

**Chief Executives Board
for Coordination**CEB/2008/HLCM/FB/4
11 April 2008**CONCLUSIONS OF THE MEETING
OF THE FINANCE AND BUDGET NETWORK**

(Videoconference, 3 March 2008)

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I. Introduction

1. The Finance and Budget Network held its first 2008 session via videoconference on 3 March 2008. The following organizations participated in the meeting: from New York: UN, UNDP, UNICEF, and UNFPA; from Rome: FAO, IFAD, and WFP; from Geneva: ILO, IOM, ITC, ITU, UNCTAD, UNHCR, UNOG, WMO, WHO, and the CEB Secretariat; from Vienna: IAEA, OSCE, UNIDO, and UNODC; from London: IMO; from Paris: UNESCO; from Amman: UNRWA; from Washington: PAHO; from Montreal: ICAO; from Bonn: UNFCCC and UNCCD; from Oslo: UNDGO.
2. The meeting was co-chaired by the Network's spokespersons, Mr. Gary Eidet, Director, Division of Budget and Finance, IAEA, and Mr. Jay Karia, Director, Accounts Division, United Nations. The agenda as adopted is provided in Annex I. The list of participating organizations and their representatives is provided in Annex II.
3. All documents related to the session are available on the FB Network website at: <https://fb.unsystemceb.org/documents/3march08vc/>

II. Briefing by the Office of the Controller of the United Nations on preparation for the upcoming meeting of the FAFA Working Group

[Warren Sach, UN]

(Letter of the Panel of External Auditors to the General Assembly of 14 December 2007 and subsequent exchange of correspondence between the UN Controller and the European Commission)

4. The Controller of the United Nations briefed the FB Network on the latest developments related to the issue of the "verification clause" included in the current text of the Financial and Administrative Framework Agreement (FAFA) between the European Communities and the United Nations. On the basis of such clause the EC carries out verifications with respect to its payments. This has been repeatedly judged by the Panel of External Auditors and by UN system organizations to be in conflict with the UN Financial Regulations and, in particular, with the single audit principle.
5. UN system organizations have been trying in the past years to solve this issue especially through practical arrangements with the EC regarding the implementation of the clause. In particular, during the 4th annual meeting of the working group in April 2007 it was agreed to set-up a sub-group to finalize guidelines on verification. The sub-group identified two major stumbling blocks with respect to the operation of the verification clause: sample size and confidentiality.
6. Following its meeting of 3-4 December 2007, the Panel of External Auditors of the United Nations, the Specialized agencies and the IAEA, wrote to the President of the General Assembly and to the Secretary General and strongly emphasized the incompatibility of the

verification clause with the single audit principle, as well as its conflict with the role of the external auditor.

7. Following this letter and the subsequent exchange of correspondence between the Office of the UN Controller and the European Commission, there was a need to establish an agreed common strategy for the upcoming 5th Annual Meeting of the FAFA working group, which should take into consideration the difficulties that may be encountered by the EC to completely remove the clause from the Agreement, as part of its own Financial Regulations and Rules, and the need by UN system organizations to find appropriate mechanisms to implement the clause in a manner that is compatible with the single audit principle and with their internal financial management requirements.

8. The UN Controller pointed out that such mechanisms could include the identification of a sample size for transactions subject to verification and an agreement on who is entitled to carry out the verifications on behalf of the EC. It was noticed that verifications are often performed by private audit firms specifically hired for this purpose. The possibility to use a model agreement such as the one established with the World Bank should also be considered.

9. In the following discussion several organizations suggested to inform the EC on the considerable improvements recently put in place with respect to the internal financial control frameworks and mechanisms of UN system organizations, in order to raise the level of confidence and trust of the donor and to lower the perceived need for specific verifications. For example, the EC could establish a process to certify that financial control mechanisms of the recipient UN system organizations are compliant with EC standards; this in turn would permit to eliminate verifications on a project base.

10. Some organizations suggested that recipients of relatively small contributions could be exempted from verifications, which could remain valid for recipients of more significant amounts.

11. Some organizations noticed that the External Auditors that are members of the Panel are also the Supreme Audit Institutions of EC Member States, and this should reinforce the legitimacy and authority of the Panel to be the sole entity to carry out external audit functions for UN system organizations.

Conclusions and Action Points

12. Organizations agreed that further negotiations with the EC should take into consideration the difficulties that may be encountered by the EC to completely remove the clause from the Agreement, as part of its own Financial Regulations and Rules, and the need by UN system organizations to find appropriate mechanisms to implement the clause in a manner that is compatible with the single audit principle and with their internal financial management requirements.

13. In order to develop a common position of UN system organizations to be presented at the up coming 5th meeting of the FAFA working group on 10-11 April, Geneva, a preparatory meeting would be held on 9 April, in Geneva (*later suggestion to move both meeting to Vienna, on the same dates, is still to be confirmed*).

14. In preparation for the FAFA meeting, organizations should provide the Office of the UN Controller with information on the latest developments in their internal financial control systems.

III. IPSAS: issues from the videoconference of the Task Force on Accounting Standards of 26-27 February 2008

[Jay Karia, UN and Gwenda Jensen, IPSAS Project Team]

(Summary note by the IPSAS Team - CEB/2008/HLCM/FB/2)

15. The FB Network was briefed on the key outcomes of the meeting of the Task Force on Accounting Standards held via videoconference on 26-27 February 2008. The Task Force addressed three outstanding financial reporting issues (revenue recognition, expense recognition, control over project assets), discussed seven guidance papers and received the status report of four IPSAS related developments and an update from the three “Early Adopter” organizations on their progress. The expense recognition guidance included a recommended policy. No accounting policy recommendations were made at this meeting.

16. FB Network members asked clarifications on the three outstanding financial reporting issues. Ms. Jensen explained that at the last meeting of the Task Force in June 2007, a process to resolve the three IPSAS issues was developed, agreed with the Task Force, and initiated by the end of September 2007. By early November the major part of that process had been completed, with receipt of an external opinion on papers relating to the three issues. The external reviewer’s opinion was submitted to the February 2008 Task Force meeting. The Task Force accepted the opinion and considered the System-wide team’s guidance useful, while also requesting clarification and further guidance on expense recognition, including deferring the recommended accounting policy to the June meeting for consideration. Further, there was a request that the guidance on ‘Control over Assets’ reflect the view that determination of control needs to consider the entity to whom benefits flow.

17. The Task Force received and discussed status reports on system-wide procurement of IPSAS training, progress with a consultancy to provide guidance on ‘consolidation’ issues, engagement with external auditors on IPSAS policies and guidance, and progress on clarifying IPSAS requirements with respect to reporting on pension liabilities.

18. A consulting firm was engaged in June 2007 to carry out a ‘consolidation’ sub-project. The firm is expected to deliver a guidance paper and presentation on the three IPSAS standards that deal with treatment and identification of subsidiaries, joint ventures, and associated organizations, and analysis on these issues as they affect four individual United Nations System organizations. The firm has completed several interim deliverables, but the expected guidance paper and the individual analyses are not yet available and are now overdue. The expected

products are being actively pursued and concerns about performance have been raised with the consulting partner.

19. The three Early Adopter organizations briefed the Network on the status on their IPSAS implementation, highlighting operational difficulties and lessons learned.

20. These three organizations have aimed for adoption earlier than the 2010 target date, with their target date being 2008. This timetable for 'Early Adopters' is very challenging. One Early Adopter, WHO, has indicated that full implementation of IPSAS will not occur earlier than 2009 and may extend out to 2010. A second, ICAO, has indicated that there is a question mark with respect to achievement of full implementation by the end of 2008, in which case the aim will be full implementation by the end of 2009. Because United Nations System Accounting Standards (UNSAS) have been amended to include the ability to progressively adopt IPSAS, there is scope for early adopters to achieve significant conformity with IPSAS requirements, but apply the fall-back option of reporting according to UNSAS requirements, if that is necessary. The third Early Adopter, WFP, expects to achieve the original 2008 date, as it continues to progressively address and resolve compliance issues with no current indications that there is a need to use any fall back strategy

Conclusions and Action Points

21. The FB Network took note of the report of the Task Force CEB/2008/HLCM/FB/2. The IPSAS system-wide team would continue to work on the remaining issues identified by the Task Force from February 2008 and prior meetings, and continue to work on further guidance to complete papers for submission to the Task Force Meeting in June 2008.

IV. Progress of work on Harmonization of Financial Regulations and Rules [Subhash K. Gupta, UNFPA] (*Powerpoint presentation*)

22. The Chair of the working group on harmonization of Financial Regulations and Rules, established in 2006 and composed by UNDP, UNICEF, WFP, UNFPA and the United Nations, outlined the objectives of the working group and the main steps of the harmonization process to date. He provided some examples of harmonized regulations and presented the next steps and the expected timeline for completion of the project. The above group was constituted given the past alignment of Financial Regulations and Rules for the Funds and Programmes with the United Nations secretariat.

23. It was emphasized that the exercise is largely driven by the needs for harmonized policies and procedures for Delivery as One as well as the One UN Pilots. Hence, the main aim of the harmonization process is to provide common, simpler and more flexible Rules and Regulations, for example straightening their wording, redefining them consistently with business needs and reducing the number of Regulations in favour of broader Rules and when possible in favour of Policies and Procedures.

24. Regarding the time line, the indicated dates were provisional and it was highly likely that several of the key activities pertaining to the approval by the governing bodies would slip in to the next year 2009. It is foreseen that, upon completion of this first stage, the harmonization effort would be expanded to the rest of the UN system organizations. A proposal to this end has been included in the HLCM – Business Practices Plan of Action.

25. The discussion that followed focused on two main points: *i)* the extent to which the result of the harmonization process reflect the IPSAS requirements and the agreed accounting policies; and *ii)* the expected timeframe and modalities for involvement of other UN system organizations in the harmonization process.

26. Regarding the first point, the harmonized Rules and Regulations would be in compliance with the accounting policies approved by the FB Network and would apply the content of the guidance papers consistently with the specificities and needs of the implementing organizations.

27. On the second point, a first draft of the harmonized Rules and Regulations has been shared for comments with the UN Office of Legal Affairs (OLA). Upon receipt of OLA's views and after incorporating them in a revised draft version, this would be shared by the Working Group with the other FB Network member organizations.

Conclusions and Action Points

28. A first draft version of the harmonized Financial Rules and Regulations would be shared with the organizations that are not part of the current Working Group after reflecting input received from the UN Office of Legal Affairs and an internal review by the five organizations of the input provided by OLA.

V. Cost recovery policies: Report on the conclusions of the FBN Working Group established at the June 2007 session and presentation of the forthcoming HLCM/UNDG consultations on this subject

[Yolande Valle, UNESCO] and [Ashok Nigam, UNDG]

(Final report HLCM Working Group on Cost Recovery Policies - CEB/2008/HLCM/FB/3 and Add.1) (Background note on the forthcoming HLCM/UNDG consultations)

29. The Chair of the FB Network Working Group on cost recovery policies summarized the activities completed since it was re-established, in July 2007, with the mandate to enlarge the debate from programme support costs (PSC) to cost recovery policies and identify possible areas for further harmonization of cost recovery policies, also in light of the de facto harmonization of PSC rates in the "One UN" Pilots. The working group conducted a comprehensive survey on the existing cost recovery practices by UN system organizations and reported on the main differences and inconsistencies throughout the system.

30. Pursuing this objective, the Working Group also reviewed the findings of its Task Force on Costs Categorization which, in three meetings since July 2007, had examined in detail both the

nature of the costs charged by UN Organizations to extra-budgetary projects (cost items), and the way they were charged to projects (directly and/or indirectly).

31. The Working Group made specific recommendations on the cost items which should/could be budgeted and recovered as staff costs (direct costs of the projects), other direct costs, and the typical types of services that are covered by the PSC rate of most UN system organizations. The complete report of the Working Group, with the detail of all recommendations, is available on document CEB/2008/HLCM/FB/3.

32. Taking into account the 2007 TCPR (Triennial Comprehensive Policy Review) recommendation that core resources should not subsidize the management of non-core resources, and in order to speed up the work of the FB Network Working Group, UNDG had proposed to convene a joint HLCM-UNDG session of consultations between a subset on FB Network member organizations, namely ExCom agencies, interested specialized agencies and non-resident agencies, and the UN, with the participation of the World Bank.

33. The Network agreed that further sharing of information would be useful and in particular lesson learnt from the implementation of the UNDG Joint Programming Guidelines and the experience of ExCom agencies in harmonizing their rates at 7% with the objective of exploring what options may be available in arriving at greater harmonization in the cost recovery policy, including the possibility of harmonizing all comparable direct costs with common price lists (e.g. common standard staff costs by grade by country).

34. In the discussion that followed, the Network confirmed that a formal commitment to apply a 7% PSC rate in the "One UN" Pilots had already been reached among the organizations involved in such Pilots.

35. The Network was of the view that, although no consensus had emerged yet among UN organizations on a common indirect cost recovery rate, useful work could be carried out to further define the cost components of direct and indirect nature (and corresponding categorization) that are subject to recovery in connection with extra-budgetary activities, in order to provide a more educated and scientific base for any discussion that may later take place on the harmonization of the PSC rate. Given the varying cost structures of different organizations, a common PSC rate would mean greater focus on direct costs, cost categorization and cost classification matters. In this respect, the commitment of time and resources to this matter by UNDG was welcomed and appreciated.

Conclusions and Action Points

36. The FB Network fully supported the conclusions and recommendations of the FB Network Working Group on Cost Recovery Policies, and endorsed the joint HLCM-UNDG sub-group further consultations on this matter planned for 4 April 2008, in New York. The work of this sub-group should build on the conclusions and recommendations outlined in the final report of the FB Network Working Group on Cost Recovery Policies (CEB/2008/HLCM/FB/3).

37. The joint HLCM-UNDG sub-group should report to HLCM, via the FB Network, through its already existing Working Group on Cost Recovery Policies.

VI. Coordination and distribution of work between the UNDG Management Group and the FB Network on financial management issues

[Ashok Nigam, UNDGO] (*Oral Presentation*)

38. UNDGO briefly presented to the FB Network the items of financial/oversight nature included in the latest UNDG work programme in addition to the already considered “Harmonization of FRRs” and “Harmonization of Cost Recovery Policies”. These are: i) Introduction of the Multi-Donor Trust Funds & Joint Programming Mechanisms (MDTF) Oversight Framework at HQ and country levels (April 2008); ii) Revised UNDG Memorandum of Understanding (MOU) and Standard Administrative Arrangement (SAA) for MDTFs and Joint Programmes (including definition and fees of the Administrative Agent) (March 2008); iii) Guidance note on the One Budgetary Framework developed based on 2007 experiences and included in the revised guidance on UNDAF (June 2008); iv) Inter-agency policy on savings resulting from reductions in transaction and overhead costs (November 2008); v) Finalization of a framework for auditing UN system coordinated Programmes supported by multiple agencies (April 2008).

39. UNDGO explained that most of the programme of work addresses the integration needs posed by the “One UN” pilot projects at the country level and that the maximum coordination with the FB Network would be pursued on system-wide issues.

40. The Co-Chairs of the FB Network underlined that any discussion leading to implications for the system and not limited to the country level, as well as discussions on policy and general financial guidance, should be channelled through the FB Network for comprehensive consideration and buy-in by all UN system organizations. While safeguarding the needs of the pilot projects and, more in general, the requirements for guidance and support emerging from the country level, coordination between FB Network and UNDG on system-wide policies should be ensured upfront. This is important to ensure an effective contribution to the discussion and decision-making process by all FB Network members, and to avoid the risk that a late involvement of a broader audience in any discussion is transformed in a ratification of decisions already taken.

Conclusions and Action Points

41. The FB Network thanked UNDGO for presenting its programme of work on financial management matters and took note of it. The FB Network and UNDG would pursue the maximum level of integration and coordination in all financial management policy and guidance issues with relevance at the system-wide level. In particular, any discussions leading to implications for the UN system would be coordinated through the FB Network for comprehensive consideration and buy-in, while UNDG would ensure guidance and support for

the needs of the pilot projects and, more in general, for the requirements emerging from the country level.

VII. Latest developments on the HLCM proposal for the Harmonization of Business Practices

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

42. The CEB Secretariat briefed the FB Network on the state of the art of the HLCM Plan of Action for the Harmonization and Reform of Business Practices. The overall resource requirements for the HLCM plan are estimated at a level of US\$ 18,915,000. This amount includes separate, ad-hoc funding for the professional evaluation of activities performed within the proposed plan of action, a provision for programme management and coordination, and indirect programme support costs. For each project a Lead Agency or a lead entity would be identified, which would carry ultimate responsibility for delivery and would retain financial authority over the resources allocated to the project.

43. In the area of financial management, the HLCM plan of action includes a project for system-wide approach for the Training to support IPSAS adoption across the UN system, to ensure consistency in the implementation of the Standards across the System and to facilitate the implementation of IPSAS training initiatives efficiently and effectively; and a study on how the adoption of IPSAS will impact on budgeting practices in the United Nations system and, specifically, what the implications of adopting accrual-based budgeting would be. Outside the IPSAS-related domain, the establishment of common cost recovery policies across UN system organizations is also listed as an initiative in this area, building on the work already carried out by the FB Network on this subject and on the planned joint work with UNDG. Another project to enhance the scope and detail of the CEB UN system-wide financial statistics database and reporting system addresses the need for harmonized, system-wide data warehouses for reporting, in particular for information related to UN activities, programme delivery, budgets, staffing and cost-effectiveness, for a more transparent overview of UN system results and financial figures.

44. Two additional projects had received the endorsement of both the Finance and Budget Network and of the HLCM Steering Group for inclusion in the Business Practices plan of action. The timing for the development of detailed terms of reference for both the above projects did not fully match the required timeframe for a complete HLCM review. Upon finalization, they would be submitted to the Committee's Steering Group for appropriate evaluation:

- a) A Feasibility study for putting in place "Common Treasury Services", with particular reference to (a) creating a sort of UN netting system for foreign exchange needs of different organizations; and (b) seeking significant reduction of the spread on foreign exchange transactions with banks, as a result of increased volumes when operating/negotiating as the UN system instead of as individual organizations;
- b) The completion of a Comparative analysis of organizations' Financial Regulations and Rules, leading to an action plan for system-wide harmonization. This project

would represent an expansion of the scope of the current effort by the UNDP, UNICEF, UNFPA, WFP and the United Nations to develop one common set of Financial Regulations and Rules.

45. Once the HLCM Chair will have shared the Funding Proposal for the plan of action with Executive Heads, such Funding Proposal will be submitted to all Member States, with a view to informing them about the launch of this initiative and soliciting extra-budgetary contributions. The Secretary General, in his capacity as Chair of the Chief Executives Board for Coordination, has agreed to send the Funding Proposal to Member States.

Conclusions and Action Points

46. The FB Network took note of the update and confirmed its backing and support for the financial management projects included in the HLCM Plan of Action.

VIII. Dates and venue for the 2008 face-to-face meeting of the FB Network

47. Two options were available for the FB Network face-to-face meeting, taking into consideration that the next meeting of the Task Force on Accounting Standards is set for 30 June – 2 July in New York.

48. One possibility would be to link the FB Network to the Task Force and meet on 2-3 July, in New York. Alternatively, a separate face-to-face FB Network meeting could be planned for early September, still in North-America. PAHO kindly offered to host the meeting, subject to verification of availability of facilities in that period.

Conclusions and Action Points

49. The FB Network Chairs, in consultation with the Task Force on Accounting Standards and with member organizations, will shortly indicate the selected option and confirm date and venue.

IX. Any other business

i) Working Group on Long Term Care (LTC)

50. The Co-Chair of the FB Network informed participants that the HR Network is planning to discuss the issue of Long Term Care (LTC) in an *ad-hoc* Working Group. This particular issue has been already discussed in the past by the FB Network, highlighting the major financial implications that such discussions could have.

51. In the light of the importance of this issue and of the potential financial implications of any decisions on this matter, the FB Network solicited nominations from organizations for participation in the LTC Working Group.

Conclusions and Action Points

52. Interested organizations should nominate staff from their Finance offices for participation in the LTC Working Group.

ii) Review of Appendix D

53. The HR Network is setting up a joint working group to review the current mechanism and functioning of Appendix D. The FB Network has been invited to participate in it.

Conclusions and Action Points

54. Organizations should identify and nominate knowledgeable staff who can actively participate in this working group as FB Network representatives.

iii) Consultation procedures with the Legal Network

55. The attention of the FB Network was raised on a forthcoming proposal by the HLCM Legal Network for a Consultation Procedure on documents (recommendations, decisions, policy documents and inter-agency agreements) having legal implications. This proposed procedure would be submitted to HLCM at its forthcoming meeting of 17-18 March 2008.

56. Following consultations with the FB Network Chairs, the procedure has been drafted in a way to foresee that the consultation procedure is initiated by the HLCM Network that is the author of the documents that may have, in the opinion of such Network, legal implications.

Conclusions and Action Points

57. Given the importance of a systematic and structured coordination between the FB and the Legal Network, FB Network members were encouraged to review the proposed Consultation procedure and transmit any comments to their HLCM representative ahead of the HLCM meeting of 17-18 March.

iv) Financial reports from implementing partners

58. The Co-Chair of the FB Network and Director, UN Accounts Division highlighted that there are significant delays in receiving annual financial reports from implementing partners. This is negatively impacting the closing of the accounts on a timely basis. The importance of this issue is confirmed by the fact that auditors are already making numerous comments on accounts not reflecting current expenditure information on transactions taking place within the UN system. In many cases, substantial amounts are involved.

Conclusions and Action Points

59. Organizations were strongly encouraged to submit financial reports on joint activities in a timely and accurate manner.

v) Update on the status of the surveys carried out by the CEB Secretariat

60. The Network was briefed on the status of the numerous surveys on financial management subjects of system-wide relevance recently carried out by the CEB Secretariat.

61. The results of the surveys on After Service Health Insurance, Treatment of Outstanding Assessments, and Business Continuity Plans have been posted on the CEB website. The compiled results of organizations' submissions on "Contributions from the EC and from other non-state Donors to the UN system" are ready to be shared with organizations for clearance.

Conclusions and Action Points

62. Organizations should check and provide clearance on data contained in the CEB draft report on "Contributions from the EC and from other non-state Donors to the UN system". A comprehensive report would then be published by the CEB Secretariat on the CEB website, in compliance with the requirements of the FAFA.

vi) Impact of exchange rate fluctuations on UN pension benefits

63. FB Network members noted with concern that the increasingly weakening exchange rate of the US Dollar against the Euro was having a growing, negative impact on UN pension benefits for UN staff – both Europe-based and North-America-based - retiring in Europe.

64. The Network noted that this subject was on the agenda of the forthcoming HLCM meeting of 17-18 March, where the UN Controller would provide a briefing on the recent discussion within the Board of the UN Joint Staff Pension Fund regarding this matter.

Conclusions and Action Points

65. The FB Network would await the results of the HLCM discussion on this subject, with a view to further and thoroughly discussing it at its next face-to-face meeting. The Network also offered its financial expertise in further consideration of the issue.

Annex I - Agenda of the meeting

	Agenda Item	Documentation
8.00–8.30 NY (14:00-14:30 CET)	1. Briefing by the Office of the Controller of the United Nations on preparation for the upcoming meeting of the FAFA Working Group (Warren Sach, UN Controller)	Correspondence
8.30–08:50 NY (14:30-14:50 CET)	2. IPSAS: issues from the videoconference of the Task Force on Accounting Standards of 26-27 February 2008 (Jay Karia, UN).	Summary note by the IPSAS Team
08:50 –09.20 NY (14:50 -15:20 CET)	3. Progress of work on Harmonization of Financial Regulations and Rules (Subhash K. Gupta, UNFPA)	Powerpoint presentation
09.20–09.50 NY (15:20-15:50 CET)	4. Cost recovery policies: Report on the conclusions of the FBN Working Group established at the June 2007 session (Yolande Valle, UNESCO).	- CEB/2008/HLCM/FB/3 and Add.1
09.50 –10.15 NY (15:50 -16:15 CET)	Presentation of the forthcoming HLCM/UNDG consultations on this subject (Ashok Nigam, UNDGO).	- Background note on the forthcoming HLCM/UNDG consultations on this matter
10.15–10.30 NY (16:15-16:30 CET)	5. Coordination and distribution of work between the UNDG Management Group and the FB Network on financial management issues, (Ashok Nigam, UNDGO).	Oral presentation
10.30–10.45 NY (16:30-16:45 CET)	6. Latest developments on the HLCM proposal for the Harmonization of Business Practices (Remo Lalli, CEB Secretariat)	Oral presentation
10.45–10.50 NY (16:45-16:50 CET)	7. Dates and venue for the 2008 face-to-face meeting of the FB Network	

Annex II - List of Participants

<p>New York: Warren Sach, UN Jay Karia, UN Lionel Berridge, UN Moses Bamuwanye, UN Gwenda Jensen, IPSAS Team Valencia Williams-Baker, UN Darshak Shah, UNDP Diane Kepler, UNDP Rick Pieschel, UNDP Michelle Armfield, UNICEF Donna Favorito, UNICEF Subhash K. Gupta, UNFPA James Notaro, UNFPA Remedios Dungca, UNFPA</p> <p>Vienna: Gary Eidet, IAEA Mija Jeon, IAEA Douglas Moore, IAEA Amita Misra, UNIDO George Perera, UNIDO Akira Noro, UNIDO Himmat Kahlon, UNODC Flor Cam, UNODC Chris Kirkcaldy, UNDOC Grahame Soper, OSCE Dennis Schneider, OSCE</p> <p>Rome: Rino Imponenti, FAO Charlotta Oqvist, FAO Finlay Grierson, FAO David Bowen, FAO Miná Dowlatchahi, FAO David Benfield, FAO Ms. Hanaoka, FAO Josephine Pallet, IFAD Amir Abdulla, WFP Sean O'Brien, WFP Daniel Bato, WFP</p>	<p>Geneva: Greg Johnson, ILO Adnan Chughtai, ILO Nick Jeffreys, WHO Raymond Chalindar, ITU Luckson Ngwira, WMO Colin Mitchell, UNHCR François Reybet-Degat, UNHCR Kumiko Matsuura-Mueller, UNOG Udorn Chantranuwatana, UNOG Pornthip Srethwatanakul, UNOG Vitali Rousak, UNCTAD KC Tan, ITC Ovais Sarmad, IOM Yvonne Mortlock, IOM Remo Lalli, CEB Secretariat Daniele Alesani, CEB Secretariat</p> <p>London: Patricia A. Richards, IMO Maw Tun, IMO</p> <p>Paris: Getachew Engida, UNESCO Yolande Valle, UNESCO</p> <p>Bonn: Sana Lingorsky, UNFCCC Frank Meek, UNCCD</p> <p>Oslo: Ashok Nigam, UNDGO</p> <p>Amman: Conrad Lesa, UNRWA</p> <p>Montreal: Richard Barr, ICAO André Parson's, ICAO</p> <p>Washington: Sharon Frahler, PAHO</p>
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