

**Chief Executives Board
for Coordination**CEB/2016/HLCM/FB/2
15 March 2016**26th Meeting of the CEB Finance and Budget Network**
Videoconference, 8 February 2016
9.00 – 12.00 EST / 15.00 – 18.00 CET**CONCLUSIONS OF THE 26th MEETING
OF THE FINANCE AND BUDGET NETWORK****Table of Contents**

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Introduction

1. The Finance and Budget Network held its 26th session via videoconference on 8th February 2016. The meeting was co-chaired by the Network's spokespersons, Mr. Nick Jeffreys, Comptroller, WHO and Mr. Darshak Shah, Deputy Assistant Administrator, UNDP. The agenda is available in document CEB/2016/HLCM/FB/1.
2. All documents related to the session are available on the FB Network website at <https://www.unsceb.org/content/february-2016>.

1) Management and funding of the After Service Health Insurance (ASHI) liability

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

Documentation: *Managing after-service health insurance liabilities, Report of the Secretary-General (A/70/590); Project document for ASHI Study on System-wide opportunities to improve efficiency and cost-effectiveness of the management of ASHI operations as well as of the growing ASHI liability (including Terms of Reference of the ASHI Working Group)*

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 United Nations Joint Staff Pension Fund (UNJSPF) to include administration of after-service health insurance benefits, and to report thereon at the seventieth session of the General Assembly. 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 provides 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 contains eight recommendations:
 - i. Collective negotiations with third-party administrators
 - ii. Collective negotiations with health-care providers
 - iii. Underwriting reviews and negotiations with insurers
 - iv. To encourage organizations to further explore the value of national health insurance schemes in the context of their health insurance plans
 - v. 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.
 - vi. Standardizing general valuation methodology and the establishment and application of key ASHI liability valuation factors
 - vii. Adequate funding of the ASHI liability
 - viii. Investment of reserves

Discussion:

5. The Chair of the ASHI Working Group introduced the report and gave an overview of the presentation of the report to the Advisory Committee on Administrative and Budgetary Questions (ACABQ), noting that the report was well received and that the ACABQ had posed a number of questions that would require written responses. The main issues raised by ACABQ included the role of the UNJSPF in potentially managing the investment of ASHI funds; interest in pension portability and whether the lack of existing portability is potentially affecting the recruitment of certain categories of staff; and whether endorsements and recommendations of the General Assembly, particularly related to funding, will be binding for all UN System entities.
6. In response to the briefing, it was noted that although no specific funding plan has been presented for approval at this stage, implicit in the report is a call for adequate funding. Also noted was the importance of the sub-working group of the Task Force on Accounting Standards tasked with reviewing the ASHI liability valuation methodology and valuation factors, with work in this area to be accelerated with the view to having standardized assumptions and methodologies to present to the Task Force on Accounting Standards by the end of 2016. Members asked for a thorough evaluation of the potential liability and correspondent level of funding required for each agency.

Conclusions and follow-up actions:

7. The FBN members took note of the report and requested the ASHI Working Group to confirm the terms of reference for the continuation of the Working Group, including the acceleration of the work on the ASHI liability valuation methodology, and the next steps to implement the recommendations formulated in the Secretary-General's report, also in light of the discussions with ACABQ and the Fifth Committee.

2) Survey on quantifying the cost of oversight in the UN system

Presenter: Mr. Andrew Saberton, UNFPA

Documentation: CEB/2015/HLCM/8a Concept note on costing of oversight mechanisms

Background:

8. The FBN worked to develop a reference risk management, oversight and accountability model which was approved in October 2014, and served as a key action towards strengthening the risk management and oversight architecture. Overall, the model endorses the Institute of Internal Auditor's 'Three Lines of Defense Model', which consists of (i) functions that own and manage risks, (ii) functions that oversee risks, and (iii) functions that provide independent assurance. In follow up to the approval of the 'three lines of defense' model, the FBN is conducting a costing of oversight and accountability functions. A survey was developed for this purpose by a Working Group led by UNFPA and consisting of WIPO, ILO, WFP and UNICEF, and was distributed to the FB Network members on 17 December 2015 with an extended deadline of 28 February for submission of the completed surveys. The results of the survey will be jointly analysed by UNFPA and the CEB Secretariat and will result in a report which should be presented to the HLCM.

Discussion:

9. UNFPA provided an overview of the survey and an update of the status of survey completion, noting that there is no precise answer to the survey questions and the responses will be subjective and indicative with significant estimation required. FBN members thanked UNFPA for the work in leading this exercise and emphasized that the

survey responses need to be coordinated and coherent. There was discussion as to the significant use of assumptions in completing the survey and it was agreed that the survey results and assumptions used should be analysed with a view to ensuring consistency across organizations to the extent possible, with a comparison of the range of percentage of total costs. Also noted was the importance of defining what is meant by oversight and accountability and what the scope of these activities covers, noting the harmonized cost classifications already implemented by UNDG (DP-FPA/2010/1-E/ICEF/2010/AB/L.10).

Conclusions and follow-up actions:

10. It was agreed that UNFPA and the CEB Secretariat would analyse the results and identify any possible inconsistencies in the approach taken by organizations, and provide the FB Network with some diagnostics and the opportunity to review and potentially adjust their survey submissions prior to preparation of the final report for HLCM. The report is expected to be presented to the 32nd session of HLCM later in 2016, following a full discussion at the next face-to-face meeting of the FB Network.

3) Enterprise Resource Planning (ERP) interoperability study

Presenter: Mr. William Marvin, Head Financial Operations Group, Finance Division, FAO
Documentation: Briefing note on the assessments and recommendations of the FB Network representatives in the Inter-disciplinary Task-Force on ERP Inter-operability

Background:

11. The 2012 resolution on the Quadrennial Comprehensive Policy Review (QCPR) requested the Secretary-General to "...undertake a study to examine the feasibility of establishing interoperability among the existing enterprise resources planning systems of the funds and programmes...". The goal of the ERP interoperability study was to analyse the barriers (technical, business processes, costs, financial controls, etc.) to inter-organizational operability, as currently embedded in the existing ICT landscape, of which the ERPs are a key component. An independent study was completed and the Secretary-General transmitted the ERP report to HLCM, asking the Committee to review the conclusions contained therein, and to submit its analysis and recommendations to CEB, including on the appropriate mechanisms for implementation. The HLCM at its 30th session in October 2015 decided to establish a cross-functional task force, with dedicated capacity from member organizations, to conduct an in-depth review and assessment of recommendations contained in the Study, and to report back to the HLCM at its spring 2016 session with recommendations for appropriate follow-up actions.

Discussion:

12. The representative of the FB Network task force team introduced the findings of the team, noting that each report recommendation relevant to the FB Network had been analysed according to four elements including whether the recommendation adds potential value and/or reduces costs (desirability); The level of difficulty and/or investment required to achieve the results (feasibility); Whether the work is already being carried out by a group; and whether there are there other efforts, tangential or complementary to the recommendation that could also be reviewed more closely.
13. The FB Network members thanked the team for their work and suggested that written comments on the paper should be submitted, and that the paper should map out a path for the next level of work on the enablers for inter-operability, with emphasis on building

upon existing efforts already underway by the Task Force on Accounting Standards and the Working Group on Common Treasury Services.

14. The issue of using a single system for delivery of cash to beneficiaries was discussed, specifically joining cash distribution through the OneCard mechanism. It was recognized that, given the complexity of integrating the enterprise resources planning systems, further discussion within the FB Network is needed in this area, particularly with regard to methodologies for segregating funds to facilitate donor reporting.
15. Reference was also made to the IATI standard, acknowledging the progress made to date by some agencies in joining IATI, while also noting that some of the IATI definitions may not be appropriate and need further evolution. It was proposed that the FB Network continue to follow the evolution of the IATI standard, and should explore the possibility of working with the UNDG IATI Working Group and the eventual incorporation of the IATI standard into the CEB reporting of financial statistics.

Conclusions and follow-up actions:

16. FBN members agreed to submit written comments on the assessments and recommendations within one week in order to enable finalization of the paper to be submitted to the 31st session of the HLCM in March 2016. It was proposed that a discussion on cash distribution to beneficiaries and challenges associated with the OneCard system and donor reporting be included on the agenda of the next face-to-face meeting, as well as a discussion on incorporating the IATI principles into the CEB reporting.

4) UNFCU restricted savings account for national staff

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

Documentation: Presentation “*UNFCU restricted savings account for national staff*”.

Background:

17. UNDP Financial Rule 125.06 (c) states that “All local disbursements of a country office must be paid in local currency to the extent possible, fully utilizing non-convertible balances held prior to utilization of convertible local currency balances held. Use of convertible currency in lieu of non-convertible currency for local disbursement may be exceptionally approved by the Administrator when local conditions dictate”
 - UNDP has offered payroll deduction and deposit services to UNDP administered national staff’s UNFCU accounts for many years. Withdrawals from staff’s UNFCU accounts are paid to national staff via the local UNDP Country Office in the currency of their original payroll
 - UNDP’s interpretation of the rule is that UNFCU is expected to manage these accounts as ‘restricted’ so that UNDP’s national staff are paid in the currency of their duty station without direct access to US Dollars
 - Application of the Rule 125.06 has been raised for consideration by two UN Country Teams and UNDP Country Offices, in particular Eritrea and Iran, on the basis of staff concerns and competitiveness. The implementation of fully restricted accounts is on hold for these two offices

Discussion:

18. UNDP presented an overview of the current UNDP Financial Rule regarding disbursements to local national staff, explaining that this rule was adopted from the UN Secretariat rule that local expenses should be paid in local currency, and noting that there

are currently varying practices at the country level with the use of restricted savings accounts. In some cases UNFCU has allowed local staff to have unrestricted accounts, which has led to confusion and inequity among staff, particularly in duty stations in Iran, Eritrea, Algeria and Venezuela.

Conclusions and follow-up actions:

19. It was agreed that a survey would be distributed to FB Network members to determine the current practices of each organization. The survey results would form the basis of a discussion within the FB Network at the next face to face meeting, leading to a consistent and harmonized approach towards UNFCU savings accounts for national staff. It was also suggested that legal input should be solicited from the UN Office of Legal Affairs, and that consideration should be given not only to cash withdrawals but also electronic transfers, such as for payments to educational institutions in the United States. It was also suggested that a longer term focus should be examined in parallel, to identify the ideal situation for the future, incorporating input from the HR Network.

5) Update from Task Force on Accounting Standards

Presenter: Mr. Greg Johnson, Vice Chair of the Task Force on Accounting Standards (TFAS)

Background:

20. The FB Network at its 25th session discussed finding a way forward for reaching a common position for accounting for liabilities of jointly-financed activities, in terms of costs and of accounting, and a common position to present to auditors on how these liabilities are integrated into Organizations' accounts. The FBN members agreed to request the TFAS to provide an informed recommendation on the proper way to account for the liabilities of jointly financed activities, starting by exhaustively listing the liabilities and taking into account the different possible scenarios.

Discussions:

21. The Vice Chair of the TFAS provided an overview of the last meeting of the TFAS which took place in October 2015, noting that all UN System organizations have now implemented IPSAS and the focus of the TFAS has shifted to sustaining compliance, leveraging the benefits of IPSAS and harmonization issues. Three main areas of ongoing focus of particular interest to the FB Network include:
 - The Working Group on accounting and valuation methodologies for ASHI. One of the key differences that have been identified is the use of the corridor approach for accounting for ASHI, however the latest IPSAS Exposure Draft on amendments to IPSAS 25 Employee benefits will help to resolve this issue, therefore focus will be given to establishing a common baseline for actuarial assumptions.
 - Common terminology for financial statements. The TFAS has already reached an agreed position for the Statement of Financial Position and will continue to work on the Statement of Financial Performance, which has been more challenging given the differences that exist between the various UN System entities. Two issues are the definition of staff and employees and the definition of transfers and grants. Consensus has been reached regarding materiality of what should be included on the face of the Statement of Financial Performance and on the presentation of foreign exchange gains/losses.
 - Accounting for control, joint control or influence. UNDP (Mr. Advit Nath) provided an update that a UNDP-led sub-committee (consisting of 12 entities) of the TFAS has reviewed over 250 pages of the new IPSAS standards (IPSASs 34-38) and created a

23 question survey. This survey was launched on 5 February 2016 with a goal of gathering information from TFAS members on various control, joint control or significant influence (CJI) arrangements in order to generate a comprehensive inventory of arrangements across the UN System. In parallel the TFAS Subcommittee is developing a Framework, expected to be launched by end of February 2016, in order to aid UN System entities to ensure an IPSAS-compliant treatment, which will help facilitate consistency of treatment across the UN System.

22. During the discussion it was noted that for 2015 financial statements, the accounting of jointly-financed activities/CJI arrangements would continue to be in accordance with each organization's individual accounting policies, as a common position on the accounting treatment for jointly financed activities/CJI arrangements across the UN System is still under review by the TFAS. A request was made for the Chair of the TFAS to issue a letter or guidance note to that effect that could be provided to the external auditors.

Conclusions and follow-up actions:

23. FB Network members took note of the update, and it was agreed that the deadline for completion of the survey for control, joint control and influence could be extended until 18 March 2016. The Vice Chair of the TFAS committed to provide a note regarding the jointly financed activities.

6) Common definition of operating costs and standardized system of cost control

Presenter: Mr. Nicholas Jeffreys, Co-Chair, FB Network

Documentation: *CEB/2015/HLCM/FB/5 Common definition of operating costs for UN System organizations (including a survey on status of implementation in Annex IV)*

Background:

24. QCPR resolution paragraph 159 *“Requests the Secretary-General to present to the executive boards of the funds and programmes, by the beginning of 2014, a proposal on the common definition of operating costs and a common and standardized system of cost control, paying due attention to their different business models, with a view to their taking a decision on this issue”*.
25. Most of the work to address this resolution was completed in 2014, and at the 25th meeting of the FB Network in June 2015, members endorsed the official reply of the Network to the QCPR resolution and committed to report on the status of implementation of the agreed common definition. It was agreed that agencies unable to implement the definition would also report detailing the reasons preventing them from implementing the FB Network decision. A survey to that extent was distributed to FB Network members in June 2015. The results of the survey showed that organizations were in varied stages of implementation.

Discussions:

26. The Co-Chair of the FB Network introduced the agenda item and urged all organizations to attempt to follow the common definition which had been agreed by the FB Network.

Conclusions and follow-up actions:

27. FBN members agreed to complete the survey (originally issued in CEB/2015/HLCM/FB/5 Annex IV) to provide an update on the status of implementation of the common definition of operating costs, and if implementation is not possible for the

2015 financial statements, a reason should be noted. It was noted that the response of the Secretary-General to the mandates in the QCPR resolution included a confirmation that all organizations of the UN System have agreed to use this common definition of operating costs, and there will be continued reporting on the status of implementation.

7) Working Group on governance of jointly financed security costs

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

Documentation: Minutes of the teleconference of the Working Group on governance of jointly financed security costs (28 October 2015).

Background:

28. The FBN members had previously agreed to start a consultative process on the governance and process related to the development of the jointly financed United Nations Security Management System (UNSMS) budget, and a Working Group was formed. The first meeting of the Working Group was held via teleconference on 28 October 2015. The Group will continue work on defining the role of the FB Network in reviewing/approving the security budget, particularly vis-à-vis the role of the Inter-Agency Security Management Network (IASMN) and the priorities set by the IASMN; including development of a timetable for reviewing the next budget.

Discussions:

29. The Co-Chair of the FB Network provided an overview of the last meeting of the Working Group, noting that some good progress had been made towards the objective of proposing a methodology for managing the review and approval process of the UNSMS budget, and in defining the roles of the UN Department of Safety and Security (UNDSS), IASMN and the FB Network in the process.
30. In broad terms, the main elements of the proposed methodology would be:
- IASMN should critically review and subsequently endorse the budget proposal developed by UNDSS on the basis of the agreed substantive priorities.
 - The budget ceiling should be agreed by the FB Network based on the proposed biennial budget endorsed by IASMN and adjusted for actual vacancy rates and realistic forecasts of inflation and exchange rates.
 - UNDSS, in consultation with IASMN, would be responsible for prioritization and allocation of resources within the ceiling during the relevant biennium
 - In the event that the programme, noting the priorities, is not executable within the budget ceiling, IASMN would need to revert back to the FB Network for consideration of an amendment to the budget ceiling.
31. It was also recognized by the Working Group that the USG of UNDSS is accountable for ensuring the safety and security of UN staff members, and there may not always be time for consultation with the FB Network before taking certain actions, but in such instances UNDSS should report back to the IASMN and FB Network on any unforeseen costs that are incurred to ensure safety and security of staff.
32. It was noted during the discussions that it is a complex issue given that there is a genuine need for flexibility by UNDSS versus a need of the FB Network for predictability of the budgets, and there was a suggestion to give consideration to establishing a budget range, rather than a fixed budget ceiling, to allow more flexibility.

Conclusions and follow-up actions:

33. The FBN members took note of the conclusions of the first meeting of the Working Group on governance of jointly financed security costs. A proposal on the methodology for managing the review and approval process of the UNSMS budget, including with respect to a budget ceiling (or budget range), will be presented to the next face-to-face meeting of the FB Network for endorsement. A meeting of the Working Group on governance of jointly financed security costs will be held in preparation of the next face-to-face meeting.

8) Update on the Panel of External Auditors meeting held December 2015

Presenter: Mr. Nicholas Jeffrey, Co-Chair, FB Network

Documentation: Letter from Mr. Michael Ferguson, Chairman of the Panel of External Editors, to the Secretary-General.

Background:

34. The Panel of External Auditors held its 56th regular session in Geneva on 7 and 8 December 2015 and discussed a wide range of issues of common concern and interest among its members including IPSAS implementation, understanding full costs of operations, voluntary funding, and cost of oversight.

Discussions:

35. The Co-Chair of the FB Network provided an overview of the joint presentation made by the Finance Heads of Geneva-based organizations to the Panel of External Auditors in December 2015, noting that the presentation focused on the challenges facing each organization, including issues such as multiple oversight requests; the challenge of the increasing proportion of revenue from voluntary contributions as compared to core funding; IPSAS harmonization and reporting. It was noted that the approach to speak as one voice to the audit group to address common themes had a positive outcome. It was suggested that in the event that other duty stations have the opportunity to meet with the Panel, the organizations should consult with each other before meeting with the Panel to present a common front.
36. During the discussions the UN Secretariat noted that following the implementation of Umoja there will be a delay in the finalization of Volume I financial statements for 2015 by two months until the end of May. This was discussed with and supported by the Board of Auditors.
37. The discussion under this agenda item also referred to the new format and content of audit reports, to be implemented effective for financial periods ending on or after 31 December 2016, and the fact that discussions with the external auditors had not yielded a clear answer on the potential impact of the new audit standard for the UN System organizations.

Conclusions and follow-up actions:

38. It was proposed that the themes raised in the letter from the Panel of External Auditors be considered for inclusion on future agendas of the FB Network meetings. It was agreed that the FB Network should send a memo to the Panel of External Auditors and UN Board of Auditors to initiate a dialogue on the new audit standard and the potential implications for UN system organizations.

9) Any other business and open discussion on the future activities of the FB Network

a) Update on the General Assembly decision on the ICSC compensation review

Presenter: Mr. Michael Rosetz, Senior Inter-Agency advisor on Human Resources, CEB Secretariat

Documentation: Presentation “Progress update of ICSC compensation review”

Discussions:

39. The FB network was briefed on the compensation review process and on the General Assembly decisions on the proposals. The General Assembly has agreed on a new compensation package for international staff that was slightly modified from the ICSC proposal, and the presentation outlined the main changes and the implementation dates, which are as follows:
 - July 2016 (all allowances except salary scales and Education Grant)
 - January 2017 (new salary scales and related changes in dependency benefits)
 - January 2018 (Education Grant changes for school year ongoing on 1 Jan 2018)
40. The presentation also noted that the GA decision leaves room for interpretation in a number of areas, and some open issues of relevance to the FB Network include the impact of exchange rate fluctuations on the global scale for education grant reimbursement which is set in US dollars; the definition of “partial removal” cases; and the payment periodicity of mobility and other allowances. Other issues raised in the presentation included the budgetary implications for changes and transition; the implementation of payroll process and systems; and the need for cooperation with HR functions in determining the best implementation modalities. It was noted that with regards to ERP change requirements, the UN Secretariat will be the first to move ahead with SAP, and consideration needs to be given to coordination among other ERP user groups.
41. The increase of the mandatory age of separation to 65 was also discussed, noting that this will need to be endorsed by the specialized agencies. One organization indicated that they are exploring the possibility of postponing the implementation date for the increase in the mandatory age of separation from 2018 to 2020.
42. In the discussion it was noted that administrative complexity of the new package will not be much more favourable compared to existing arrangements, and that the deadlines for implementation are relatively tight. Due to required IT changes it is very unlikely that some organizations would be able to accommodate the July 2016 allowance changes and some are proposing to have a January 2017 implementation for both the new salary scale and allowances.
43. It was noted with concern that the financial impact of the transition to the new compensation package could be significant, and it was agreed that organizations should collect the actual costs associated with the implementation of the package, including both IT and staff costs. It was also noted that it would be useful to consider future reporting of system-wide savings estimates, however this would require further discussion among the FB and HR Networks.
44. With regards to the impact of the changes introduced by the ICSC compensation review on employee benefit liabilities reported in the financial statements, the UN Secretariat reported that the Board of Auditors has already asked how the UN intends to reflect these changes in the 2015 financial statements, since some staff on board have already earned these benefits. The auditors had suggested that the UN request the actuaries who prepared the valuation to quantify a range of impact of the revisions to the compensation package on the level of employee benefit liabilities, and that at a minimum, a disclosure

should be added to the notes of the financial statements. The UN has already agreed with the auditors that they will provide high level note disclosures in the 2015 statements. It was suggested by the FB Network that the UN Secretariat (OPPBA) arrange a joint meeting for those agencies audited by the UN Board of Auditors to ensure a harmonised approach to note disclosures, especially for Funds and Programmes. It was also noted, however that existing staff have acquired rights.

45. The ICSC compensation review will continue for National Professional Officers and local staff, and will also cover broader topics such as contract management.

Conclusions and follow-up actions:

46. It was agreed that the financial implications of the changes to the compensation package should be added to the agenda item for the next meeting of the FB Network in June, including both the budgetary implications and the implications for financial reporting of employee benefit liabilities. In preparation, organizations should ensure that they estimate the transitional costs related to implementation as they are incurred, and the CEB Secretariat will conduct a survey to collect these estimates prior to the June meeting of the FB Network.
47. The FB Network also requested the UN Secretariat to arrange a joint meeting for those agencies audited by the UN Board of Auditors to ensure a harmonised approach to note disclosures, especially for Funds and Programmes.

b) Discussion on possible agenda items to be considered during the next face-to-face meeting of the FB Network

48. Due to time constraints it was proposed that any suggestions of topics for inclusion on the agenda of the next face-to-face meeting should be submitted to the two Co-Chairs, Mr Shah and Mr Jeffreys, with a copy to the Inter-Agency Officer for the Finance and Budget Network. Topics that were proposed for future discussion during the meeting include:
 - ASHI
 - Quantifying the cost of oversight
 - UNFCU restricted savings accounts for national staff
 - Cash distribution to beneficiaries and challenges associated with the OneCard system and donor reporting
 - Incorporation of IATI standard into CEB reporting
 - Financial implications of implementing the revised ICSC compensation package

c) Date and venue of the the 27th meeting of the FB Network: 23-24 June, to be hosted by ITU in Geneva

49. The FB Network thanked ITU for agreeing to host the 27th meeting in Geneva and confirmed the dates as 23-24 June 2016.

Annex I – List of participants

<u>Members</u>	
FAO	William Marvin
IAEA	Brian Cover
IFAD	Lauritzen Shahin
ILO	Greg Johnson
IMO	Sung-Jin Kim, Andrew Richardson
IOM	Andrea Verhas
ITU	Allessane Ba
UN	Pedro Guazo, Valencia Williams-Baker, Christophe Monier
UNAIDS	Joel Rehnstrom
UNDP	Darshak Shah, Julie Anne Mejia, Marco de Luca, Advit Nath, Charles Havekost, Luc Vandamme, George Kyriacou, Helen Hall, Maricel Muchingile, Batdolgor Chuluun, Mary Mugambi
UNESCO	Nutan Wozencraft, Amol Khisty, Filsete Girma-Legesse
UNFPA	Andrew Saberton, Iva Goricnik Christian, Tsitsi Soko
UNHCR	Linda Ryan, Ana-Maria Cristescu
UNICEF	Diane Kepler
UNIDO	Peter Krist, Awuor Ajwala
UNWOMEN	Donna Grimwade
UNWTO	Monica Gonzalez, Natalia Rubinos
WFP	Nicholas Nelson, Calum Gardner
WHO	Nick Jeffreys
WIPO	Magdi Bona, Janice Cook Robbins
WTO	John Breckeridge
<u>Observers</u>	
OSCE	Helen Brunner de Castris
<u>CEB Secretariat</u>	
	Remo Lalli
	Laura Gallacher
	Michael Rosetz