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	منظمة الأغذية والزراعة للأمم المتحدة	联合国 粮食及 农业组织	Food and Agriculture Organization of the United Nations	Organisation des Nations Unies pour l'alimentation et l'agriculture	Продовольственная и сельскохозяйственная организация Объединенных Наций	Organización de las Naciones Unidas para la Alimentación y la Agricultura
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## FINANCE COMMITTEE

**Hundred and Fortieth Session**

**Rome, 10 – 14 October 2011**

**Status of Outstanding Recommendations of the Finance Committee**

Queries on the substantive content of this document may be addressed to :

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**EXECUTIVE SUMMARY**

- At its 138<sup>th</sup> Session in April 2011, the Finance Committee received an information document outlining the status of its previous recommendations. Following guidance from the Chairperson, the Committee is presented at its 140<sup>th</sup> Session with a table of its outstanding previous recommendations.
- The outstanding recommendations made by the Committee at its previous sessions are presented in a format which mirrors the Committee's approved Multi-Year Programme of Work for 2010-13, and the status of each outstanding recommendation is provided.

**GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE**

- The Committee is invited to take note of the information presented in this document.

RECOMMENDATION	STATUS
<b>I. FINANCIAL POSITION</b>	
<b>Report of the 138<sup>th</sup> Session of the Finance Committee – document CL 141/9</b>	
<p>The Committee <u>encouraged</u> the Secretariat to seek alternative comprehensive long-term strategies for financing the (<i>unfunded staff related</i>) liabilities as well as investigating measures that had been adopted by other UN agencies –paragraph 21</p>	<p>In progress – status update to be provided at the 140<sup>th</sup> Session (document FC 140/3)</p>
<b>II. BUDGETARY MATTERS</b>	
<b>Report of the 138<sup>th</sup> Session of the Finance Committee – document CL 141/9</b>	
<p>The Committee <u>requested</u> the Secretariat to:</p> <ul style="list-style-type: none"> <li>• <u>take account</u> of lessons learned with the first Mid-Term Review (MTR) process so as to improve the format and content of the next MTR Synthesis Report, including financial information on expenditure incurred by budgetary Chapter; and</li> <li>• <u>review</u> and take into account best practices in implementation reporting by other UN agencies, including the level of detail of financial information.</li> </ul> <p>- paragraph 25</p>	<p>In progress – information to be provided in next MTR Synthesis Report in autumn 2012</p>
<p>The Committee:</p> <ul style="list-style-type: none"> <li>- <u>encouraged</u> the Secretariat to move forward with implementation of measures within the current scope of the FAO Support Cost Policy;</li> <li>- <u>looked forward</u> to reviewing in further detail at its session in October 2011 proposals for cost recovery measures of categories previously excluded;</li> <li>- <u>requested</u> the Secretariat to diligently continue undertaking consultations on a UN system-wide basis as well as with resource partners when further developing these proposals; and</li> <li>- <u>looked forward</u> to reviewing proposals at a future session to mitigate the risk associated with Trust Fund project deficits and losses.</li> </ul> <p>- paragraph 28</p>	<p>In progress – information to be provided at the 140<sup>th</sup> Session (document FC 140/8)</p>

RECOMMENDATION	STATUS
<b>Report of the 137<sup>th</sup> Session of the Finance Committee – document CL 141/6</b>	
The Committee <u>looked forward</u> to receiving at a future session information on the ( <i>budgetary</i> ) impact of the revised General Service methodology being considered by the ICSC – paragraph 32	In progress – information to be provided to the Committee after ICSC revision
<b>III. HUMAN RESOURCES</b>	
<b>Report of the 138<sup>th</sup> Session of the Finance Committee – document CL 141/9</b>	
The Committee <u>requested</u> that qualitative and quantitative data continue to be provided to the Committee on a regular basis, particularly regarding those initiatives...that have been the subject of detailed discussion – paragraph 44	In progress – status update to be provided at the 140 <sup>th</sup> Session (document FC 140/11)
<b>IV. ADMINISTRATIVE AND INFORMATION SYSTEMS FRAMEWORK</b>	
<b>Report of the 138<sup>th</sup> Session of the Finance Committee – document CL 141/9</b>	
<p>The Committee:</p> <ul style="list-style-type: none"> <li>• <u>encouraged</u> the Secretariat to seek further opportunities for cost efficiency and ways to maximize the value-for-money delivered by the Oracle R12/IPSAS Programme; and</li> <li>• <u>requested</u> the Secretariat to provide progress reports on the status of implementation of the synergistic approach at its future sessions</li> </ul> <p>- paragraph 52</p>	In progress – status update to be provided at the 140 <sup>th</sup> Session (document FC 140/12)
<p>The Committee <u>looked forward</u> to receiving:</p> <ul style="list-style-type: none"> <li>- a report on the implementation of institutional Enterprise Risk Management in FAO; and</li> <li>- the proposed format for reporting to the Governing Bodies</li> </ul> <p>- paragraph 54</p>	In progress – information to be provided in spring 2012
<p>The Committee:</p> <ul style="list-style-type: none"> <li>• <u>urged</u> due attention be paid to any potential risks so as to ensure that delays in implementation of the (<i>Financial Disclosure</i>) Programme are avoided; and</li> <li>• <u>noted</u> that a number of similar organizations were implementing a Financial Disclosure Programme and <u>urged</u> Management to take active steps to ensure that the Financial Disclosure</li> </ul>	In progress – status update to be provided at the 140 <sup>th</sup> Session (document FC 140/14)

RECOMMENDATION	STATUS
Programme would be launched by January 2012 - paragraph 61	
<b>V. OVERSIGHT</b>	
<b>Report of the 138th Session of the Finance Committee – document CL 141/9</b>	
The Committee <u>requested</u> updates ( <i>on the Annual Activity Report of the Office of the Inspector General</i> ) at future sessions on progress made by Management to address the areas for attention highlighted in the report - paragraph 73	In progress – information to be provided in spring 2012
<p>The Committee</p> <ul style="list-style-type: none"> <li>• <u>encouraged</u> Management to continue its efforts with regard to Enterprise Risk Management in the Organization and implementing past internal audit recommendations; and</li> <li>• <u>encouraged</u> the Audit Committee to ensure adequate coordination with the External Auditor</li> </ul> - paragraph 75	In progress – information to be provided in spring 2012
<b>VI. IMPROVED METHODS OF WORK AND EFFICIENCY OF THE FINANCE COMMITTEE</b>	
<b>Report of the 138th Session of the Finance Committee – document CL 141/9</b>	
The Committee <u>resolved</u> to consider for the future measures to reduce the number of items for discussion at individual sessions – paragraph 85	In progress – for consideration by the Committee at its 140 <sup>th</sup> Session
<b>OTHER MATTERS</b>	
<b>Report of the 139th Session of the Finance Committee – document CL 143/6</b>	
The Committee <u>requested</u> the Secretariat to share the status of follow-up action on the implementation of the recommendations relating to the ( <i>Evaluation of FAO's Regional and Subregional Offices for the Near East</i> ) which fall under the purview of the Committee at a future session – paragraph 8	In progress – information to be provided after consideration by Regional Conference for the Near East in 2012