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FINANCE COMMITTEE

Hundred and Ninety-fifth Session

Rome, 13-17 March 2023

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

- This document presents the updated status of outstanding recommendations made by the Committee at its previous sessions.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

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

Draft Advice

- **The Committee took note of the Status of Outstanding Recommendations of the Finance Committee and looked forward to receiving an updated version of the document at its next regular session.**

Recommendation	Status
MONITORING FINANCIAL POSITION	
Report of the 194th Session of the Finance Committee – document CL 171/9	
<p>The Committee (on the <i>Financial Position of the Organization</i>):</p> <ul style="list-style-type: none"> • encouraged Management to continue to review options to address the underfunding of After Service Medical Coverage (ASMC) liabilities in coordination with other organizations of the United Nations Common System and looked forward to reviewing an update on options to address this issue at the Spring 2023 regular session; • requested that Management present in future documents on the financial position of the Organization, a breakdown by donor of the funding received under multidonor projects and programmes, noting that this additional visibility could incentivize further contributions. <p>– paragraph 9</p>	<p>An update on this matter will be presented to the Finance Committee at its March 2023 Session under item 4, <i>2022 Actuarial Valuation of Staff Related Liabilities</i>.</p> <p>Additional information will be presented to the Finance Committee at its March 2023 Session under item 2, <i>Financial Position of the Organization</i>.</p>
<p>The Committee (on the <i>Audited Accounts - FAO 2021 and Management Response to the Recommendations presented in the Report of the External Auditor for 2021</i>) requested Management to inform Finance Committee Members of any significant changes to the financial position due to accounting corrections, in advance of the Committee’s dedicated meeting and in an easily understandable manner, in order to ensure the transparency of the Organization’s process and a fruitful discussion at the dedicated formal meeting.</p> <p>– paragraph 11</p>	<p>Additional information on any significant changes to the financial position in the Audited Accounts will be provided, in future, in advance of the formal session of the Finance Committee.</p>
<p>The Committee (on <i>Restoration by the Conference of the voting rights of Member Nations in arrears in the payment of their financial contributions to the Organization</i>) recommended that the procedures, criteria and draft resolution on the Restoration by the Conference of the voting rights of Member Nations in arrears in the payment of their financial contributions to the Organization be considered by the Finance Committee and the Committee on Constitutional and Legal Matters (CCLM) at their Spring sessions in 2023 prior to its consideration by the Council.</p> <p>– paragraph 14</p>	<p>This matter will be presented to the Finance Committee for its consideration at its March 2023 Session under item 6, <i>Restoration by the Conference of the voting rights of Member Nations in arrears in the payment of their financial contributions to the Organization</i>.</p>

Recommendation	Status
BUDGETARY MATTERS	
Report of the 185th Session of the Finance Committee – document CL 166/10	
<p>The Committee (on the Medium Term Plan 2022-25 and Programme of Work and Budget 2022-23):</p> <ul style="list-style-type: none"> • requested Management to update and refine the lapse factor methodology to ensure more accurate staff cost estimates, taking into account in particular the actual and forecasted staff occupancy situation; • recommended that consideration of the proposals for incremental funding of the after service medical coverage past service liability and replenishment of the Working Capital Fund be deferred to a future biennium and requested Management to continue to explore alternative strategies to address these requirements. <p>– paragraph 20</p>	<p>An update on these matters will be presented to the Finance Committee at its March 2023 Session under item 7, <i>Medium Term Plan (Reviewed) 2022-25 and Programme of Work and Budget 2024-25</i>.</p>
Report of the 188th Session of the Finance Committee – document CL 168/9	
<p>The Committee (on the Status of Outstanding Recommendations of the Finance Committee) recommended that the updated lapse factor methodology be presented to the Committee for its review prior to the preparation of the Programme of Work and Budget 2024-25.</p> <p>– paragraph 20</p>	<p>This information will be presented to the Finance Committee at its March 2023 Session under item 7, <i>Medium Term Plan (Reviewed) 2022-25 and Programme of Work and Budget 2024-25</i>.</p>
HUMAN RESOURCES	
Report of the 191st Session of the Finance Committee – document CL 170/12	
<p>The Committee (on the <i>Human Resources Annual Report</i>) requested Management to include in the HR Annual Report to the Finance Committee updates on the ongoing discussions on possible revisions to the contractual modalities taking place under the coordination of the High-level Committee on Management (HLCM) of the UN System Chief Executives Board (CEB).</p> <p>– paragraph 20</p>	<p>Update on this matter will be included under item 10, <i>Human Resources Annual Report</i> presented to the Finance Committee at its March 2023 Session.</p>

Recommendation	Status
OVERSIGHT	
Report of the 194th Session of the Finance Committee – document CL 171/9	
<p>The Committee (on the <i>Update on the status of recommendations presented in the JIU Report, Review of Whistleblower Policies and Practices in United Nations System Organizations (JIU/REP/2018/4)</i> and <i>JIU Report, Review of the State of the Investigation Function: Progress made in the United Nations System Organizations in Strengthening the Investigation Function (JIU/REP/2020/1)</i>):</p> <ul style="list-style-type: none"> • supported the recommendation of the CCLM inviting the Council to request FAO Management to prioritize the development of procedures and to identify the appropriate legal instruments, as well as any amendments required to existing instruments, to implement the JIU recommendation; • recommended that when developing such procedures, FAO should take into account the intergovernmental nature of the Organization, its existing legal framework, governance structure and investigation capacity, and ensuring due process; • requested that a further update on progress be presented to the Spring 2023 Session of the Committee, and requested Management present preliminary procedures, together with relevant views of the CCLM as appropriate, to the Finance Committee for consideration at its autumn 2023 Session. <p>– paragraph 20</p>	<p>A further update on progress on this matter will be presented to the Finance Committee at its March 2023 Session under item 14, <i>Update on the status of recommendations presented in the JIU Report, Review of Whistleblower Policies and Practices in United Nations System Organizations (JIU/REP/2018/4)</i> and <i>JIU Report, Review of the State of the Investigation Function: Progress made in the United Nations System Organizations in Strengthening the Investigation Function (JIU/REP/2020/1)</i>.</p>