



**Chief Executives Board
for Coordination**

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28th Meeting of the CEB Finance and Budget Network
Videoconference, 21 November 2016
10.00 – 12.00 EST / 16.00 – 18.00 CET

**CONCLUSIONS OF THE 28th MEETING
OF THE FINANCE AND BUDGET NETWORK**

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Introduction

1. The Finance and Budget Network (FBN) held its 28th session via videoconference on 21st November 2016. The meeting was co-chaired by Mr. Nick Jeffreys, Comptroller, WHO and Mr. Darshak Shah, Deputy Assistant Administrator and Chief Finance Officer, UNDP. The agenda is available in document CEB/2016/HLCM/FB/10.
2. All documents related to the session are available on the FBN website at <https://www.unsceb.org/content/november-2016>.

I. Management and funding of the After-Service Health Insurance (ASHI) liability

Presenter: Mr. Pedro Guazo, Director, Accounts Division, UN Secretariat

Documentation:

- ✓ *Draft Follow-up report of the Secretary-General on managing After-Service Health Insurance*
- ✓ *Outcome of the General Assembly's deliberations on the report of the Secretary-General on managing after-service health insurance liabilities (CEB/2016/HLCM/2)*

Background:

3. General Assembly Resolution A/RES/68/244 requested the Secretary-General to undertake a survey of current health care plans within the United Nations system to explore all options to increase efficiency and contain costs, and to examine the option of broadening the mandate of the UN Joint Staff Pension Fund to include administration of after-service health insurance benefits. In response to this, the FB Network conducted a system-wide study on this issue. A report on the outcome of the study was prepared by the ASHI Working Group, and the report was submitted to the 70th session of the General Assembly in the form of a report of the Secretary-General (A/70/590).
4. The report provided an overview and analysis of the key elements of the health insurance schemes applied across the United Nations system, focusing on the management and actuarial liabilities of after-service health insurance, and contained eight recommendations:
 - 1) Collective negotiations with third-party administrators
 - 2) Collective negotiations with health-care providers
 - 3) Underwriting reviews and negotiations with insurers
 - 4) To encourage organizations to further explore the value of national health insurance schemes in the context of their health insurance plans
 - 5) Broadening the UNJSPF mandate - Although the role of the UNJSPF, including the Investment Management Division, should not be broadened, the Fund could, pursuant to the ACABQ recommendation, be requested to share its best practice approach and its methods for centralization and administration of a complex multiple-employer plan with UN System organizations choosing to jointly provide ASHI coverage.
 - 6) Standardizing general valuation methodology and the establishment and application of key ASHI liability valuation factors

- 7) Adequate funding of the ASHI liability
- 8) Investment of reserves

5. The report of the Secretary-General (A/70/590) was considered by the Advisory Committee on Administrative and Budgetary Questions (ACABQ) on 1 February 2016. The report of the ACABQ (A/70/7/Add.42), as endorsed by the General Assembly, addressed the recommendations of the Secretary-General according to the four pillars identified in the report, and also recommended that the Working Group put forward its proposals regarding further options for increasing efficiency and containing costs. The ASHI Working Group has prepared a follow-up report to address the recommendations of ACABQ and the General Assembly.

Discussion:

6. The Chair of the ASHI Working Group introduced the report of the Working Group, noting that the report will be presented to the General Assembly in early 2017, following endorsement of the report by the FB Network and HLCM. In his overview, the Chair described the collaborative work of the Working Group, including with respect to negotiations with third party administrators and expansion of medical networks. In this regard, it was highlighted that the Working Group is recommending that agencies ensure that confidentiality clauses that currently preclude sharing of information within the UN system are withdrawn from contracts with insurance carriers and third party administrators so that cross cutting UN system wide analysis can be performed to put UN organizations in a better position for negotiation with these providers.

7. With regards to the efforts to explore leveraging of national health insurance schemes, it was reported that the survey circulated by the Working Group to permanent missions in New York has only had a response rate of 5 per cent to date, and a reminder will be sent to all permanent missions. Regarding the consideration given to expanding the mandate of the United Nations Joint Staff Pension Fund (UNJSPF), after thorough analysis the Working Group has proposed to close this discussion as there is no evidence that financial, operational or administrative efficiencies could be achieved through expanding the mandate of the UNJSPF for this purpose. The Chair also provided an update on the recommendation to standardize the general ASHI liability valuation methodology and harmonize accounting assumptions, noting that interactive and productive sessions with the Task Force on Accounting Standards had led to broad agreement that a number of key ASHI valuation factors could be harmonized.

8. On the recommendation for adequate funding of the ASHI liability, the Chair explained that the Secretary-General is putting forward a proposal for the UN Secretariat to partially fund the liability, noting that any decision of the General Assembly in this regard would not be binding for any other agency, fund or programme. The Chair concluded by noting that the Working Group is proposing that the Group be maintained to finish the analysis on national health schemes and consolidate efforts in other areas, and to report back to the General Assembly at its 73rd session in 2018.

9. FBN members expressed appreciation for the efforts of the Working Group and full support for the report. During discussions on the continuation of the Working Group, it was noted that it would be important to start illustrating concretely the deliverables of the Group, and to show clarity and achievability of the planned next steps. In response, the Chair of the Working Group advised that the Group will meet in early 2017 to agree on a

workplan that addresses each of the efforts. One FBN member also suggested that it would be valuable if the Working Group could develop a repository of information for knowledge sharing, to enable agencies to compare practices and progress across organizations, for example with regards to specific methodologies for funding of ASHI liabilities. With regards to investment of reserves set aside to cover ASHI liabilities, reference was also made to the collaborative approach of UNCDF, UNDP, UNFPA, UNICEF and UN Women in investing their funds.

10. A suggestion for further discussion of the FB Network related to ASHI was raised, specifically for the FB Network to consider collaboration with the HR Network on issues associated with accounting for the transferability of staff.

Conclusions and follow-up actions:

11. The FBN members endorsed the report of the ASHI Working Group. It was agreed that the Working Group should continue to set clear and achievable deliverables for the continuation of its activities. It was also agreed that the issue of the impact of ASHI liabilities on accounting for the transferability of staff should be discussed by the FB and HR Networks with a view to establishing a joint mechanism to address it.

II. Revised Terms of Reference for the Task Force on Accounting Standards

Presenter: Mr. Chandramouli Ramanathan, Chair, Task Force on Accounting Standards

Documentation:

- ✓ *Revised Terms of Reference of the Task Force on Accounting Standards*

Background:

12. The FB Network at its 27th session requested the Chair of the Task Force on Accounting Standards to provide revised terms of reference for the Task Force to reflect the revised scope and focus of work as UN system organizations moved into IPSAS post-implementation phase. The work plan for the Task Force was discussed by the TFAS at its October 2016 meeting and the revised terms of reference were presented to the FB Network for approval.

Discussions:

13. The Chair of the TFAS introduced the amended Rules of Procedure and revised Terms of Reference of the Task Force, and gave an overview of the procedural and substantive changes that had been introduced. Changes to the Rules of Procedure included, among others, the removal of the requirement for two meetings per year, leaving it open for the TFAS to meet as necessary; Changing the procedure for electing the Chair and Vice Chair from being elected by the TFAS, to having the FBN appoint them every two years; Removal of all references to the Steering Committee; and other adjustments to reflect that the TFAS was previously supported by a system-wide team, which has since been reduced to a P5 post.

14. The Chair also explained the changes made to the Terms of Reference, noting that they are sufficiently broad to cover the activities of the TFAS going forward. The changes

include adding language on efforts to improve comparability and consistency of financial reporting policies and practices, interactions with the Technical Group of the Panel of External Auditors, and a focus on consistency in interpretation of standards. The Chair reiterated that the TFAS will support representation from the UN system at the IPSAS Board in close consultation with the FB Network. With reference to the Sustainable Development Goals, a special note about addressing emerging issues related to financial reporting aspects was also inserted into the Terms of Reference.

15. FBN members thanked the TFAS for the revised Rules of Procedure and Terms of Reference and expressed support for the documents. Several clarifications were requested, including with regards to post implementation compliance, where it was clarified that this refers to a focus on assisting organizations in sustaining IPSAS compliance, with IPSAS 35 - 38 being cited as examples where the TFAS had done a lot of work to support formulation of a consistent view among organizations. FBN members recalled that, as discussed at the previous meeting of the FBN, the TFAS should also be considering issues such as how changes to the standards are impacting UN organizations.

16. There was also a discussion among FBN members on broader financial reporting issues, where it was agreed that the scope of the TFAS is limited to accounting, and that broader financial reporting issues should be discussed at the level of the FB Network.

Conclusions and follow-up actions:

17. FBN members endorsed the amended Rules of Procedure and revised Terms of Reference of the Task Force subject to the removal of “implementation” from paragraph 2. It was agreed that the issue of financial reporting should be discussed at future face-to-face meetings of the FBN.

III. Quantifying the costs of oversight and accountability mechanisms in the UN system

Presenter: Mr. Andrew Saberton, Director, Division for Management Services, UNFPA
Documentation:

- ✓ *Conclusions of the thirty-second session of the High Level Committee on Management (CEB/2016/5)*
- ✓ *Report of the Finance and Budget Network on quantifying the costs of oversight and accountability structures in the UN system (CEB/2016/HLCM/21)*

Background:

18. HLCM endorsed the Three Lines of Defense Model as the reference “Risk Management, Oversight and Accountability Model for common positioning in the UN System with Governing Bodies” in 2014. HLCM, at its 28th session in New York, further requested the FBN to “conduct an assessment of costs related to the oversight and accountability structures and mechanisms, for the entire UN system”. In response to the HLCM request, a working group co-led by UNFPA and the CEB Secretariat designed a survey to capture such costs, which was distributed to all UN organization, and 23 UN organizations participated in the exercise.

19. The report of the FB Network containing the results of the exercise to quantify the costs of oversight and accountability mechanisms was presented to HLCM at its 32nd session in October 2016. HLCM commended the FB Network on its report, recognizing that this is the first study of this nature to be undertaken in the UN system. HLCM agreed to take the report as a basis for future discussions, and to use the report as an internal document for reference by HLCM members when establishing internal benchmarks, and in helping each organization to start using common language when interacting with Member States and donors in discussions about internal control and compliance. HLCM requested the FB Network to continue with this exercise and consider quantification of costs for 2016 with a view to developing a time series of costs for the third line of defense, and further requested the FB Network to explore the possibilities for measuring the impact of oversight and accountability structures in place across the UN System and report back to HLCM thereon.

Discussion:

20. The representative of UNFPA provided an overview of the presentation of the report of the FB Network to HLCM on 3 October, noting that HLCM had recognized the difficulty in quantification of these costs and commended the FB Network for the work done, and also spent some time reflecting on potential uses of the report. There was general agreement that the report should be kept for internal use of HLCM and not published externally at this stage. HLCM requested the FB Network to continue with this exercise and consider quantification of costs for 2016 with a view to developing a time series of costs for the third line of defense, and further requested the FB Network to explore the possibilities for measuring the impact of oversight and accountability structures in place across the UN System.

21. The FBN thanked UNFPA for the efforts in leading the exercises related to the oversight and accountability model over the past two years. FBN members recalled the original purpose behind establishing this exercise, which was related to the increasing investment by organizations in oversight, and the need to bear this original intention in mind when agreeing on the steps for continuing the exercise, to ensure that activities are consistent with the original objectives of the exercise.

22. During the discussion it was recognized that while the data already collected establishes that FBN organizations have dedicated quite a significant amount of spending to oversight and accountability mechanisms, there are several challenges that need to be recognized when deciding on parameters for future data collection exercises. These include some inconsistencies in methodology and data across organizations which can make it challenging to draw meaningful conclusions, issues which have been observed by UNRIAS and in comments received by the FB Network Co-Chair from the Panel of External Auditors. In this regard, it was proposed to cluster organizations to facilitate a comparative analysis across agencies with different business models.

23. With respect to the HLCM request to focus in particular on the third line of defense, some FBN members expressed the view that it would be important to keep the focus on all lines of defense in order to understand the full scope of oversight and accountability activities, and that focusing only on the third line would not capture internal efforts made by organizations. It was agreed that further discussions would be required as to what data for 2015 should be collected and reported on.

24. Regarding the next steps in exploring the possibilities for measuring the impact of oversight and accountability structures in place across the UN System, it was agreed to establish a Working Group to continue discussions on measuring performance. UNFPA and WHO volunteered to co-lead this Working Group and it was proposed to have a VTC dedicated to this topic before the next face-to-face meeting of the FBN.

Conclusions and follow-up actions:

25. The FBN agreed that further discussion is required on the next steps and activities to be carried out in order to respond to HLCM's requests. UNFPA will continue to co-lead this exercise, together with WHO, and a meeting will be convened in early 2017 to agree on a way forward, before a further discussion at the next face to face meeting in June 2017.

IV. Health Support Plans for duty stations world-wide

Presenter: Dr. Jillann Farmer, Director UN Medical Services Division

Documentation:

- ✓ *Health Support Plans for Field Duty Stations- Briefing note by UN Medical Directors Working Group (CEB/2016/HLCM/26)*

Background:

26. At its 32nd session HLCM considered a briefing note from the UN Medical Directors Working Group (UNMDWG) on work towards the development of health support plans for duty stations world-wide. HLCM confirmed that a risk-based approach for health risk planning and mitigation is an essential foundation of the duty of care for staff, and requested the UNMDWG to consult with the FB Network on possible funding modalities for the new approach to health needs of staff once the model has been carefully defined in consultation with the HR Network.

Discussions:

27. Dr. Farmer introduced the initiative of the UN Medical Directors Working Group (MDWG) to develop health support plans for duty stations world-wide, noting that this would be the start of an ongoing dialogue between the FB Network and the MDWG in proposing a sustainable financial framework for UN medical clinics. Dr. Farmer recalled that the need for work in this area dates back to lessons learned from the Ebola outbreak, where efforts to scale up local UN medical clinics exposed the fragility and fractures in the funding mechanisms for these clinics. As a result, HLCM has requested the MDWG to develop a sustainable funding model and the MDWG is seeking guidance from the FB Network in this regard. Dr. Farmer explained that the MDWG is applying a health risk assessment methodology which mirrors the UN Secretariat Enterprise Risk Management Framework to develop health support plans, and that a Health risk assessment has already been undertaken in North Korea, and the next assessments are planned for Madagascar and South Sudan.

28. FBN members expressed support for taking a risk based approach to developing the health support plans and welcomed the review of the MDWG. During the discussion, FBN members raised several questions, including on how cohesion between existing medical agencies will be managed, and also whether the assessment will also take into

consideration the existing Medical Insurance Plan and the definition of regional area of care. Dr. Farmer confirmed that the exercise is very much an inter-organizational activity with shared ownership of this concept among medical directors, noting that cohesion will be ensured by developing and discussing the plans until all Medical Directors sign off on them. When outlining what kind of support the MDWG is seeking from the FB Network, Dr. Farmer noted that this would include assistance with extracting budget and expenditure information from FBN organizations in order to assemble a clear picture of who is contributing what and to have visibility of insurance spend; an overview of what funding models for shared services currently exist; and advice on the possibility of establishing a management overhead to cover the costs of supervising clinics.

Conclusions and follow-up actions:

29. FBN members took note of the update, and agreed that before the FBN can start to advise on an equitable, reliable funding model, the MDWG needs to present a clear mapping of how medical services are managed, who plays what role, and whether agencies are willing to play a different role. In this regard the Network recommended that the MDWG start with a simple pilot location and carry out a comprehensive mapping of medical services currently in place and the current funding arrangements, and then consider looking at more complex locations.

V. Working Group on Common treasury services – Proposal for extension of banking harmonization project

Presenter: Mr. Nick Jeffreys, Comptroller WHO

Documentation:

- ✓ *Presentation from the Co-Chair of the Working Group on Common Treasury Services*

Background:

30. The Global Banking Harmonization Project was launched as part of the Harmonization of Business Practices in the UN System, to adopt a standardized, coordinated approach to the procurement and administration of global banking services and relations. At its 27th session the FB Network agreed to extend the Banking Harmonization Project through shared funding until the end of 2017 to ensure the benefits of coordinated RFPs for Banking Services and Master Banking Agreements can continue, with the goal of mainstreaming the work of the project team after 2017. The FB Network requested the Working Group on Common Treasury Services (WGCTS) to present a business case for sustainability and continuation of the project including a proposal for the budgetary requirements, and also to report back to the FBN with more concrete information on savings achieved by the project.

Discussion:

31. The Co-Chair of the WGCTS provided an update on the work carried out under the banking harmonization project and the estimated savings that have been achieved as a result of the project. Two global banking agreements have been finalized and 21 country level RFPs have been completed to date, leading to more secure, efficient and cost-effective banking services. The Co-Chair acknowledged the work of those involved in the

banking harmonization project as well as the staff of IFAD who act as the secretariat of the WGCTS.

32. Regarding the annual estimated savings of USD 3.4 million, the Co-Chair noted that quantifying the savings was easier for some organizations and more difficult for others, citing examples where transaction fees are charged directly to programmes, making it hard to identify the savings. It was noted that there have also been significant non-quantifiable benefits of the project including establishing a platform for standardization of the types of services, technical requirements and corporate standards; having RFP exercises being conducted very quickly without duplication at the country office level; and banking agreements having been finalized with protection, terms and conditions beneficial to all Eligible Entities.

33. The Co-Chair of the WGCTS proposed that the work of the project continue, in order to ensure the benefits of coordinated RFPs for banking services and Master Banking Agreements, noting that there are still a sufficient number of locations with significant banking operations to be covered. The proposal is for a two-year extension at a total cost of USD 100,000 for the two years. Two years would be required as it would not be possible to complete all necessary RFPs in one year.

34. During the discussion, clarification was requested as to the travel component of the project budget, and the Co-Chair of the WGCTS emphasized that the intended results cannot be achieved unless there is a central UN team with specialized expertise that travels to the RFP locations to meet the banks and to ensure that the banks fully understand the varying requirements of the numerous agencies.

35. FBN members expressed support for the project and for the excellent progress achieved, and agreed to the two-year extension, to be financed through a dedicated cost sharing arrangement. FBN members agreed that given the relatively small amount to be shared, a flat fee for each of the 19 participating organizations would be the simplest approach, similar to the approach currently taken to share the costs of the Treasury Community of Practice.

Conclusions and follow-up actions:

36. The FBN took note of the update and agreed to extend the Banking Harmonization Project through a cost-sharing arrangement for two years at a total cost of USD 100,000. It was agreed that the cost would be shared among the 19 participating organizations on a flat fee basis.

VI. Update on Working Group on Governance of jointly financed security costs

Presenter: Mr. Darshak Shah, Co-Chair, FB Network

Documentation:

- ✓ *Budget preparation and approval timeline*
- ✓ *Budget templates*

Background:

37. The FB Network established a Working Group to lead a consultative process on the governance and processes related to the development and approval of the jointly financed security (JFA) budget. The Group was led by UNDP and also comprised representatives from the UN Secretariat (DSS and the Programme Planning and Budget Division), FAO, UNFPA, UNICEF, UNIDO, UNHCR, WFP, WHO, the Inter-Agency Security Management Network (IASMN) and the CEB Secretariat. The Group developed a policy paper outlining the proposed role of the FB Network in reviewing and approving the security budget, particularly vis-à-vis the role of the IASMN, and including a proposed timetable for budget preparation, review and approval. The paper also proposed templates to be utilised by DSS when submitting its budget proposal to IASMN and the FB Network, in order to facilitate review of the budget proposal.

38. The draft policy paper was discussed by the FB Network at its 27th session and the Network agreed that both the FBN and IASMN should meet by October to discuss the issues raised by the USG DSS at the 27th session of the FB Network and that the outcome of this meeting should be used to finalize the policy paper on the governance of jointly financed security costs. The Sub-Working Group met in October with IASMN members and the USG DSS and progress has been made towards finalising the policy. The consolidated 2018-2019 budget proposal was presented to the IASMN Steering Group at its November meeting, representing the first stage in the timeline of agreed steps for review and approval of the budget proposal.

Discussions:

39. The Chair of the Working Group on Governance of jointly financed security costs provided an update on the work that had been carried out by the Group and the status on the policy for governance of jointly financed security costs, noting that there had been a series of meeting on this issue.

40. The Executive Officer of UNDSS informed the FBN that the Inter-Agency Security Management Network (IASMN) Steering Committee had met twice in November to discuss priorities for the 2018-2019 biennium and the related budget proposal, and that IASMN is currently reviewing the requirements again ahead of a meeting of the full IASMN on 2 December. It was further advised that, following the IASMN meeting, a meeting of the FB Network will be convened in December for all agencies to discuss and review the 2018-2019 JFA security budget proposal. Regarding the templates for presentation of JFA security budget proposals, it was confirmed that the templates have been agreed by the Working Group and are awaiting sign off from the USG UNDSS.

41. FBN members took note of the update and emphasized that they expected to discuss a fixed budget amount for the 2018-2019 biennium at the meeting on the budget proposal, and in response UNDSS confirmed that the USG UNDSS has been in discussion with the UN Controller regarding a fixed budget amount for the biennium. A clarification was requested as to whether the proposal would be the same as the one originally presented to IASMN in September and it was confirmed that the original paper circulated was a baseline for discussion and the proposal has been through several rounds of revision following consultations with IASMN.

42. The issue of the methodology for apportionment of the JFA security costs among organizations was also raised as a point for future discussion of the FB Network, noting that the current methodology based on headcount utilizes staffing data that is not current at

the time of budget implementation. A suggestion to consider a two-tiered approach to the apportionment of costs was raised. It was proposed establishing a transparent two-tiered model for cost sharing, where there would be a minimum base level paid by all participating organizations, and then a second tier for additional costs in certain types of programmes or locations.

Conclusions and follow-up actions:

43. The FBN members took note of the update and the planned meeting of the FB Network in December to discuss the 2018-2019 JFA Security budget proposal.

VII. Update on the presentation of the FB Network Co-Chair to the Panel of External Auditors Technical Group in November 2016

Presenters: Mr. Darshak Shah, Co-Chair, FB Network

✓ *Presentation to Panel of External Auditors Technical Group*

Background:

44. The Panel of External Auditors Technical Group held its 32nd session in New York in November 2016 and invited the Co-Chairs of the FB Network to present to the Group on issues under discussion by the FB Network.

Discussion:

45. The Co-Chair of the FB Network provided an update from the presentation that had been given to the Technical Group on issues under discussion at the FB Network, noting that the Group was very impressed with the workplan of the FBN. Topics of particular interest that the Group would like to see as a priority included the work of the ASHI Working Group; the work related to the costs of oversight and accountability mechanisms; and the work related to the definitions of fraud and implementing partners.

46. The Chair of the Task Force on Accounting Standards also gave an update on his presentation to the Technical Group on issues under discussion at the Task Force, noting that the new audit standard ISA 701 regarding communication of Key Audit Matters had been discussed, and that at that point in time the Panel was still finalizing its position on the applicability of the new standard to UN organizations.

47. The issue of ASHI funding and how organizations are going to address the programmatic impact was also highlighted as an area of importance, and with regards to the valuation of the ASHI liabilities, the Technical Group expressed the view that data used in actuarial valuations should be audited.

Conclusions and follow-up actions:

48. FBN members took note of the update and requested the Chair of the Task Force on Accounting Standards to invite the Panel of External Auditors to provide a briefing to the FB Network at the face-to-face meeting, to enhance the collaboration with the Panel of external auditors.

VIII. Any other business

a) Date and venue of the the 29th meeting of the Finance and Budget Network

49. FBN members were advised that the 29th session will be held on 27-28 June 2017 and the meeting will be hosted by the UN Secretariat in New York. Consideration may be given to extending the meeting to also include the morning of 29 June for an information sharing session, depending on the final agenda of the regular session.

b) Format of the face-to-face meeting of the Finance and Budget Network

50. FBN members discussed a proposal to extend the duration of the face-to-face meeting to include a half day information sharing session on the agenda, to cover topics of interest. One topic proposed was risk management, where it was noted that it might be of interest to organizations to have a forum to share information and exchange views on how organizations manage risks. FBN members expressed support for changing the format to include an item with free flowing discussion, and also for the proposed topic of risk management, although it was noted that there are elements of risk management that fall beyond the scope of the FB Network.

51. Regarding the agenda for the face-to-face meeting, it was also proposed that financial reporting, including donor reporting, be added to the agenda; and that with reference to future discussions on the costs of oversight and accountability mechanisms, it would be useful for organizations to share their best practices on achieving cost savings on oversight and governance activities.

Conclusions and follow-up actions:

52. FBN members were invited to submit any further suggestions for discussion topics or agenda items for the next face-to-face meeting to the Chairs of the FB Network and the CEB Secretariat.

Annex I – List of participants

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