


November 2013

	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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COUNCIL

Hundred and Forty-eighth Session

Rome, 2-6 December 2013

Report of the 151st Session of the Finance Committee (11 - 15 November 2013)

Executive Summary

At its second regular session in 2013, the Committee examined the financial position of the Organization and other matters under its mandate. In this report of its 151st Session, the Committee:

- Makes specific recommendations to the Council: (i) urging Members to make timely and full payment of assessed contributions (para 8); (ii) on adjustments to the Programme of Work and Budget 2014-15 (para 18); (iii) on proposed amendments to the Staff Regulations (para 30); (iv) on appointment of external members of the Ethics Committee (para 41); and (v) on allowances and conditions associated with the Office of the Independent Chairperson of the Council (para 50).
- Informs Council of its decisions: (i) concurring with the suggested rates for use in determining discounts for Member Nations associated with the incentive scheme for prompt payment of contributions (para 10); (ii) approving the FAO Commissary 2012 Accounts (para 11); and (iii) authorising the forecasted budgetary chapter transfers arising from implementation of the 2012-13 Programme of Work (para 20).
- Brings to the attention of Council its guidance to the Secretariat on the Organization's financial position, budgetary matters, human resources, administrative and information systems framework and oversight matters.
- Highlights to Council initiatives to improve its own work.

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Suggested action by the Council

- The Council is requested to endorse the recommendations of the Committee on timely payment of assessed contributions, adjustments to the Programme of Work and Budget 2014-15, proposed amendments to the Staff Regulations, appointment of external members of the Ethics Committee, and on allowances and conditions associated with the Office of the Independent Chairperson of the Council.
- The Council is requested to take note of the decisions of the Committee on incentive scheme discount rates, the FAO Commissary 2012 Accounts, and forecasted budgetary transfers.
- The Council is requested to endorse the Committee's guidance provided to the Secretariat on all other matters within its mandate, as well as initiatives to improve its own methods of work.

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Introduction

1. The Committee submitted to the Council the following report of its Hundred and Fifty-first Session
2. In introducing the session, the Committee observed a minute of silence in solidarity with the victims of the typhoon Haiyan in the Philippines.
3. In addition to the Chairperson, Mr MOUNGUI MÉDI, the following representatives of Members were present:
 - Mr Matthew Worrell (Australia)
 - Mr Olyntho Vieira (Brazil)
 - Mr Georg Friedel Cramer (Germany)
 - Mr Abdoulaye Traore (Guinea)
 - Mr Hideya Yamada (Japan)
 - Ms Emma María José Rodríguez Sifuentes (Mexico)
 - Mr Mohamed Lemghari (Morocco)
 - Mr Khalid Mehboob (Pakistan)
 - Mr Vladimir V. Kuznetsov (Russian Federation)
 - Ms Abla Malik Osman Malik (Sudan)
 - Ms Natalie E. Brown (USA)
4. The Chairperson informed the Committee that:
 - Mr Márcio José Alonso Bezerra dos Santos (Brazil) had been designated to replace Mr Olyntho Vieira for part of this session
 - Mr Magdi Anwar (Egypt) did not attend this session for health reasons.
 - Mr Mohamed Lemghari (Morocco) had been designated to replace Mr Fouzi Lekjaa for this session.
 - Ms Mary Blanca Rios (USA) had been designated to replace Ms Natalie Brown for part of this session.
5. A summary of the qualifications of the substitute representatives can be downloaded from the Governing and Statutory Body Web site at: <http://www.fao.org/unfao/govbodies/gsbhome/finance-committee/substitute-representatives/en/>
6. In addition, silent observers from the following Member Nations attended the 151st Session of the Committee:
 - Canada
 - China
 - Dominican Republic
 - European Union
 - France
 - Iceland
 - Iran, Islamic Republic of
 - Madagascar
 - Netherlands
 - Oman
 - Philippines
 - Spain
 - United Kingdom
 - United Republic of Tanzania

Monitoring Financial Position

Financial Position of the Organization

7. The Committee reviewed the *Financial Position of the Organization* as at 30 June 2013 and cash flow forecast for 2013, including the liquidity of the Organization, the status of outstanding assessed contributions, short and long term investments, staff related liabilities, Technical Cooperation Programme (TCP) expenditure and outstanding balances, and the General Fund deficit. The Committee was also provided with an updated status of current assessments and arrears and liquidity situation of the Organization as at the end of October 2013.

8. **The Committee:**

- a) **welcomed** the improvement in the liquidity position of the Organization driven by the timing of payments by Member Nations. Mindful of cash shortages in recent years due to non-payment of contributions, the Committee **urged** all Member Nations to continue to make timely and full payment of assessed contributions to ensure that FAO continues to meet the operating cash requirements for the Programme of Work;
- b) **took note** of the increased level of the General Fund deficit of USD 716.6 million as at 30 June 2013 compared to USD 641.3 million as at 31 December 2011 and which was primarily due to the Organization's implementation of a change in accounting policy to fully recognize all actuarial losses related to staff related liabilities;
- c) **noted** that the lack of funding to stabilize or reduce liabilities had not yet had any negative consequences for the practical operation of FAO;
- d) **noted** however that the underfunding of staff related liabilities continued to be a major concern for the Organization and had the potential for negative impact in the long term and that this shared issue was being reviewed by the Organizations of the United Nations System;
- e) **noting** that the levels of the Working Capital Fund and the Special Reserve Account were both below their optimal level to guarantee the financial stability of the Organization and recalling the previous recommendations of the Finance Committee and the Conference to review this matter, **requested** the Secretariat to carry out a comprehensive review of the amounts required for these reserves and of the alternative sources of funding for these requirements; and
- f) **appreciated** the prudent resource management practices and investment policies being applied by the Organization and encouraged the Secretariat to continue them.

Incentive Scheme to encourage Prompt Payment of Contributions - Determination of Discount Rate

9. The Committee reviewed FC 151/3, *Incentive Scheme to encourage Prompt Payments of contributions – Determination of Discount Rate*.

10. **The Committee:**

- a) **noted** that 55 Member Nations qualified for a discount for prompt payment of contributions in 2013 and encouraged other Member Nations to take advantage of the Scheme;
- b) **concurred** with the rates of 0.03 per cent for USD and 0.01 percent for Euro assessments suggested by the Director-General for use in determining the amount of discount for each Member Nation that had paid its contributions in full before 31 March 2013 and noted that the discount earned would be credited against 2014 contributions; subject to what is established in the rules that the amount of these discounts should not be higher than the interest earned from Regular Programme funds during the year, and

- c) **was informed that the current processing costs could be higher than the estimated total discount and proposed to discuss the effectiveness of the scheme including its costs at its next regular session in 2014 following a review of this matter at an informal meeting of the Committee prior to that session.**

Audited Accounts - FAO Commissary 2012

11. The Committee reviewed document FC 151/4, *Audited Accounts – FAO Commissary 2012* and took note that the Commissary in 2012 had an exceptional year. In light of the External Auditor's unqualified opinion, the Finance Committee **approved** the Audited Accounts.
12. **In considering the document, the Committee:**
- a) **noted that the Commissary will implement an ERP system in 2013 which will provide IPSAS compliant accounts in 2014; and**
 - b) **noted the implementation of a fuel card system in 2013 and the possible loss in revenue which might arise as a result of this change.**

Funding of After Service Medical Coverage (ASMC) Liabilities

13. The Committee took note of the options presented by the Secretariat to address the funding gap of the ASMC liability presented in document FC 151/5, *Funding of After Service Medical Coverage (ASMC) Liabilities*.
14. **The Committee:**
- a) **encouraged the Secretariat to further review these options and any other options in the context of the considerations of this matter by the United Nations General Assembly;**
 - b) **emphasized the importance of adopting a common approach to this issue by the Organizations of the United Nations System and in this regard welcomed the active participation of FAO administration in the Working Group of the UN Finance and Budget Network;**
 - c) **further requested detailed information on all the proposed options and analysis of the possibility of combining them; and**
 - d) **commended the Secretariat on its continued efforts aimed at containing the costs of the current medical insurance plan.**

Budgetary Matters

Adjustments to the Programme of Work and Budget 2014-15¹

15. The Committee welcomed the *Adjustments to the Programme of Work and Budget (PWB) 2014-15*, noting that they reflected accurately and fully the decisions and requests of the 38th Session of the Conference.
16. The Committee expressed satisfaction that the required budgetary savings of USD 36.6 million had been found consistent with Conference's guidance for the need to fully implement the Programme of Work in the most cost effective manner, as follows:
- USD 27.7 m from staff costs;
 - USD 6.2 m from non-staff operating costs;
 - USD 2.7 m diagnosed in operating costs but still to be implemented.

¹ CL 148/3

17. **The Committee:**

- a) **supported the savings identified in staff costs mainly from non-technical offices at headquarters, including in CIO, OCC and OPC, as well as from the review of Director level positions;**
- b) **endorsed the proposed shifts of resources among budgetary chapters resulting from initial planning in gender and statistics;**
- c) **supported the outcome of the skills mix review of posts in the decentralized offices network;**
- d) **endorsed a contribution of USD 2 million from the FAO country office budget toward its cost-share of the United Nations Resident Coordinator system in 2014-15, and looked forward to timely information on the forthcoming discussion in the UNDG and a subsequent proposal to fully fund FAO's cost-share in the PWB 2016-17; and**
- e) **encouraged FAO to cooperate closely with other Rome-based agencies in the search of further savings from efficiencies.**

18. **The Committee:**

- a) **recommended the Council approve the revised budgeted post establishment;**
- b) **recommended the Council approve the revised distribution of the net appropriation by budgetary chapter as reflected in Table 4 of document CL 148/3; and**
- c) **noted that further budgetary transfers could arise as a result of work planning, as well as from using the most efficient and effective modalities of implementation during the biennium. In this context, the Committee recalled that within chapter transfers and transfers from one chapter to another required to implement the PWB during the biennium would be handled in accordance with Finance Regulation 4.5.**

Programme and Budgetary Transfers in the 2012-13 Biennium

19. The Committee reviewed the report on *Programme and Budgetary Transfers in the 2012-13 Biennium* as at end-August 2013.

20. **The Committee:**

- a) **took note of the forecasted under spending of USD 5 million against the 2012-13 biennial appropriation and that the final level, which will be used in 2014-15 to cover additional expenditures of a one-time nature associated with transformational change as authorized by Conference Resolution 7/2013, will be known after closure of the 2012-13 accounts and reported in May 2014;**
- b) **authorized the forecasted transfers in favour of Chapters 1, 8, 9 and 11, in addition to previously authorized Chapters 7 and 13, from the other budgetary Chapters in 1 through 12;**
- c) **recalled that in line with current practice any unspent balances in the Technical Cooperation Programme (Chapter 15), Capital Expenditure (Chapter 17) and Security Expenditure (Chapter 18) will be transferred to the forthcoming biennium;**
- d) **took note that all open IPA actions being implemented by the Secretariat would be completed by the end of 2013 and the planned budgetary allocation for the IPA in 2013 was forecasted to be fully spent for this purpose; and,**
- e) **looked forward to receiving the final 2012-13 budgetary performance report at its May 2014 session.**

Comprehensive Report on FAO's Support Cost Policy

21. The Committee examined the *Comprehensive Report on FAO's Support Cost Policy*. The Committee noted the principles on which the FAO support cost policy is grounded, and the history of its development and implementation since 2000 with the aim to fully recover the variable indirect costs related to the administrative and operations support to extra-budgetary projects.

22. **The Committee:**

- a) **appreciated the presentation made by the Secretariat that provided the latest information on developments concerning support cost arrangements in various UN organizations, and on the changes in the internal and external operating environment that have implications for FAO's support cost policy;**
- b) **welcomed the initiative to develop a comprehensive financial framework for cost recovery by FAO;**
- c) **agreed with the schedule of activities to develop the framework by the end of 2014, and looked forward to early and on-going consultations with Members of the Committee in this regard; and**
- d) **appreciated the flexible implementation of Improved Cost Recovery Uplift (ICRU) within the current policy and recalled the need for timely communication with resource partners on modalities of its implementation, taking into consideration the budget cycle of the resource partners.**

Annual Report on Support Costs Expenditure and Recoveries

23. The Committee reviewed the *Annual Report on Support Costs Expenditure and Recoveries* covering the period from 1 June 2012 to 31 May 2013.

24. **The Committee:**

- a) **noted that all Trust Fund projects opened during the period under review had been charged at rates which fell within the presently approved policy; and**
- b) **requested that future annual reports further break down the statistics on projects approved at their ceiling rates to show the type, number and volume of such projects approved at a non-standard PSC rate.**

Annual Report on the Special Fund for Emergency and Rehabilitation Activities

25. The Committee welcomed document FC 151/10, *Annual Report on the Special Fund for Emergency and Rehabilitation Activities*.

26. **The Committee:**

- a) **noted the performance of SFERA over the period 1 July 2012 to 30 June 2013, and appreciated the key role of the Fund in enabling FAO to respond rapidly in the critical early stages of an emergency, ensuring the protection and restoration of livelihoods and welcomed in particular the quick use of SFERA in the response to the impact of the Typhoon Haiyan in the Philippines; and**
- b) **acknowledged the key role SFERA would play in the successful delivery of the Strategic Framework, in particular the Strategic Objective 5 "Increase the resilience of livelihoods to threats and crises", most specifically in building and strengthening capacities of the most vulnerable household to withstand and adapt to shocks.**

Human Resources

Progress Report on Implementation of the Human Resources Strategic Framework and Action Plan 2012-13

27. The Committee took note of document FC 151/11, *Progress Report on Implementation of the Human Resources Strategic Framework and Action Plan 2012-13*.

28. **The Committee:**

- a) **took note of the progress with the human resources initiatives included in the Human Resources Strategic Framework and Action Plan 2012/13, and of the information provided about the initiatives, for which status reports and information were**

specifically requested at the 148th Session on the recruitment time frame; revised recruitment process; geographical distribution, gender equality, delegation of authority to decentralized offices, G to P ratio as well as the Junior Professional Programme;

- b) **appreciated** the information provided by the Secretariat on the full range of initiatives and encouraged the Office of Human Resources (OHR) to implement all initiatives;
- c) **requested** the Secretariat to provide an update on the revised Human Resources strategy and related action plan for 2014/15 for review at its next session; and
- d) **looked forward** to receiving a regional update on human resources.

Recommendations and Decisions of the International Civil Service Commission and UN Joint Staff Pension Board to the General Assembly (including Changes in the Salary Scales and Allowances)

29. The Committee took note of document FC 151/12, *Recommendations and Decisions of the International Civil Service Commission and the United Nations Joint Staff Pension Board to the General Assembly (including Changes in the Salary Scales and Allowances)*.

30. **The Committee:**

- a) **concurred** with the proposal to modify Staff Regulation 301.9.5 and submit it to the Council for approval in accordance with Rule XL.3 of the General Rules of the Organization. The Committee recommended the approval of the amendment to Staff Regulation 301.9.5, as follows: *“Staff members may not be retained in active service beyond the age of 65 years (62 years for staff members appointed prior to 1 January 2014), unless the Director-General, in the interest of the Organization, extends this age limit in exceptional cases. Normally, such extension will be up to a maximum period of one year at a time. Staff members whose participation in the United Nations Joint Staff Pension Fund commences or recommences before 1 January 1990 may elect to retire at the age of 60 years.”*
- b) **took note** of the financial implications in the amount of USD 6,650 for the Organization in 2014 of the decisions of the International Civil Service Commission; and
- c) **requested** that the Secretariat raise the matter of the high level of the margin between the United Nations and the comparator United States Federal Civil Service with the ICSC with a view to introducing mechanisms to ensure that the margin will remain within the desirable mid-range level of 115.

Administrative and Information Systems Framework

Progress Report on the Global Resource Management Programme

31. The Finance Committee reviewed document FC151/13, *Progress Report on the Global Resource Management Programme* and noted the information provided on the progress made by the Global Resource Management Programme during the period February to August 2013 and plans for the period from September to December 2013.

32. **Based on its review of the information presented, the Committee:**

- a) **welcomed** the successful completion of the deployment of the Global Resource Management System (GRMS) to FAO offices worldwide as planned;
- b) **appreciated** that the deployment of GRMS had been achieved within the budget approved for the programme and **requested** the Secretariat to notify the Committee of any additional future funding requirements identified in relation to the programme.

- c) **welcomed** the consolidation of the FAO Manual and other information into one repository and looked forward to the publication of the FAO Handbook before the end of 2013;
- d) **noted** the information provided on administrative areas where savings had already been enabled by GRMS and **requested** that the Secretariat provide information at a future session of the Committee on the additional benefits and savings achieved through the implementation of GRMS; and
- e) **requested** the GRMS Steering Group give due attention to the critical task of ensuring that GRMS is working effectively. Particular attention should be given to addressing implementation issues surrounding the financial reporting and travel modules and, more generally to the enhancement of project controls.

Oversight

Progress Report on Implementation of the External Auditors Recommendations

33. The Committee took note of document FC 151/14, *Progress Report on Implementation of the External Auditors Recommendations* which summarized the progress made by the Organization in implementing those recommendations of the External Auditor's 2008-2009 Long Form Report, Review and Assessment of SFERA and the Long Form Report 2010-2011 which had not yet been implemented and closed at the date of the previous progress report presented to the Finance Committee.

34. **The Committee:**

- a) **reviewed** and noted the status of implementation of the recommendations of the External Auditor;
- b) **welcomed** the progress made in closing recommendations of the External Auditor and **urged** the Secretariat to continue in its efforts to close the remaining outstanding recommendations; and
- c) **recommended** that the cost implications of their implementation be assessed and, where relevant, also be included in the commentary provided for individual recommendations.

Programme of Work of the External Auditor

35. The Committee reviewed document FC 151/15, *Programme of Work of the External Auditor*, noting the risk-based approach adopted for the audit of the financial statements and that audits were carried out in conformity with relevant International Standards on Auditing.

36. **The Committee:**

- a) **noted** the current status of the programme of work of the External Auditor for the biennium 2012-13;
- b) **appreciated** the comprehensiveness and quality of the audit work;
- c) **looked forward** to receiving the Long Form Report of the External Auditor for the biennium 2012-13 at its Autumn session in 2014;
- d) **encouraged** the Organization to address the system stabilization issues observed by the External Auditor during the post GRMS deployment period; and
- e) **noted** that the potential impact of the unfunded After Service Medical Liability on the opinion of the External Auditor on the financial statements would depend on the assessment at the financial statement reporting date of how such underfunding impacted the financial position and operations of the Organization.

Status of Actions on FAO Audit Committee Recommendations

37. The Committee considered document FC 151/16, *Status of Actions on FAO Audit Committee Recommendations*.

38. **The Committee:**

- a) **took note of the status of actions on recommendations of the FAO Audit Committee, and looked forward to a further update on the progress made when the Audit Committee's 2013 annual report would be presented at the Committee's next regular session in Spring 2014;**
- b) **encouraged harmonization of the format of future status reports with other status reports, such as the “Progress Report on Implementation of the External Auditor’s Recommendations” and the “Status of Implementation of JIU Recommendations”;**
- c) **welcomed the approval of the vendor sanctioning guidelines; and**
- d) **encouraged the Director-General’s initiative to strengthen the implementation of internal audit recommendations, including further emphasis on managerial responsibilities and accountability, and consideration of resource requirements.**

Progress Report on the Financial Disclosure Programme

39. The Committee considered the *Progress Report on the Financial Disclosure Programme* and noted with satisfaction that the programme was now operational and that of the 232 staff members who participated in the programme in 2013, none presented a conflict of interest. The Committee noted that it was foreseen that in future, approximately 600 staff members would be included in the programme, strengthening the oversight of FAO’s operations.

Ethics Committee - Appointment of External Members

40. The Committee considered document FC 115/19, *Ethics Committee – Appointment of External Members*. The Committee noted that the Ethics Committee included three external members whose nominations are approved by the Council, upon recommendation by the Finance Committee and the CCLM. The Committee further noted that the Director-General may renew the appointment of the individuals external to the Organization, subject to approval by the Council, upon recommendation by the Finance Committee and the CCLM. With a view to facilitating the work of the Ethics Committee during its trial period, the CCLM had recommended the renewal of the appointment of the three external members, until 31 December 2015, noting that an assessment of the workings of the Committee was due in 2015.

41. **The Committee:**

- a) **recommended the renewal of the appointment of Mr. Ngonlardje Kabra Mbaidjol (Chad), Ms Suomi Sakai (Japan) and Mr José Zalaquett (Chile) as external members of the Ethics Committee until 31 December 2015;**
- b) **underlined that in order to reduce costs and facilitate participation at meetings by external members there should be increased reliance on video-conference facilities; and**
- c) **looked forward to the assessment of the workings of the Ethics Committee due in 2015.**

Accountability and Internal Control Framework

42. The Committee considered the progress made on developing an *Accountability and Internal Control Framework*, as well as on implementing enterprise risk management.

43. **The Committee:**

- a) **agreed with the conceptual approach adopted by the Secretariat to integrate accountability and internal control with risk management;**
- b) **appreciated the measures being taken to strengthen accountability, internal control and risk management through improved business practices, including IPSAS, GRMS, the FAO handbook, performance management, rapid performance review, and corporate reporting;**

- c) **highlighted the importance of these measures to enable further delegation of authority to the decentralized offices within corporate standards, particularly in human resources and financial management; and**
- d) **requested a further progress report on accountability, risk management and internal control at its session in May 2014.**

Status of Implementation of JIU Recommendations

44. The Committee considered the report on *Status of Implementation of JIU recommendations* by the Organization and noted that, based on the latest information provided by the Secretariat, the number of accepted recommendations not yet fully implemented had decreased from 76 to 43.

45. **The Committee:**

- a) **appreciated the overall rate of acceptance and implementation of JIU recommendations by the Secretariat;**
- b) **noted that some of the JIU recommendations in their entirety appeared not to be of immediate relevance to the work of FAO;**
- c) **urged the Secretariat to work through the mechanisms of the UN Chief Executives Board for Coordination to address recommendations with system-wide implications; and**
- d) **requested an annual update of the status of implementation of JIU recommendations of relevance to FAO.**

Improved Methods of Work and Efficiency of the Finance Committee

The Multi-Year Programme of Work of the Finance Committee

46. **The Committee:**

- a) **welcomed the updated version of the Multi-Year Programme of Work (MYPOW); and**
- b) **looked forward to receiving a further update at its next regular session.**

Status of Outstanding Recommendations of the Finance Committee

47. The Committee took note of document FC 151/23, *Status of Outstanding Recommendations of the Finance Committee* and **looked forward** to receiving an updated version of the document at its next regular session on the status of implementation of its recommendations, including any recommendations made during its current session.

Working Methods of the Finance Committee

48. **The Committee:**

- a) **noted the importance of Members providing official correspondence through the elected Representative, the Permanent Representation or otherwise in accordance with national procedures, sufficient advance notice to the Director-General and the Chairperson of the Finance Committee when the Representative of a Member of the Committee is unable to attend a session and that substitute representatives are designated for a full session, yet recognised the importance of accommodating representatives in the instance of emergency or unforeseen circumstances; all of the above consistent with the Basic Texts; and**
- b) **requested the Secretariat to explore the possibility of publishing the document related to the audited accounts of the Commissary on the web-site and report back to the Committee on their findings at its next regular session.**

Other Matters

Allowances and Conditions associated with the Office of the Independent Chairperson of the Council

49. In keeping with the request made by the 38th Session of the FAO Conference (June 2013)², the Committee took note of document FC 151/25, *Allowances and Conditions associated with the Office of the Independent Chairperson of the Council*.

50. **The Committee:**

- a) **reviewed the proposed adjustments to the allowances and conditions associated with the office of the Independent Chairperson of the Council (ICC), taking into account the role of the ICC as set out in the Basic Texts of the Organization³.**
- b) **recommended that the annual allowance of the ICC be adjusted to USD 23,831 in line with the ICSC consolidation percentage of 0.13 per cent for 2012;**
- c) **recommended that the ICC be enrolled as a participant in the Basic Medical Insurance Plan (BMIP) and that the cost for such medical insurance coverage be borne by the Organization for a total amount of USD 3,336.48 per annum; and**
- d) **noted that the Independent Review of FAO Governance Reforms to be undertaken in 2014 would consider the role of the Independent Chairperson of the Council.**

Date and Place of the Hundred and Fifty-Second Session

51. The Committee was informed that the 152nd Session was scheduled to be held in Rome from 26 to 30 May 2014.

² C 2013/REP para 129 (operative para 2.4 of Conference Resolution 13/2013).

³ Section E of Volume II of the Basic Texts reproduces Conference Resolution 9/2009 *Implementation of the Immediate Plan of Action regarding the Independent Chairperson of Council*

Annex I

Documents for information

- Status of Current Assessments and Arrears (doc. FC 151/INF/2)
- Audited Accounts - FAO Credit Union 2012 (doc. FC 151/INF/3)
- European Commission for the Control of Foot-and-Mouth Disease - Budget for 2014-15 (doc. FC 151/INF/4)
- Animal Production and Health Commission for Asia and the Pacific (APHCA) - Statement of Accounts and Budget for 2013 (doc. FC 151/INF/5)
- Budgets of the Desert Locust Commissions for 2014-15 (doc. FC 151/INF/6)
- Reports of the Joint Inspection Unit
- Staff Recruitment in the United Nations system organizations: a comparative analysis and benchmarking framework (JIU/REP/2012/4) (doc. FC 151/INF/7)
- Financing for Humanitarian Operations in the United Nations system organizations (JIU/REP/2012/11) (doc. FC 151/INF/8)