



CEB
Chief Executives Board
for Coordination

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**CONCLUSIONS OF THE 44th MEETING OF THE FINANCE AND
BUDGET NETWORK (1-3 July 2025)**

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Introduction

1. The Finance and Budget Network (FBN) held its 44th session on 1-3 July 2025. The meeting was co-chaired by Ms. Chitra Narayanaswamy, Controller and Director, Department of Program Planning and Finance, WIPO, and Mr. Andrew Rizk, Director, Finance and Corporate Services Division, WTO.
2. The meeting took place virtually, with local hubs for members to connect together to the meeting in Geneva (hosted by WTO), New York (hosted by the UN Secretariat) and Vienna (hosted by UNIDO).

I. Global Economic Outlook and Context

Presenters: James Mazeau, Director, UBS CIO Economist and Mr Ralph Ossa, UBS Foundation Professor of Economics, University of Zurich, Department of Economics and former Chief Economist, WTO

Discussion:

3. The session offered a detailed analysis of the global economic landscape, with a focus on the United States, Eurozone, and China. The presenters examined the effects of tariffs, inflation, monetary policy, and geopolitical developments on global markets. The analysis highlighted the economic consequences of trade policy, the Eurozone's cautious recovery amid fiscal constraints, and structural vulnerabilities in some of the largest economies. From the WTO perspective, the discussion broadened to include the implications for global trade governance and institutional stability.
4. During the discussion, FBN members addressed the growing uncertainty surrounding trade policy. This unpredictability was seen as a major obstacle to long-term investment planning and innovation. Currency dynamics were another key topic, with attention given to the weakening U.S. dollar and the strengthening Swiss franc. The conversation also explored how increased defense spending targets could impact funding flows for international cooperation, particularly UN contributions, and whether private sector engagement could help offset shrinking public funding for development and humanitarian efforts.

Conclusions:

5. FBN members concluded that the global economic outlook remained fragile and highly sensitive to policy uncertainty, geopolitical shifts, and structural imbalances. Trade tensions and unpredictable policy shifts were seen as major deterrents to investment, especially in innovation and long-term planning. Concerns were also raised about the sustainability of funding for international cooperation, as rising defense budgets threatened to crowd out funding for development and humanitarian efforts. Despite these challenges, FBN members acknowledged opportunities for greater private sector engagement and emphasized the importance of coordinated responses to support stability and resilience of the UN system.

II. Funding constraints in the UN system

Presenters: Mr. Jens Wandel, Special Adviser to the Secretary-General on Reforms; Mr. Remo Lalli, Secretary to HLCM, CEB Secretariat and Ms. Mona Khurdok, Co-Chair of the HLCM Rapid Response Mechanism to Donor Conditionalities, UNFPA.

Documentation:

- *CEB/2025/3 Report of the High-Level Committee on Management at its forty-ninth session*
- *Terms of Reference on the Rapid Response Mechanism to Donor Conditionalities*
- *Minutes of first meeting of the Rapid Response Mechanism to Donor Conditionalities*
- *Milestone Update - HLCM Efficiency Initiatives Proposals*

Background:

6. The session built on the outcomes of the 49th HLCM session held in April 2025, which focused on “Transformative Changes for a Sustainable UN System”, and resulted in the launching of a series of progressive and far-reaching efficiency initiatives aimed at helping the UN system adapt, modernize, and deliver greater value for the resources invested by stakeholders.

7. The FBN meeting aimed to translate those strategic discussions into operational action, with a focus on opportunities for system-wide efficiency initiatives, improving cost transparency, and enhanced inter-agency collaboration to ensure the UN remains effective and sustainable in a rapidly evolving global environment.

Discussion:

8. During the session Jens Wandel, Special Adviser to the Secretary-General on Reforms, delivered a presentation focused on the evolving financial landscape of the UN system. He acknowledged the inevitability of budget constraints while emphasizing the importance of collective efficiency and innovative financing models, such as blended finance and local investments. The need for stronger financial leadership, dynamic and transparent pricing based on actual delivery costs and risks, and more strategic risk management was emphasized. The presentation also highlighted emerging partnerships with family offices as a promising source of more flexible capital for sustainable development. These financial reforms were linked to broader goals of improving responsiveness and positioning the UN as a more effective and attractive partner.

9. The session also focused on the development of the HLCM’s far-reaching efficiency initiatives. From over 100 proposals submitted by UN entities, 22 system-wide initiatives were consolidated and were in the process of being developed into full project plans. These initiatives covered key operational areas such as financial management, procurement, human resources, supply chain, and common services. Their primary aim was to reduce duplication, streamline service delivery, and foster greater inter-agency collaboration. The finance and budget related initiatives are in the areas of treasury services, payroll models, and US income tax services.

10. The discussion also covered the quality of UN system contributions, and the growing complexity of donor conditions attached to funding agreements. FBN Members were updated on the newly launched HLCM Rapid Response Mechanism to Donor Conditionalities, designed to coordinate agency responses to increasingly complex donor conditions, and on the development of common principles to guide engagement with donors when negotiating conditionalities attached to funding agreements. These initiatives are intended to protect the UN's independence and impartiality, reduce administrative burdens, and promote consistency in donor negotiations, and further reflect the system's proactive approach to navigating complex funding dynamics.

11. FBN members discussed the need for more adaptive financial strategies, including dynamic pricing models and improved costing methodologies. The concept of "expertise on demand" was explored as a way to enable more flexible and efficient deployment of specialized personnel across agencies. There was also recognition of the need to elevate the role of finance leadership in strategic decision-making to support organizations in navigating the increasingly challenging environment, and to strengthen collaboration between finance and HR functions. The importance of aligning business processes and reinforcing results-based management frameworks was also emphasized as critical to improving efficiency and accountability across the system.

Conclusions:

12. The session highlighted the critical importance of translating strategic discussions around transformation of the UN system into operational action, with a focus on opportunities for system-wide efficiency initiatives, improving transparency on the cost of delivery, and enhanced inter-agency collaboration to ensure the UN remains effective and sustainable in a rapidly evolving global environment. The need for the FBN to continue pursuing options for innovative financing was also emphasized.

13. The FBN agreed to consider ways to improve transparency around the cost of delivery, and explore models for provision of expertise on demand that would facilitate more flexible and efficient deployment of specialized personnel across the UN system, with terms of reference to be developed to guide this work.

14. The session concluded with an affirmation that the FBN's efforts to pursue transformative initiatives are not solely about enhancing operational efficiency, but also about strengthening the UN's capacity to deliver on its mandates with transparency, strategic financial leadership, and institutional coherence.

III. Task Force on Accounting Standards (TFAS)

Presenter: Mr. Adnan Chughtai, Treasurer and Financial Comptroller and Director, Financial Management Department, ILO and Chair of the TFAS

Documentation:

- *Summary of TFAS 2025 Virtual Interim Meeting Program – 19 May 2025*

Discussion:

15. The Chair of the TFAS presented updates on key initiatives, including the guidance for implementation of IPSAS 47 (revenue) and 48 (transfer expenses), ongoing work on guidance for IPSAS 43 (leases), and plans for a system-wide survey on donor disputes, especially around IPSAS 47 interpretations. The Task Force emphasized support for smaller agencies, with consideration of developing simplified policy papers for smaller agencies, and sought guidance on the way forward regarding sustainability reporting.

16. A significant portion of the discussion focused on the growing length and complexity of audit reports, which can overshadow financial performance narratives and the statements themselves. Participants highlighted the need for simplification, cost reduction, and streamlining of financial statements and audit content. Several agencies shared best practices and expressed support for approaches to simplify and streamline reporting and enhance transparency, including opportunities for a coordinated review of voluntary disclosures.

17. The discussion also raised some concerns about the cumulative burden of oversight and its seemingly limited impact on improving donor confidence. Participants noted it would be helpful to have a more strategic, assurance-focused approach from oversight bodies, and noted that this is a long-standing challenge.

Conclusions:

18. The TFAS will lead a coordinated effort to assess opportunities to streamline financial disclosures, through the development of a questionnaire to identify non-essential reporting elements, and potentially consulting with staff from the IPSAS Board (IPSASB).

19. Entities audited by the UN Board of Auditors will collectively discuss a common position on the separation of financial statements from audit reports, in response to a communication from the Board of Auditors.

20. The Task Force will revisit these issues in its upcoming meeting, aiming to present evidence-based recommendations for improved reporting practices across the UN system. The next TFAS meeting will take place in September, most likely in a virtual format.

IV. Statement of Internal Control

Presenter: Mr. Adnan Chughtai, Treasurer and Financial Comptroller and Director Financial Management Department, ILO

Documentation:

- *Insights from survey on approaches to Statement of Internal Control across the UN system*

Discussion:

21. The session focused on the current use and future direction of Statements of Internal Control (SIC) across UN entities. Insights from a recent survey of FBN members were presented during the session, indicating that out of the 27 responders, more than half of the entities have implemented SICs, with 6 others planning to do so and 5 with no plans to implement an SIC, due to resource constraints or other reasons. The findings highlighted broad adoption of the COSO framework, active senior leadership involvement in SIC across the UN entities, and a culture of continuous improvement, including strengthening links to the risk management process.

22. FBN members discussed the value of SICs in strengthening accountability, supporting risk management, and enhancing oversight. Several entities shared practical examples of how SICs have been used to inform improvement plans, support investigations, and reinforce managerial responsibility. There was consensus that SICs are most effective when integrated with other tools such as risk registers, ERP dashboards, and audit findings.

23. While there was no support for harmonizing SIC formats across the system due to concerns about undue burden and loss of contextual relevance, participants expressed interest in peer learning. Suggestions included voluntary sharing of SIC templates and exploring ways to enhance their strategic use, including through automation and internal audit engagement.

Conclusions:

24. The FBN agreed that further harmonization of SICs is not desirable at this time, recognizing the diversity of agency contexts and the progress already made. However, the FBN supported revisiting the topic in several years using the same survey instrument to monitor developments. To support peer learning, entities willing to share their SIC templates or frameworks will do so on a voluntary basis. A collective explanation will also be prepared to clarify why SICs are not standardized across the system, ensuring a consistent response to external inquiries. The FBN reaffirmed the value of the SIC as a tool for accountability, assurance, and strategic oversight, and encouraged continued innovation and integration with other internal control mechanisms.

V. Sustainability reporting

Presenters: Mr. Brian Cover, Controller, WMO; Ms. Maryna Mananikova, Director, Financial Reporting Service (CFO Division), WFP; Ms. Rie Tsutsumi, Coordinator of Sustainable UN, UNEP; Ms. Nives Costa, Co-Chair of Scope 3 Working Group, UNOPS; Mr. Alexander Metcalfe and Ms. Karen Leung, IPSAS Board; and Ms. Allegra Saitto, Director, Financial Controller's Division, IFAD

Documentation:

- *FBN Feedback on IPSAS Exposure Draft on Climate Related Disclosures*
- Greening The Blue website

Background:

25. The IPSASB is in the process of rolling out a new sustainability reporting standard on Climate-related disclosures. This standard is designed specifically for the public sector and is intended to be adopted on a voluntary basis by UN system organizations and other public entities.

26. The standard focuses on disclosures related to governance, strategy, risk management, and targets, and aligns with frameworks such as the Task Force on Climate-related Financial Disclosures (TCFD) and IFRS S2, while adapting to the unique context of public sector operations.

27. The FBN engaged with IPSASB to assess the implications of this new standard and to ensure coherence with existing sustainability initiatives across the UN system.

Discussion:

28. The agenda item featured a comprehensive presentation from IPSASB representatives, who outlined the development and consultation process for the new standard. Key elements included a phased approach, with separate standards for own operations and public policy programmes; alignment with IFRS S2 and the TCFD framework, while adapting to public sector needs; emphasis on Scope 1, 2, and eventually Scope 3 greenhouse gas emissions, with transitional reliefs proposed.

29. Representatives from the UN's Greening the Blue initiative shared updates on existing sustainability initiatives, including system-wide environmental reporting and the development of Scope 3 emissions guidance. The Scope 3 Working Group highlighted the complexity and resource intensity of measuring downstream emissions, particularly in humanitarian and development contexts.

30. Concerns were raised by several FBN members regarding the cost, administrative burden, and political sensitivities of implementing Scope 3 reporting. There was a strong call for any recommendations for adoption of sustainability standards to be accompanied by clear cost assessments and allow for flexibility in adoption, especially given current financial constraints facing the UN system.

31. Governance and assurance were also discussed, with emphasis on the evolving role of audit and oversight bodies, and the need for capacity building to meet new assurance standards such as ISSA 5000.

Conclusions:

32. Overall, there was support for advancing sustainability reporting across the UN system, however FBN members emphasized the importance of proceeding with caution. While the new IPSASB standard offers a valuable framework for enhancing transparency and accountability, its implementation poses significant resource and investment challenges. Many agencies noted that

the financial environment remains highly constrained, with limited resources available for new initiatives. At the same time, the political climate has become increasingly sensitive. These factors make it difficult to commit to full adoption of the standard at this stage.

33. Concerns were raised regarding the reporting of Scope 3 emissions, which would not only be financially costly but also require substantial staff involvement and specialized expertise. The complexity of measuring downstream emissions across diverse operational contexts would place a heavy administrative burden on entities already operating under tight constraints. As such, the FBN stressed the need for a clear, system-wide assessment on whether and how to adopt the standard, supported by realistic timelines, transitional measures, and ongoing dialogue with IPSASB and oversight bodies to ensure that any implementation is both practical and sustainable.

VI. Local discussion within hubs

34. Local discussions within regional hubs took place in Geneva and Vienna, to allow organizations based in the same location to engage on issues of shared interest. In Geneva representatives from the host State, Switzerland, and the Canton of Geneva met with Geneva-based UN organization's CFOs and Controllers for an open dialogue on matters of mutual concern. In Vienna, the FBN members discussed Statements of Internal Control and the management of budgetary pressures.

VII. Working Group on Common Treasury Services (WGCTS)

Presenters: Ms. Carmen Hett, Treasurer, UNHCR and Co-Chair WGCTS; and Mr. Carlos Perrone, Treasurer, UN and Co-Chair WGCTS.

Background:

35. As part of HLCM's far-reaching efficiency initiatives, the F2 Treasury initiative aims to identify and implement collaborative solutions in treasury operations across the UN system, and has five lead agencies including UNDP, UNHCR, UNICEF, UNOPS and the UN Secretariat.

Discussion:

36. The Co-Chairs of the WGCTS briefed the FBN on the development of a consolidated F2 project proposal based on individual proposals submitted by the lead agencies. The proposal intends to explore opportunities for shared infrastructure, harmonized services, and improved efficiency in treasury functions such as payments, liquidity management, foreign exchange, and investment. During the discussion, FBN members highlighted that the WGCTS had already achieved significant progress in areas such as shared banking infrastructure, joint RFPs, and digital treasury tools.

37. With respect to the consolidated F2 proposal, it was noted that the challenge now lay in identifying demand and ensuring uptake by other agencies. The FBN emphasized the importance of leveraging existing platforms and tools, minimizing upfront investment, and ensuring that

smaller agencies could benefit from shared services without bearing disproportionate costs.

38. Some FBN members raised concerns about the need for a clear business model, equitable cost-sharing mechanisms, and the importance of not overpromising or rushing implementation. There was broad agreement that the WGCTS should be given time to review the proposals and provide input into the development of a realistic, phased approach. Several members stressed the importance of ensuring that any new arrangements did not compromise the autonomy or accountability of individual agencies.

Conclusions:

39. The FBN agreed that the WGCTS should have the opportunity for an inclusive review of the F2 proposal. While there was recognition of the urgency and the need for greater collaboration and efficiency, participants emphasized that quality and feasibility must take precedence over speed. The lead agencies of the F2 proposal were encouraged to outline a clear vision and timeline, balancing ambition with practicality, and to ensure that any proposed solutions were scalable, cost-effective, and aligned with the needs of both large and small agencies. The FBN committed to supporting the WGCTS and the lead agencies in this process and to maintaining open dialogue as the initiative progressed.

VIII. UN Panel of External Auditors

Panel discussants: Mr. Damian Brewitt, Representing the Chair of the Panel, Mr. Mauricio Wanderley, representing the Vice-Chair of the Panel, Mr. Simon Irwin, Audit Manager of UK NAO.

Documentation:

- Letter to the Secretary-General from the Chair of the United Nations Panel of External Auditors dated 10 December 2024
- Letter to the Secretary-General from the OAC Network Co-Chairs dated 25 February 2025

Background:

40. The FBN engaged with representatives of the UN Panel of External Auditors to discuss matters of mutual interest and explore opportunities for enhanced collaboration. This engagement was prompted by a December 2024 letter from the Chair of the Panel to the Secretary-General, which outlined several topics relevant to the FBN. Additionally, a joint letter from the Chair of the UN Internal Audit and Oversight Advisory Committee and the Co-Chair of the Oversight Advisory Committee Network from February 2025 recommended that the FBN work with the Panel to develop a standard protocol for transitions between outgoing and incoming auditors. In this context, the Panel was invited to share perspectives and initiate dialogue on the development of such a protocol.

Discussion:

41. The representatives of the UN Panel of External Auditors outlined their current priorities, including sustainability reporting, digital transformation, cybersecurity, pension liabilities, and financial health. They emphasized the importance of risk-based auditing, consistent application of accounting standards, and efficient assurance mechanisms, particularly in the context of shared services and ERP transitions.

42. A key focus was the development of a standard protocol for auditor transitions. The Panel representatives confirmed that such a protocol exists for specialized agencies and that the Board of Auditors has issued its own guidance. Both the protocol and guidance emphasize the importance of early engagement, clear expectations, and safeguarding auditor independence.

43. FBN members raised concerns about inconsistent application of accounting policies during auditor transitions, the cost-effectiveness of audit recommendations, and the growing complexity of financial disclosures. There were also calls for greater transparency, streamlined financial reporting, and improved communication between the Panel and the Task Force on Accounting Standards. The Panel welcomed this feedback and committed to discussing these issues in their upcoming Autumn meeting.

Conclusions:

44. There was broad agreement on the need for a more structured and consistent approach to auditor transitions, as well as improved communication on accounting guidance and audit expectations. The FBN encouraged the Panel to continue engaging with the Task Force on Accounting Standards and to consider the strategic implications of audit practices in the current climate of financial constraint and heightened scrutiny. The session concluded with a shared commitment to maintaining open channels of communication and strengthening collaboration between the FBN and the UN Panel of External Auditors.

IX. Any Other Business and Closing of the Session

(a) JIU reviews of relevance to the FBN

45. A brief reminder was issued to FBN members to submit the common FBN feedback on the JIU draft report of the review on donor-led assessments of UN system organizations and other oversight-related requests from donors in the context of funding agreements and the UN single audit principle to the JIU through their JIU focal points by 4 July.

(b) Appendix D

46. The UN Secretariat informed the FBN of its intention to review and address potential shortcomings in the current Appendix D insurance framework, particularly in relation to non-

physical injury claims and flexible work arrangements. These issues are becoming increasingly complex and financially impactful, and the Secretariat plans to initiate an independent assessment of practices in comparable organizations and jurisdictions. Entities with their own compensation frameworks were invited to contribute expertise to this effort. A request for voluntary participation will be circulated through the Network.

(c) Rotation of FBN Co-Chairs

47. The FBN acknowledged the valuable leadership and longstanding contributions of Ms. Chitra Narayanaswamy, Director (Controller) of the Department of Program Planning and Finance at WIPO, who will be stepping down as FBN Co-Chair following the completion of her maximum term. Her dedication, strategic guidance, and commitment to fostering collaboration across the Network were warmly recognized by colleagues and the CEB Secretariat. The process to identify a new Co-Chair will be initiated in the coming months, with an emphasis on maintaining balanced representation across the UN system and specialized agencies, as well as promoting gender parity in leadership to the extent possible.

(d) Format and date of next FBN meeting

48. The 45th session of the Finance and Budget Network will take place virtually in November 2025. The format (fully virtual or hybrid) will be determined based on member preferences. The CEB Secretariat will coordinate with members to identify a suitable date and finalize arrangements.

Annex I – List of participants

Co-Chairs: Ms. Chitra Narayanaswamy (WIPO) and Mr. Andrew Rizk (WTO)

Organization	Name	Title
CTBTO	Nadica Stojchevski	Head of Budget planning and Implementation Unit
	Tatjana Lukanovska	Head of Financial Reporting and Payment Services Unit
	Melissa Buerbaumer	Chief Budget and Finance Section
FAO	Simona Colaiacomo	Head of Treasury and Banking - Senior Finance Officer
	Umer Hayat	
	William Marvin	Deputy Director, Finance Division
GAVI	Ian MacTavish	Financial Director and Chief Accounting Officer
Global Fund	Adda Faye	Chief Financial Officer
IAEA	Helen Brunner De Castris	Director, Chief Financial Officer
	Ivica Pepovski	Section Head (Programme and Budget)
	Nino Venetski	Programme Officer (Financial Coordination)
ICAO	Xuemei Liu	Accounting Services Section
	Lynette Lim	Chief, Financial Services
	Olga Nam	Chief, Finance Branch
ICC	Gela Abesadze	Chief, Finance Section
	Pierre Ronziere	Chief, Budget Section
ICJ	Carlos Juarez Leal	Head of the Finance Division
IFAD	Linn Björkholm	Finance Specialist (Environmental Finance)
	Dony Mazingaizo	Senior Finance Specialist
	Allegra Saitto	Director, Financial Controller's Division
ILO	Adnan Chughtai	Treasurer and Financial Comptroller and Director, Financial Management Department
	Anny Zhang	Financial Governance Officer
	Fikri Gurzumar	Chief, Treasury and Accounts Branch
	Bojana Sosic	Chief, Budget and Finance Branch
IMO	Andrew Richardson	Head, Management Accounting and ERP Services
	Kas Khan	Acting Finance Officer, Financial Services
	Moeen Menem Arbid	Senior Finance Officer, Financial Services
	Prakash Joshi	Work Programme and Budget Officer
IOM	Andrea Verhas	Comptroller / Director of Department of Financial and Administrative Management
	Malcolm Grant	Chief of Treasury
	Kim-Tobias Eling	Senior Director of the Office of Strategy and Organizational Performance
	Paola Buso	Head, Financial Policy Unit

ITU	Brian Elliott	Senior Finance Management Advisor
OECD	Ana Jose Varela	Head of Finance
OPCW	Dawit Dembel Balcha	Head Of Accounts, Reporting & Treasury
PAHO	Guilherme Donega	Compliance Advisor
	Christos Kasapantoniou	Director of the Financial Resources Management Department
UN	Jens Christian Wandel	Special Adviser to the Secretary-General on Reforms
	Chandramouli Ramanathan	Controller
	Carlos Perrone	Treasurer
	Christine Vickery Werneck	
	Maria Costa	Deputy Controller
	Reena Sewraj-Ramyad	Chief, Financial Statements Section
	Sandra Canales	Chief, Financial Policy & Internal Controls Service
	Sarita Whiteside	Chief, Programme Planning and Budget Division
	Brigitta Kuhling	Senior Programme Management Officer, Office of Controller
UNAIDS	Samson Kambarami	Director, Finance and Accountability
	Ljiljana Todorovic	Chief, Budget and Resource Management
UN Tourism	Monica Gonzalez	Chief, Budget and Finance
UN WOMEN	Aamir H Awan	Chief of Budget
	Johanna Clark	Deputy Director of Financial Management, Division of Management and Administration
UNCCD	Aleksander Ozorowski	Finance and Administration Officer
UNDP	George Kyriacou	Chief Financial Officer
UNEP	Rie Tsutsumi	Coordinator, Sustainable United Nations
UNFCCC	Frank Rauch	Team Lead for Budget
	Imran Khushnud Shah	
UNFPA	Iva Goricnik Christian	Director, Division for Management Services
	Mona Khurdok	Chief of Quality Management
UNHCR	Ana Maria Cristescu	Senior Policy Advisor, Office of the Controller
	Carmen Hett	Treasurer
	Catherine Guerrasio	Secretariat, Working Group on Common Treasury Services
	Cleo Forster	Snr Energy Officer - Greening & Sustainability Lead
	Dominic Grace	Head of Global Mobility and Infrastructure Services
	Hans Baritt	Controller and Director, Division of Financial and Administrative Management
	Leonel Antonio Guzman Bolanos	Deputy Controller a.i
UNICC	Yannis Arfaras	Controller and Chief, Business Control Section

UNICEF	Diane Kepler	Comptroller and Director, Division of Financial and Administrative Management
UNICRI	Kai Suelzle	Chief, Centralized Management Unit
UNIDO	Adis Sijercic	
	Nevest Perovic	Chief, Planning and Budgeting Unit
UNJSPF	Enzo Iaderosa	Chief Financial Officer
UNODC	Catherine Perret	Chief of Budget
	Ruiwei Zhao	Chief of Accounts
	Alasdair Taylor	
UNOPS	Karl-Ludwig Soll	Chief Financial Officer
	Nives Costa	Co-Chair, Scope 3 Working Group
	Lilian Aluoch Nyangaya	Deputy Chief Financial Officer
	Rajat Dinesh Uchil	
UNRWA	Joby Mathew	Deputy Director Finance
WFP	Maryna Mananikova	Director, Financial Reporting Service
	Robert Vanderzee	Chief Financial Officer
WHO	Jane Margaret Stewart Pappas	Director Financial Policy
	Sushil Rathi	Comptroller a.i
WIPO	Chitra Narayanaswamy	Controller and Director, Department of Program Planning and Finance
	Maya Bachner	Director, Program Performance and Budget Division
	Paradzai Nematadzira	Assistant Controller
WMO	Brian Cover	Controller
WTO	Andrew Rizk	Director, Finance and Corporate Services Division
	Odette Anthoo	
CEB Secretariat	Remo Lalli	Secretary, HLCCM
	Laura Gallacher	Senior Inter-Agency Adviser, Finance and Budget
	Silvan Scheiwiller	Coordination Officer
	Taara Chaudhuri	Associate Expert, Finance and Budget
	Elena Lukashik	Associate Expert, Finance and Budget
<u>External presenters</u>		
IPSASB	Alexander Metcalfe	Principal Consultant
	Karen Leung	Manager, IPSASB Sustainability
UBS	James Mazeau	CIO Economist
	Jean-Marc Lebbos	Executive Director, Client Advisor large corporate clients
	Nathan Ramadoo	Client Advisor large corporate clients
University of Zurich	Ralph Ossa	Professor of Economics

UN Panel of External Auditors	Damian Brewitt	
	Mauricio Wanderley	
	Simon Irwin	