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**Administrative Committee  
on Co-ordination**ACC/1996/3  
28 February 1996

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**REPORT OF THE EIGHTY-FOURTH SESSION OF  
THE CONSULTATIVE COMMITTEE ON ADMINISTRATIVE QUESTIONS  
(FINANCIAL AND BUDGETARY QUESTIONS)  
(Rome, 12-16 February 1996)**

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## **Introduction**

1. The Consultative Committee on Administrative Questions held its eighty-fourth session on financial and budgetary questions from 12 to 16 February 1996 at the Headquarters of Food and Agriculture Organization of the United Nations. Mr. Daniel Daly (UNESCO) was Chairman and Mr. Olivier Tayar (WFP) was Vice-Chairman. The agenda adopted by the Committee, which also lists the documents submitted, will be found in annex I. A list of the participants appears in annex II.

2. At the opening of the session, the Committee was welcomed by Mr. Khalid Mehboob, Assistant Director-General for Administration and Finance of FAO, who emphasized that, with the difficult financial situation facing the United Nations and many organizations, the work of the Committee in examining major policy issues and in undertaking initiatives leading to productivity improvements was of even greater importance than in the past.

### **PART I - Matters to be brought to the attention of the Administrative Committee on Coordination**

#### **Current financial situation of organizations of the system**

3. The Committee reviewed the current financial position and outlook of organizations of the system. The Committee noted that in most organizations with assessed budgets, governing bodies no longer accepted zero real growth only and had in many cases adopted budgets with negative growth. The difficulties of ensuring programme delivery with reduced budgetary resources were further compounded by delay or non-payment of assessed contributions.

4. The United Nations reported that the financial situation had deteriorated even further since the last session of the Committee, owing to the late or non-payment of contributions for the regular budget and peace-keeping operations, especially by the major contributor. The Secretary-General had announced that this situation had brought the United Nations to the edge of insolvency and had warned Member States of the impact that the precarious cash flow situation would have on the effectiveness and activities of the United Nations. He had announced that

major initiatives had been undertaken to consolidate and streamline the Secretariat structure and to reduce costs through efficiency gains.

5. Most organizations with assessed budgets reported the same problems to varying degrees, many experiencing budgetary reductions and cash flow difficulties which were leading to programme implementation problems.

6. Participants from organizations financed from voluntary contributions reported that the situation had not improved since the last session of the Committee. UNDP noted that cuts in the administrative budget had been made for the third consecutive biennium. In other cases, while pledges had not diminished, payments were slow, and continuing cash flow problems were foreseen.

7. In view of the extremely difficult budgetary and cash flow problems faced by most organizations, the main focus of attention of the Committee was on strategy to improve the collection of contributions and to reduce costs.

8. The Committee noted that resource reductions below a certain level would inevitably have a negative impact on programme implementation and suggested that ACC might wish to consider a coordinated approach to this problem.

### **Organizational questions**

#### Functioning of ACC and its subsidiary bodies

9. Further to the request by the Secretary of ACC for views on the functioning of the ACC, the Committee reviewed the note by the Secretary-General on the future functioning of ACC, and an extract from the report of ACC covering follow-up to the Secretary-General's letter of 27 March 1995 to Executive Heads. The Committee welcomed this opportunity to communicate its views and to highlight some of the recent initiatives taken in response to concerns of a number of bodies. At a time of increasingly precarious financial situations for the United Nations and other organizations, it was essential that the system benefit from the coordinated work of high level

budgetary and financial specialists, especially in the area of cost containment and productivity improvements. The Committee authorized its Chairman to communicate its views to the Secretary of ACC, including its proposal to reduce the number of its regular sessions from four to three in each future biennium.

### **Programme and budget**

#### **CCAQ(FB) consideration of budgets of jointly-financed bodies**

10. In the light of the financial situation of the United Nations and of most organizations contributing to jointly-financed bodies which had resulted in serious resource reduction, the Committee considered that CCAQ, CCPOQ and ISCC should make every effort to reduce their budgets and the secretariats of such bodies should exercise extreme prudence in spending.

11. The Committee considered a letter from the Chairman of the Sub-Committee on Nutrition drawing attention to timing problems with regard to obtaining the Committee's review of its budget proposal for 1998-99. The Committee, noting that the Sub-Committee reported through CCPOQ, decided to refer this matter to that body. In this connection, the Committee asked CCPOQ to examine the nature of the funding, as presented in the letter of the Sub-Committee in justification of its request.

### **General financial systems**

#### **JIU report on travel in the United Nations**

12. At the request of the United Nations, the Committee reviewed the JIU report on travel in the United Nations system. Organizations are all seeking ways of making further economies in this area and have made a number of changes, for example in introducing lump-sum options for home leave and certain other travel. In the past, the Committee had actively encouraged organizations to exchange information in this area and had endorsed the holding in 1995 of an informal meeting of those travel managers located in duty stations in Europe. The subject of productivity gains and cost reductions in travel was one of great interest to the Committee and would continue to be

included on the agenda of future sessions. The Committee requested the secretariat to contact member organizations for their views on the system-wide implications of the report with the objective of preparing a draft ACC response for consideration by the Committee at its next session.

JIU report on common premises and services in the field

13. The Committee reviewed the financial aspects of the recommendations contained in the report of the Joint Inspection Unit on Common Premises and Services. It agreed that in many cases there should be potential financial benefits from sharing of common services and common premises but cautioned against undue reliance on the cost/benefit analyses shown in tables 4 and 5 of the report. These tables contained data on comparative costs of renting compared with construction which did not take into account the depreciation of capital assets and appeared to be based on assumptions which did not reflect the current financial environment, in particular with regard to projected inflation rates, construction costs, costs of capital, etc. Moreover the tables did not take into account the provision of rent-free premises or cash contributions to cover rental costs available to organizations at many locations.

14. The Committee expressed concerns about entering into long-term financial commitments at a time when the financial situation of many organizations was precarious and there was considerable uncertainty as to the levels of income and of programme activities in the future. The Committee would also request more information as to the experience so far with arranging financial participation by the private sector, the legal modalities used for such participation and the legislative basis in each participating organization enabling it to enter into long-term commitments that might be viewed as long-term borrowing. It, therefore recommended that the common premises programme should proceed on the basis of rigorous financial analysis on a case-by-case basis, taking into account the experience in recent years of the participants in the JCGP common premises programme. Future construction programmes should be undertaken based on written agreements between the participating organizations. Such agreements should contain clear provisions as to the apportionment amongst the participants of construction cost variances and should provide for the cases of individual organizations needing more or less space over time as programme activities change.

15. The Committee noted that paragraph 76 of the JIU report claims that different financial rules and procedures amongst the organizations have been found to be a major obstacle to the central provision of support services. The Committee considers that there is much more convergence than divergence and that different rules and procedures have not prevented active collaboration by organizations in a number of duty stations.

16. The Committee strongly recommends that the existing ACC machinery be used to coordinate activities in this area and that establishment of a new mechanism as recommended in the JIU report be avoided.

## **PART IIA - Action taken and decisions adopted by the Committee**

### **Payment of salaries and allowances**

#### Convertibility of local currency on departure

17. At its last session, the Committee requested UNDP to review this matter in order that it could examine the issue again at its current session. With one organization expressing some reservations, the Committee decided that conversion of local currency emoluments would be suspended except for those amounts deposited for conversion by 31 December 1996 and that conversion would continue for the amounts received for sale of a vehicle and household goods up to the limits as now laid down in the guidelines established by UNDP. These limits are: for sale of a vehicle - \$8,000 (less depreciation); for sale of household goods - \$6,000 for staff members without dependants and \$10,000 for staff members with dependants at the duty station. The question of conversion of rental deposits could be considered by organizations on an exceptional basis.

#### Health insurance: Cost of schemes

18. The Committee considered suggestions for changes to the format of the regular biennial report which it received on the cost of health care. It decided that in the future it should consist of two parts, the first being a session document outlining key trends and any major developments,



especially in the cost containment area, since the last report; and the second consisting of a more detailed conference room paper, for reference use in the session and by insurance specialists.

### **Organizational questions**

#### Time and place of the next session

19. The Committee recalled that its autumn session was normally held in a North American city and accepted the kind invitation of the United Nations to act as host in New York for the forthcoming eighty-fifth session. As regards the dates of the session, participants were advised that in view of the resumption of the fiftieth session of the General Assembly in early September, meeting facilities would most conveniently be made available in the week of 26-30 August 1996. The Committee accordingly agreed that its eighty-fifth session would best be held in that week.

#### Work programme of the secretariat

20. The Committee agreed that the work programme of its secretariat up to the next session would need to include the following items:

- (a) Updating of the financial sections of the CCAQ Handbook to cover the 1994 and 1995 sessions;
- (b) Preparation in the newly agreed format of the biennial report on the cost of health insurance;
- (c) Preparation of the regular report on collection of contributions;
- (d) Preparation of a draft report to the General Assembly on the application and development of the United Nations accounting standards taking into account organization's experience in producing the 1994-95 biennial statements;

- (e) Liaison with CCPOQ on the proposals for changes to subsectors in the ACC classification system; liaison with CCAQ(PER) on the long-term health care study;
- (f) Preparation of the next edition of the ACC statistical report on the budgetary and financial situation of organizations of the United Nations system;
- (g) Collection of views of organizations on proposed changes to the scope and text of the audit opinion for consideration at the next session;
- (h) Collection of information from organizations on loss of voting rights, other sanctions/limitations relating to arrears, and authority and practices regarding internal borrowing;
- (i) Preparation of draft ACC comments on the JIU report on travel.
- (j) Preparation of a background paper on jointly-financed bodies, giving budget levels for 1996-97 and cost-sharing allocations to participants;
- (k) Further development of the E-mail list server facility with ITU, establishment of a mirror FTP server, and preparation of operating instructions/manual.

### **PART IIB - Other items discussed**

#### **Programme and budget**

##### Cost of inter-organization security measures

21. The Committee noted the contents of a paper prepared by the United Nations giving details of expenditures on inter-organization security measures in 1995 together with a calculation of costs to be charged to individual organizations. Detailed data was also presented on the costs of insurance at hazardous duty stations. The Committee welcomed the reduction in overall jointly-financed security costs in 1995 and noted that costs of specific missions to some countries were

being charged directly to the organizations with activities there. It was also noted that savings resulting from a premium reduction with respect to 1995 insurance at hazardous duty stations would be reflected in charges to organizations in 1996.

22. One organization requested the opportunity for further internal consultations on how the costs of staff members paid by it but assigned to the security operations in New York were treated.

#### Budgeting methods

23. The Committee was briefed by UNDP on the progress made by the consultant employed by UNICEF, UNFPA and UNDP to review the differences in budget formats and to suggest possible harmonization. As the work is still ongoing, the Committee decided to revisit the matter at its next session when further details would be available. WFP expressed interest in participating in future harmonization.

24. In 1989, the JIU issued a study entitled "Budgeting in Organizations of the United Nations system. As the JIU had indicated that it did not intend to update this study but had no objections to CCAQ doing so, an update of the Comparative Tables in Volume II had been prepared by the secretariat. The Committee agreed that the updated report contained extremely useful information and decided upon additional topics to be included.

#### **Accounting and financial reporting**

##### Accounting standards

25. The Chairman briefed the Committee on his meeting in December 1995 with the Technical Group of the Panel of External Auditors. The Committee will also discuss at its next session the experience of organizations in applying the new United Nations accounting standards to the preparation of financial statements for the period ending December 1995 with a view to reporting thereon to the General Assembly. After the close of the 1995 accounts, organizations will be asked to report to the CCAQ(FB) secretariat on the application of the revised accounting

standards (including the formats of financial statements). A draft report to the General Assembly will be prepared along the lines outlined above, which will be cleared initially with former Chairmen of the Working Parties on Accounting Standards and Financial Statements and presented to the next session of CCAQ(FB) for clearance. The Committee could decide at that time whether it would be necessary to constitute another Working Party on Accounting Standards, to meet during 1997, to carry out a review of the standards, based on experience and including subjects carried forward and the reactions of governing bodies.

#### Agency financial and audit reporting to UNDP

26. UNESCO suggested certain modifications to its reporting requirements with respect to UNDP-funded programmes implemented by it. The proposals were prepared in consultation with UNESCO's External Auditor and with that of UNDP and involved elimination of the existing long-form audit report and its replacement with a reliance letter from UNESCO's External Auditor covering the UNDP programme. This would enable the UNDP External Auditor to accept UNESCO's figures at the materiality level required for an audit opinion on UNDP as a whole. The Committee welcomed this initiative for simplification of reporting processes, which had the potential for improving productivity system-wide. As the next meeting of the Panel of External Auditors would not take place until December 1996, it was agreed that the Chairman would write to the Secretary of the Panel suggesting that the matter be taken up by the Panel and in the meantime interested organizations would consult with their External Auditors.

#### Audit opinions

27. The Committee reviewed on behalf of ACC a letter to the Secretary-General from the Chairman of the Panel of External Auditors concerning a proposed new text for audit opinions. As some organizations wish to consult further with their external auditors, the Committee will revert to this issue at its next session.

ACC programme classification: Status of CCPOQ update

28. The Committee considered a report by the Secretary of the Consultative Committee on Programme and Operational Questions (CCPOQ) on the progress made by the Task Force which is currently undertaking a review of the ACC standard classification in the light of changing programmes and the requirements for follow-up and reporting on a number of recent and forthcoming global conferences. The Committee was informed that it was likely that some changes would be made to some subsectors but these were the subject of ongoing consultation. The Committee will revert to this subject at the next session by which time firm proposals for change may be available from CCPOQ. In the interim the Committee reiterates its concern that any change will impact the information systems and/or reporting procedures of organizations and that the members of the Task Force should bear this in mind and consult within their organizations on the impact of such changes.

**Payment of salaries and allowances**

Income tax questions

29. The Committee took note of the text of a tax-reimbursement agreement recently concluded between UPU and the United States Government.

**Cash management**

30. The Committee exchanged information on the use of internal and/or external borrowing to meet cash flow problems and the extent to which such borrowing was permitted by their governing bodies or by financial rules and procedures. It also exchanged information on arrangements for the use of payment schedules and whether or not they were tied to preservation or reinstatement of voting rights in the rules or procedures of the organization. Some organizations provided schedules showing Member States which have negotiated such payment schedules and there ensued a discussion on the effectiveness of these or other mechanisms in encouraging contributors to catch up on arrears.

### Deposit and investment arrangements

31. As is the Committee's practice at each session, participants held a private exchange of information on matters of current interest in relation to the safety of organizations' cash assets.

### General financial systems

#### Extrabudgetary activities financed by the Commission of the European Union and the World Bank

32. The Committee continued its regular discussions on relations with the Commission, both with regard to negotiations of general agreements and individual project agreements. It was advised that an agreement on cooperation between UNESCO and the European Commission would be signed shortly. UNESCO had ensured that the agreement incorporated text on audit access as previously agreed by the United Nations on behalf of the system as a whole.

33. The Committee was also briefed on the status of current negotiations between a number of organizations and the World Bank on a new standard pro forma agreement. A revised draft agreement had been provided to organizations in December 1995 following a meeting between representatives of the Bank and organizations with substantial Bank programmes. As the Bank wished to introduce the new agreement immediately, interested organizations should communicate any requests for substantive changes as soon as possible to the ILO.

#### Internal controls

34. The Committee held a private discussion related to the detection and prevention of fraud, and to other internal control matters.

#### Productivity improvement: Conference services

35. The Committee was extensively briefed by the United Nations on recent steps taken to improve productivity in this area. Other organizations discussed some of the initiatives they had taken or were currently taking and also whether there were opportunities for savings in translation

costs by use of translation software. The secretariat has been requested to prepare an information note for the Committee summarizing the United Nations initiatives and actions taken by other organizations to effect savings, as a basis for further discussions at the Committee's next session.

### Accountability

36. At its last session the Committee decided to take up this matter using as background to its discussions the paper submitted by the United Nations to the General Assembly. The Committee welcomed the increasing emphasis on accountability and the move to a new managerial culture. This was essential if the system were to be able to take full advantage of the potential productivity improvements resulting from further delegation of authority and decentralization. The Committee felt that further work was needed on simplification of rules and procedures and on how best to hold staff members responsible for wasteful and improper expenditure as well as for meeting the formal requirements of certification and approval procedures. In this connection the Committee noted that, at a time of financial constraints and staff reductions, it was vital that delegation of authority, especially for certification and approval of payments, and bank signatory powers be given only to qualified staff. Thus any redeployment of unqualified staff from other functions to the finance area could pose a serious control issue as well as a risk to ongoing productivity improvement initiatives in this area.

### Computer systems

37. The Committee decided at an earlier session, to hold regular discussions on management subjects. It welcomed Dr. Gelbstein, Director of the International Computing Centre, who made a presentation on some of the key managerial challenges and opportunities faced by the United Nations system in making optimum use of information technology. FAO made a presentation on information systems developments currently being undertaken and the United Nations showed a video on Release 3 (Finance, Procurement and Travel) of the IMIS. The Committee was also briefed on the status of development of a CCAQ(FB) mailing list and FTP site hosted by ITU, and given a demonstration of possible use of Internet by CCAQ members to access a CCAQ Home Page providing such information as session documents, reports and the CCAQ Handbook.

38. The Committee was briefed by UNDP on a proposal to introduce electronic transfer of Inter Office Voucher (IOV) data and thus to cut down on the flow of documentation in support of UNDP disbursements in the field on behalf of other organizations. This was already in place with regard to disbursements made on behalf of UNFPA/UNOPS/UNV and it was suggested that other organizations would benefit from extension of the service. It was agreed that the Committee would revert to this subject at its next session after the views of External Auditors had been obtained and organizations had consulted further internally and with UNDP on the software and other implications of such a move.

#### Inter-organization charges

39. At its last session the Committee raised the issue of the increasing number of requests from UNDP field offices for the recovery of costs relating to non-UNDP-funded activities and requested UNDP to review this matter for further consideration at this session. UNDP briefed the Committee and explained that budgetary constraints made it necessary to increase charges but this was being done only where necessary and on an incremental cost basis. The Committee again discussed the issue of invoicing for small amounts and in particular the costs to UNDP if a large number of organizations were to use the services of UNDP field offices but with each organization's use of services in any one office falling under the agreed minimum figure for billing.

#### Decentralization of financial control to field offices

40. UNDP briefed the Committee on its experiences with decentralization of financial control to field offices, with special reference to the productivity gains arising from outsourcing to professional firms in Asia Pacific and Africa Regions, giving them responsibility for accounts examination and internal audit. FAO indicated that it was in the process of negotiating outsourcing to professional accounting firms in a large number of duty stations and had already signed many contracts. The Committee then discussed the experience of UNDP, FAO and other organizations and concluded that the important subject of decentralization should be further considered at future sessions, given the considerable savings that might be made by further reducing financial posts in high cost duty stations, by reductions in copying and pouch costs, and in the light of the gains to be made in quality and timeliness of financial information.



## **Other financial and budgetary questions**

### Health insurance: Long-term care

41. The Committee was briefed on the progress of the CCAQ(PER) Task Force on Long-Term Care, which met in Geneva in early February. It noted that its concerns about the impact of any scheme on the financial situation of the organizations had been taken into account in that ongoing work in this area was being undertaken on the basis that any scheme to be proposed would not require any contribution by organizations. The Committee decided to return to the issue at its next session when further results of the Task Force's deliberations would be available.

### Financial regulations: Review of amendments

42. The Committee had been advised of the approval of amendments to the financial regulations of the United Nations, UNDP, UNHCR, UNESCO, WHO, ICAO and WMO and was briefed on likely amendments to be made shortly by WFP.

### Other questions

43. WFP raised the question of application of the JIU formula for cost sharing of some jointly-financed activities (currently the JIU and CCPOQ) and informed the Committee that its approved budget for 1996-97 would not cover its full share of costs. WFP's concerns were noted, but it was reminded that the Committee had decided that it was appropriate that the cost sharing for these activities be based on audited expenditure rather than on numbers of staff and that the impact of a move to the new methodology had been mitigated by a phased in approach to application of the formula with regard to 1995 costs.

44. UNHCR requested further information on how the United Nations rates of exchange were fixed and raised the issue of the impact of sudden exchange rate changes on local staff salaries in certain duty stations. The secretariat will provide a note on the current arrangements for information to the Committee as a basis for discussion at its next session.

**Agenda**  
**adopted by the Committee on 12 February 1996**

<b><u>Item</u></b>	<b><u>Document</u></b>
1. Adoption of the agenda	ACC/1996/FB/R.1/Rev.1
2. Programme and budget	
2.1 CCAQ(FB) consideration of budgets	ACC/1995/FB/R.47 ACC/1996/FB/R.12
2.2 Budgeting methods	ACC/1995/FB/R.49
2.3 Cost of inter-organization security measures	ACC/1996/FB/R.5
3. Accounting and financial reporting	
3.1 Accounting standards	-
3.2 ACC programme classification: status of CCPOQ update	ACC/1996/FB/84/CRP.5
3.3 Agency financial and audit reporting to UNDP	ACC/1996/FB/R.13
3.4 Audit opinions	ACC/1996/FB/R.9
4. Payment of salaries and allowances	
4.1 Convertibility of local currency on departure	ACC/1996/FB/R.10
4.2 Income tax questions	ACC/1996/FB/R.2
5. Cash management	
5.1 Current financial situation of organizations of the system	-
5.2 Deposit and investment arrangements	-

<u>Item</u>	<u>Document</u>
6. General financial systems	
6.1 Extrabudgetary activities financed by the Commission of the European Union and the World Bank	-
6.2 Internal controls	-
6.3 Productivity improvement: Conference services	-
6.4 Accountability	ACC/1995/FB/R.46
6.5 Computer systems	ACC/1996/FB/84/CRP.1 and Add.1
6.6 Inter-organization charges	ACC/1996/FB/R.3
6.7 Decentralization of financial control to field offices	ACC/1996/FB/R.4
6.8 JIU report on travel in the United Nations	ACC/1996/FB/R.7
6.9 JIU report on common premises	ACC/1996/FB/R.8
7. Other financial and budgetary questions	
7.1 Financial regulations: review of amendments	ACC/1996/FB/R.6 and Add.1 ACC/1996/FB/84/CRP.4
7.2 Health insurance	ACC/1996/FB/R.11 ACC/1996/FB/84/CRP.3
7.3 Other questions	-
8. Organizational questions	
8.1 CCAQ affairs	ACC/1995/FB/R.48 ACC/1996/FB/84/CRP.2
8.2 Time and place of the next session	-
8.3 Work programme of the secretariat	-
9. Adoption of the report of the session	ACC/1996/FB/84/CRP.6

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## ANNEX II

### List of participants

#### Representatives of member organizations:

United Nations	Ms. Susan R. Mills Director, Financial Management Office, Department of Administration and Management
UNICEF	Mr. J. Louis Bradley Deputy Director, Division of Financial Management
UNDP	Mr. Alan Potter Acting Director, Division of Finance
WFP	Mr. Gary A. Eidet Director, Finance and Information Systems Division  Mr. Olivier Tayar Deputy Director, Finance and Information Systems Division  Ms. K. Muiu Heinemann Budget Officer, Finance and Information Systems Division  Mr. Suresh Raj Sharma Chief, Budget Service, Finance and Information Systems Division
UNRWA	Mr. Ulrich Kalbitzer Comptroller
UNHCR	Mr. Wolfgang Milzow Treasurer
ITC	Mr. Joseph Smadja Officer-in-charge, Financial Management Section
ILO	Mr. D. Colin McLean Director, Financial Services Department
FAO	Mr. Elmer S. Owens Director, Finance Division  Mr. Buddy N.M. Hla Chief, Payments Service, Finance Division  Mr. Tony Wade Director, Office of Programme, Budget and Evaluation

FAO (cont'd)	Mr. Yves Bensoussan Senior Officer (Planning and Programming) Office of Programme, Budget and Evaluation
	Mr. Nicholas T. Nelson Senior Officer, Office of Programme, Budget and Evaluation
	Ms. Lucy Elliott Fund Manager, Finance Division
	Mr. Rino Imponenti Chief, Headquarters Programme Group
	Mr. Andrew W. Wardle Oracle Project Manager, Finance Division
	Mr. Giuseppe Pace Director, Computer Division
	Mr. John Reid Chief, Network Applications and Services Branch
	Mr. Raj Poduval Finance Officer, Treasury Service, Finance Division
UNESCO	Mr. Daniel Daly Comptroller
ICAO	Mr. John Maguire Acting Chief, Finance Branch
WHO	Mr. Tony Mirza Chief, Treasury
UPU	Mr. Renatus Tallon Chief, Finance Section
ITU	Mr. Abdekhalek Tazi-Riffi Chief, Finance Department
IMO	Mr. Dayasiri Muthumala Head, Finance and Budget Section
WIPO	Mr. Philippe Favatier Director, Finance Division
IFAD	Ms. Carla Dellanave Manager, Budget and Planning

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Other representatives:

ICC	Dr. Edward Gelbstein Director
CCAQ	Mr Peter Leslie Associate Secretary

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