs of travel (inflation) or additional number of trips being undertaken. After further consultation with the secretariat of the ICSC, additional details on the 2023 travel expenditure were provided to the FBN. The additional information indicated that there was an increase in the number of travel missions in 2023, and that these additional costs were outside of the initial plan proposed by ICSC, exceeding the amount originally proposed by ICSC for travel in 2023.

The FBN also noted that ICSC's choice of frequency, location, duration and format of sessions not only determines the budgetary requests of the ICSC Secretariat itself, but also has budgetary consequences for all individual organizations, as well as for the CEB Secretariat.

In light of this, the FBN did not reach agreement to increase the budget ceiling for 2023.

Annex III – List of participants

Co-Chairs: Ms. Chitra Narayanaswamy (WIPO) and Mr. Chandramouli Ramanathan (UN)

Organization	Name	Title
CTBTO	Melissa Buerbaumer	Chief Budget and Finance
	Tatjana LUKANOVSKA	Head of Financial Reporting and Payment Services
	TOSHEVA Lola	Unit Head of Budget Planning and Implementation
FAO	Simona Colaiacomo	Senior Finance Officer, Head of Treasury
GAVI	Jeanne Shen	
IAEA	BRUNNER DE CASTRIS, Helen	Director of Division of Budget and Finance
	PEROVIC, Nevest	Section Head (Programme and Budget)
	SARMIENTO, Maria Cristina	Unit Head (Contributions)
	TIRABASSI, Terri	Head (Finance and Accounting Section)
	ALBRECHT, Ruzica	Unit Head- Programme and Budget Section
ICAO	Olga Nam	Chief, Finance Branch
	Lim, Lynette	Chief, Financial Services
	Jimenez Gonzalez, Carmen	Head, General Ledger and Reporting Unit
	Mosoci, Renata	Head of Budget
	Borsellino, Antonina	Personal Associate to Chief, Finance Branch
ICC	Ivan Dragano	Finance Officer
	Gela Abesadze	Chief, Finance Section
	Pierre Ronziere	Acting Chief of Budget Section
ICGEB	Franco GIACOMIN	Chief of Financial Services
ILO	Adnan Chughtai	Treasurer, Financial Comptroller and Director
	Fikri Gurzumar	Chief, Treasury and Accounts Branch
	Bojana Susic	Chief, Budget and Finance Branch
	Grumbach, Nicolas	Chief, Strategic Analysis and Reporting Unit
IMO	Annabelle Viajar	Head, Financial Services (FS), Administrative Division
	Andrew Richardson	Head, Management Accounting and ERP Services, Administrative Division
	Moen Menem Arbid	Senior Finance Officer, Financial Services
	Prakash Joshi	Work Programme and Budget Officer, MAES
IOM	Hind Kambal	Senior Finance Officer
	Leonel Antonio Guzman	Director of Finance and Accounting Division
	GRANT Malcolm Francis William	Chief of Treasury
	GASHI Amir	Chief of Budget
	GALASSO Jordane	Chief of Global Accounting
	TOLEDO Fernanda	
ISA	Pablo Vidal	Finance Officer
OPCW	Dawit Dembel Balcha	Head, Accounts and Reporting

	Aqsa Chaudhry	Head of Budget
	Adam Boys	Head of Budget and Finance
OSCE	Nino Venetski	
	Igbalje Ferati Preshova	
	Andrew Carine	Chief of Accounts Unit
PAHO	Christos Kasapantoniou	Director, Financial Resources Management Department
	Kidder, Mr. Tyson	
	Lisboa Pacheco Mr. Norge Dario	
UN	Chandramouli Ramanathan	Assistant Secretary General, Controller
	Maria Costa	Director, Finance Division
	Kornelija Juskaite	Programme Management Officer
	Brigitta Kuhling	Senior Programme Management Officer, Office of Controller
	Nuala Moreau	Chief and Senior Investment Officer
	Carlos Perrone	Treasurer
	Sarita Whiteside	Chief - Financial Reporting and Analytic Service
	Michiyo Sakamoto	Chief of Trust Fund Section
	Reena Sewraj-Ramyad	Chief, Financial Statements Section
	Yacine Hamzaoui	Chief, Conferences, Security, Construction and Common Support Services Service, Programme Planning and Budget Division
	Ligaya Serrano	Programme Budget Officer
	Unis Valencia Williams-Baker	Chief of Service, Development & Human Rights Programme Planning & Budget Division
	Yaron Lubetzkey	
Christine Vickery Werneck		
UN Women	Johanna Clark	Deputy Director of Financial Management
UNAIDS	FRASER, David	Senior Risk Management and Compliance Adviser
UNDP	Andrew Rizk	Chief Financial Officer
UNESCO	Magdi Bona	Chief Financial Officer
UNFCCC	Sam Kambarami	Chief, Financial Resources Management Unit
	Frank Rauch	Team Lead for Budget
UNFPA	Mona Khurdok	
	Martin Saiegh	
UNHCR	Andrea Verhas	Deputy Controller
	Carmen Hett	Treasurer
	Ana-Maria Cristescu	Senior Policy Advisor, Office of the Controller
	Conor O'Neill	Head of Accounts Service
UNICC	ARFARAS Yannis	Head, Business Control
UNICEF	Thomas Asare	Comptroller and Director
	Diane Kepler	Deputy Director, Division of Financial and Administrative Management
	Tsitsi Soko	Senior Advisor

UNICRI	Kai Suelze	Chief, Centralized Management Unit
	Luigi Trossarelli	Senior Finance and Budget Assistant
UNJSPF	Karl Ludwig Soll	Chief Financial Officer
UNIDO	BUTERA, Rosaria	
	SHAHI BAROGH, Bahareh	
	GANATRA, Mansi	
	Peter Krist	Chief of Accounts, Payments and Treasury
	BIAN, Hua	
	Vitaliy Pleskach	Chief, Financial Management Unit, Corporate Management and Operations
	ZAVATTO, Myriam	
UNODC	Monica Hemmerde	Chief, Financial Resources Management Service
	Catherine Perret	Chief of Budget
UNOPS	Lilian Aluoch NYANGAYA	Deputy Chief Financial Officer
UNRWA	Joby Mathew	Deputy Director of Finance
WFP	Rob van Der Zee	Director, Corporate Finance Division
	Omaima MOUNIR	
WHO	George Kyriacou	Comptroller and Director of Finance
WIPO	Chitra Narayanaswamy	Controller & Director, Department of Program Planning and Finance
	Janice Cook Robbins	Director, Finance Division
	Paradzai Nematadzira	Assistant Controller
	BACHNER Maya Catharina	Director, Program Performance and Budget Division
WMO	Brian Cover	Chief, Finance Division
	Krishnavarahan Adhivarahan	Accountant
WTO	Francesco Perlini	Head of Financial Operations
UN Partner Portal Group	Ashutosh Kumar Jha	
	Ellen WIELEZYNSKI	
Task Force on Accounting Standards	Jeriphanos Gutu	TFAS Secretariat
WGCTS	Catherine Guerrasio	WGCTS Secretariat
	Miriam Blanco Monterrubio	WGCTS Secretariat
	Remo Lalli	Secretary, High-Level Committee on Management
CEB Secretariat	Laura Gallacher	Inter-Agency Adviser, Finance and Budget