

REPORT OF THE AD HOC COMMITTEE ON ADMINISTRATIVE AND BUDGETARY QUESTIONS

Introduction

1. The Ad Hoc Committee on Administrative and Budgetary Questions (A&B – see Appendix 1 for participants) met on 21 and 22 January 2021 to address its agenda, and elected Yvonne Bieri (FICSA Accountant) as Rapporteur.

Reporting on 73rd Council decisions

2. The Treasurer submitted a list of changes to the financial rules that the 74th Council would consider ([FICSA/C/74/A&B/CRP.2](#)) in order to complete the implementation of 73rd Council decisions 33–35.
3. As suggested at the 73rd Council, FICSA had established the Training Fund during the year that ended on 31 December 2020, defined its [terms of reference and guidelines](#) and set aside CHF 25,000 for it in the accounts. Due to the global pandemic, the Fund had not been used in 2020, so that year should not be a benchmark. A&B decided that the date for evaluation of the Fund should remain as the end of 2021, and that the 75th Council would review the Fund, which would help to determine its future direction. The training guide would be updated in the next few weeks to include online training, which FICSA would offer as soon as possible.
4. [FICSA/C/74/A&B/CRP.2](#) proposed new terms of reference for the level and use of the Reserve Fund; those necessitated amendments to Articles 2, 9, and 13 of the financial rules, as shown in Appendix 2.
5. A&B proposed renaming the Terminal Indemnity Fund as the Termination Indemnities and Installation Fund. It would reflect the costs that FICSA would incur when staff members had to relocate to or repatriate from Geneva. The Legal Defence Fund would remain unaltered at CHF 60,000, although some previous expenditures needed to be written off (Table 1).

Table 1. FICSA financial support for legal costs incurred by members

Member	Year	Funds advanced	Status and proposed write-off
UPU Staff Association	2015	CHF 15,000	CHF 15,000 was advanced from the Fund and not expected to be recovered. CHF 15,000 to be written off.
WIPO Staff Association	2016	CHF 20,000	CHF 20,000 was advanced from the Fund, and CHF 8,000 is expected to be recovered from WIPO Staff Association. CHF 12,000 to be written off.

WIPO Staff Association	2018	CHF 15,000	CHF 15,000 was advanced from the Fund, and the unspent balance of CHF 8,000 is expected to be refunded to FICSA, CHF 7,000 to be written off.
PAHO/WHO Staff Association	2018	USD 10,000	USD 10,000 was advanced from the Fund, and the status is still ongoing.

6. As of 31 December 2020, FICSA had a total of cash in hand and in banks in the amount of CHF 1,268,699, and would set aside CHF 914,941.50 in the new Reserve Fund, as illustrated below:

Cash in hand and in banks, 31 Dec 2020:	CHF 1,268,699
1. Termination Indemnity Fund	CHF 174,063
2. Legal Defence Fund	CHF 60,000
3. Staff Development Fund	CHF 6,026
4. Training Fund	CHF 25,000
5. Reserve Fund	CHF 914,941.50
Fund balance	CHF 88,668.50

7. In addition, the Treasurer preferred not to use all of the balance, as the budget for 2021 was already lower than that for 2020. With a level for the Reserve Fund established, funds in excess would be available to be used as agreed. The participants appreciated the transparency of FICSA's finances and budget.

8. Finally, a [discount analysis](#) had been conducted, leading to the conclusion that the utilization of the discount resulted in a decrease in membership dues collected by an average of CHF 25,000. The discount offered to members needed to be covered from the funds balance and included in the budget.

Recommendations

9. A&B recommended that the 74th Council should rename the Terminal Indemnity Fund as the Termination Indemnities and Installation Fund.

10. A&B recommended that the 74th Council should write off a total of CHF 34,000 spent on financial support for legal costs, as these funds would not be recoverable (see document [FICSA/C/74/A&B/3](#) for a detailed explanation).

11. Further to the 73rd FICSA Council's decision D/34, A&B recommended that the 74th Council should set up a new Reserve Fund separately, as per the [terms of reference](#) defined, and make the changes to the financial rules proposed in Appendix 2.

Reports for review and Information

Independent review ([FICSA/C/74/A&B/1](#))

12. The Treasurer presented the independent reviewer's unqualified audit for the accounts ended on 31 December 2019. The auditor examined the financial statements and established there was nothing outstanding. It was suggested that more narrative would be useful in future and add value, with details of long-term receivables, for example.

Treasurer's report 2020 ([FICSA/C/74/A&B/2](#))

13. The Treasurer presented the report with an overview of the budget for 2020 compared with actuals. Almost all dues had been collected and the underuse of the amount budgeted for Chapter One (FICSA representation) was due to the lack of travel caused by the global pandemic. Questions were raised about the underuse of the training budget and how it could be better utilized going forward. A change in the formatting was suggested to enhance the financial statements. A&B would establish a small group to review the presentation of FICSA financial statements.

Funds report ([FICSA/C/74/A&B/3](#))

14. During 2020, CHF 107,000 of the Terminal Indemnity Fund was used to settle outstanding obligations to the G.4 secretary (50%) who left the FICSA Secretariat in August 2020. Since the Fund had been overprovisioned, there was no need to replenish it from the fund balance.

15. The Legal Defence Fund would be left at CHF 60,000. It had not been used during 2020; and it was suggested that the use of this Fund should be better controlled in future.

16. The Staff Development Fund had been unused during 2020 and remained unaltered at CHF 6,026.

Contributions ([FICSA/C/74/A&B/5](#))

17. Most dues had been received by 31 December 2020, although three members paid in January 2021. UNRWA/ASA had experienced difficulties in making payments owing to currency restrictions in Lebanon. ITU had resigned from FICSA in June 2020, and owed CHF 8,590 as per Article 8 of the FICSA Statutes. FICSA would continue to follow up with ITU and any other members with outstanding dues.

Recommendation

18. A&B recommended that FICSA should suspend the membership of UNWG Rome and write off the outstanding CHF 2,300 of membership dues.

Draft programme and budget 2021 ([FICSA/C/74/A&B/4](#)) and proposed scale of contributions for 2021 ([FICSA/C/74/A&B/6](#))

19. The Chair explained that the budget of CHF 431,179 proposed for 2021 showed a reduction of 16% from 2020 owing to the impact of the pandemic and as a result of more efficient use of available resources. A&B emphasized that the budget for 2021 was exceptionally low due to Covid-19, and in 2022 an increase of 20-25% could be expected, as new norms are adopted (Appendix 3).

20. The budget for 2021 consisted of only three chapters, as the 73rd Council had decided to remove the former Chapter Three (FICSA Standing Committee Training and Workshops), in order to establish a dedicated FICSA Training Fund. Table 2 summarizes the amounts proposed.

Table 2. Summary of proposed FICSA budget for 2021

Chapter	Content	Amount (CHF)
1	FICSA representation	53,600
2	FICSA Council and ExCom	6,000
3	FICSA administration	371,579

	Total budget	431,179
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21. The budgeted amount for FICSA representation, CHF 53,600, represented a reduction of 35% from 2020, due to a reduction in planned travel as a result of the global pandemic. The amount budgeted for FICSA Council and ExCom, CHF 6,000, represented a huge reduction of 84% from 2020, due to the 74th Council being held virtually. That amount would change as physical meetings resumed. The budgeted amount for FICSA administration (formally FICSA standing committees), was CHF 371,579. That represented a reduction of 4% from 2020, mainly resulting from reduced staff costs for the FICSA Secretariat due to its restructuring.

22. Council needed to decide how to use the excess of funds balance of CHF 88,000 available from 2020. A&B proposed that, for 2021, CHF 25,000 be used to offset early payment discounts and CHF 50,000 be used to reduce membership dues. Should Council accept that proposal, the remainder of the funds balance (CHF 13,000) would be carried forward and any future savings would go to the funds balance.

23. FICSA's main source of revenue was membership dues; assuming that Council agreed to A&B's proposals, the amount estimated to be received in 2021 would be CHF 370,000. FICSA needed a balanced budget, which meant working towards membership dues covering the budget. The budget proposal for 2021 was artificially low and expected to stabilize at CHF 450,000-500,000.

24. Participants voiced concerns about the possibility that reduced membership dues for 2021 might necessitate a large increase in 2022. The Chair confirmed that indeed reductions going forward would depend on the financial position at year end. A&B noted that membership dues had been considerably reduced from past levels. The budget would be carefully monitored, and membership dues would not necessarily continue to decrease in future years. Preferably the budget should not vary hugely from one year to the next. The chart in Appendix 4 shows proposed membership dues for 2021, with and without using the excess funds balance, and a reasonable estimate for 2022.

Conclusion

25. The downward movement in dues would not be a trend and would always depend on activities year by year; 2022 might see an increase. The quality of the service provided by FICSA to members was extremely important.

Recommendations

26. A&B recommended that the 74th Council should approve the use of CHF 25,000 to cover the cost of discounts offered for early payment of dues, which would be reflected in the budget, and the use of a further CHF 50,000 from the fund balance against the budget proposed for 2021, which would result in membership dues being kept at a similar level to 2020.

27. A&B recommended that the 74th FICSA Council should approve the Programme Budget for 2021 and the Scale of Contributions for 2021.

Other business

28. A&B discussed the possibility of creating revenue streams and other sources of income by such means as the following.

- A concerted approach could be adopted to corporations and other entities (AMFIE, UNFCU) that may be interested in corporate sponsorship of FICSA, in return for having access to FICSA website and membership to promote their services.
- Events could be organized with a small percentage of the profit donated to FICSA.
- The FICSA magazine could be used to generate additional income

In future, in-kind contributions from members would play a large role in reducing FICSA's costs

Nomination of A&B officers

The following delegate was nominated as an officer:

- Nizar Zaher (OSCE) as Chair.

Appendix 1. Participants

Chair/Coordinator	Nizar Zaher (OSCE)
FICSA Treasurer	Kay Miller (WHO/EURO)
Rapporteur	Yvonne Bieri (FICSA Accountant)
FICSA President	Tanya Quinn-Maguire (UNAIDS)
FICSA General Secretary	Evelyn Kortum (WHO/HQ)
FICSA ExCom members	Veronique Allain (SCBD), Pilar Vidal (PAHO/WHO)
FICSA Information Officer	Irwan Mohd Razali (FICSA)
Staff association/union	
AP-in-FAO	Jakob Skoet
FAO/WFP-UGSS	Susan Murray
IAEA	Imed Zabaar, Nabil Sahab
ICAO	Sanya Dehinde, Marisa Collis
IMO	Juan Lyu
SCBD	Lisa Pedicelli
UNAIDS	Andrea Palazzi
UNESCO	Elia Matias, Lina Oweis
UNFCCC	Ambretta Perrino
UNGSC	Cosimo Melpignano
WHO/AFRO	Hamidou Bague
WHO/HQ	Catherine Kirorei Corsini
WHO/SEARO	Ritesh Singh
Members with associate status	
CERN	Joel Lahaye
CTBTO	Michelle Delinde
ITER	Sophie Miras
OMC/WTO	Muriel Salette Carroz

Appendix 2. Proposed amendments to the relevant financial rules

Original	Proposed amendment(s)
<p>Article 2</p> <p>Regular contributions from the Membership and associations/unions holding other types of status shall fall due on the first day of the financial year. One quarter of assessed contributions becomes payable on each of the following dates: 31 March, 30 June, 30 September and 31 December. Any assessed contributions received by 31 March will entail a 5 per cent rebate and any assessed contributions received by 30 June will entail a 2.5 per cent rebate. Rebates shall not be granted to Full and Associate Members and associations/unions holding other status when their contributions are assessed at CHF 2,000 or less.</p> <p>Article 9</p> <p>A special reserve fund shall be established to be called “Reserve Fund for Termination Indemnities for the Staff of the Federation's Secretariat”. The amount of such reserve fund shall be established by the Council annually which will also determine the type of investment. The decision to utilise this reserve for purposes other than termination rests exclusively with the FICSA Council.</p> <p>Article 10</p> <p>An emergency fund may be set up. It may be drawn upon by unanimous agreement of the Executive Committee, and the circumstances which required such action shall be communicated to the Council at its next regular session.</p> <p>Article 13</p> <p>Any surplus at the end of the year should be credited to a reserve fund, unless otherwise decided by the Council.</p>	<p>Article 2</p> <p>Regular contributions from the Membership and associations/unions holding other types of status shall fall due on the first day of the financial year. One quarter of assessed contributions becomes payable on each of the following dates: 31 March, 30 June, 30 September and 31 December. Any assessed contributions received by 31 March will entail a 5 per cent rebate and any assessed contributions received by 30 June will entail a 2.5 per cent rebate. The rebates will be covered from the fund balance for each respective year.</p> <p>Article 9</p> <p>A special fund shall be established to be called “Termination Indemnities and Installation Fund” for the Staff of the Federation's Secretariat”. The amount of this fund shall be adjusted by the Council annually in accordance with the recommendation of the Treasurer. Unless authorized by the FICSA Council, this fund shall not be utilized for other purposes than termination or installation for new recruited staff.</p> <p>Article 10</p> <p><i>Integrated into Article 13</i></p> <p>Article 13</p> <p>Any surplus at the end of the year should be credited to a special fund called “Reserve Fund”, unless the Reserve Fund is already at the maximum stipulated level, in which case surplus will be available for use as will be decided by the Council.</p> <p>The Reserve Fund shall be provisioned to cover 18 months of FICSA operations as indicated in its program budget, on a three years average, i.e. the average budget amount over the last three years of FICSA program budget plus an additional 50%, to ensure that FICSA can cover all its liabilities, including any known short and long-term liabilities that FICSA may incur, that is not stated in the</p>

	<p>annual program budget. The Executive Committee can utilize up to a maximum of 25% of the reserves for unforeseen emergencies not covered by any other article of the financial rules upon by unanimous agreement of the Executive Committee. The circumstances which required such action shall be communicated to the Council at its next regular session.</p>
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Appendix 3. FICSA budget 2021

Expenditures by Line

2020 Approved Budget	2021 estimates at 2020 prices	variance 2021 over 2020	variance 2021 over 2020 - %	Price Adjustment *	2021 estimates at 2021 prices
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Chapter One, FICSA

1 Representation

UN General Assembly Meetings & Presence in New York	15,000	10,000	(5,000)	-33.33%	0.0%	10,000
UNJSPB		6,000	6,000	0.00%	0.0%	6,000
HLCM	4,000	2,000	(2,000)	-50.00%	0.0%	2,000
HR Network	1,000	1,000	-	0.00%	0.0%	1,000
ICSC (Sessions, Working Groups & Committees)	52,000	30,000	(22,000)	-42.31%	0.0%	30,000
IASMN	600	600	-	0.00%	0.0%	600
External Relations, Contingency						
Travel	10,000	4,000	(6,000)	-60.00%	0.0%	4,000
Total, Chapter One	82,600	53,600	(29,000)	-35.11%		53,600

2 EXCOM

FICSA Council	31,000	4,000	(27,000)	-87.10%	0.0%	4,000
EXCOM and Regional Activities	2,000	2,000	-	0.00%	0.0%	2,000
FICSA Council overheads	4,000	-	(4,000)	-100.00%	0.0%	-
Total, Chapter Two	37,000	6,000	(31,000)	-83.78%		6,000

3 Administration

Staff costs	291,042	268,578	(22,464)	-7.72%	0.0%	268,578
Consultants/Experts/Additional Assistance post/pre Council	42,642	35,000	(7,642)	-17.92%	0.0%	35,000
External Audit	3,000	3,000	-	0.00%	0.0%	3,000
IT services, Website Support & Digitalization of Documents	10,000	25,000	15,000	150.00%	0.0%	25,000
Supplies & Materials	2,446	2,446	-	0.00%	0.0%	2,446
Geneva Office Cost	8,805	8,805	-	0.00%	0.0%	8,805
Bank Charges	1,750	1,750	-	0.00%	0.0%	1,750
Contingencies	2,000	2,000	-	0.00%	0.0%	2,000
Staff Training	1,000	-	(1,000)	-100.00%	0.0%	-
Rebates for Early Payment		25,000			0.0%	25,000
Total, Chapter Three	362,685	371,579	8,894	2.45%	-	371,579

Grand Total

485,285	431,179	(54,106)	-11.15%		431,179
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* Source: International Monetary Fund, Switzerland Country Report, Projected 2021, <https://www.imf.org/en/Countries/CHE>

Appendix 4. Scale of contributions for 2021

SCALE OF CONTRIBUTIONS FOR 2021							
Member / Associate	W'ed Staff	Units	2021 dues w/discount	2021 Full dues	2020 w/discount	2019 w/discount	Forecast for 2022
Bioversity	161.71	0.135	468	568	464	514	661
BIPM	0	0	-	-	124	206	-
CERN	2062.5	0.99	3,430	4,169	3,402	5,657	4,846
CTBTO	233.5	0.18	624	758	618	1,028	881
AP-in-FAO	1568.7	11	38,114	46,319	37,794	57,138	53,848
FAO/WFP-UGSS	616	4	13,860	16,843	13,743	22,855	19,581
ECB	3199	0.99	3,430	4,169	3,402	5,657	4,846
ESO	407.7	0.36	1,247	1,516	1,237	1,543	1,762
Global Fund	766	0.63	2,183	2,653	2,165	3,600	3,084
IAEA	2207.2	11	38,114	46,319	37,794	62,852	53,848
IARC	170.51	1.5	5,197	6,316	5,154	8,571	7,343
ICAO	572.92	5	17,324	21,054	17,179	28,569	24,476
ICCO	16	0.0144	50	61	49	75	70
ICO	16	0.0144	50	61	49	80	70
IDLO	334.8	0.27	936	1,137	928	206	1,322
IFAD	481.11	4	13,860	16,843	13,743	22,855	19,581
ILO/ITC	123.52	1	3,465	4,211	3,436	5,714	4,895
IMO	210.1	2	6,930	8,422	6,872	11,428	9,791
IOC	25	0.0225	78	95	77	118	110
IOM	275.5	0.9	3,118	3,790	3,092	5,657	4,406
IPU	33.5	0.335	1,161	1,411	1,168	1,886	1,640
ISSN/CIEPS	12	0.0108	37	45	37	46	53
ITER	791	0.63	2,183	2,653	2,165	2,571	3,084
ITU		0	-	-	17,179	28,569	-
OPCW	346	0.27	936	1,137	928	1,543	1,322
OSCE	210	2	6,930	8,422	6,872	11,428	9,791
PAHO/WHO	567.12	5	17,324	21,054	17,179	22,855	24,476
SCBD	55	0.6	2,079	2,526	2,062	2,286	2,937
UNAIDS	455.51	4	13,860	16,843	13,743	22,855	19,581
UNESCO	1299.09	5.5	19,057	23,159	18,897	31,426	26,924
UNFCCC	311	2	6,930	8,422	6,872	11,428	9,791
UNGSC	132.5	1	3,465	4,211	3,436	5,714	4,895
UNIDO	427.8	0.6	2,079	2,526	1,031		2,937
UNRWA/ASA	29.94	0.2994	1,037	1,261	1,029	1,890	1,466
UNWTO	62.5	0.6	2,079	2,526	2,062	3,428	2,937
UPU	137.9	1	3,465	4,211	3,436	5,714	4,895
WCO	75.5	0.09	312	379	309	309	441
WHO/AFRO	375.83	3	10,395	12,632	10,308	17,141	14,686
WHO/EMRO	178.13	1.5	5,197	6,316	5,154	8,571	7,343
WHO/EURO	359.66	3	10,395	12,632	10,308	17,141	14,686
WHO/GSC	15.44	0.1544	535	650	664	928	756
WHO/HQ	1352.18	11	38,114	46,319	37,794	62,852	53,848
WHO/SEARO	125.86	1	3,465	4,211	3,436	5,714	4,895
WHO/WPRO	169.84	1.5	5,197	6,316	5,154	8,571	7,343
WIPO	905.15	9	31,184	37,897	30,923	22,740	44,057
WMO	278.4	2	6,930	8,422	6,872	11,428	9,791
WTO/OMC	541	0.45	1,559	1,895	1,546	2,571	2,203
Dues from Members			348,379	423,379	361,885	555,924	492,200
Dues from Consultative & Observer			7,800	7,800	8,400	7,800	7,800
Discount from reserves			75,000	-	115,000	82,568	-
Total Budget			431,179	431,179	485,285	646,292	500,000

Calculation of the contribution for 2021

CALCULATION OF THE CONTRIBUTIONS FOR 2021

	CHF
Total budget	431,179
Contributions by Consultative Members: 13 x CHF 600 ¹	7,800
Amount to be covered by funds from Reserves ²	75,000
Special Request(s) for Reduced Fees	
Total Amount to be covered by funds from Reserves²	75,000
Total amount to be covered by Full and Associate Members	348,379
Total number of units	100.5459
Value of one unit	3,464.88

CHF

Band	Weighted number of staff	Units	Member	Associate
1	1100 plus	11	38,114	3,430
2	1000 - 1099.9	10	34,649	3,118
3	900 - 999.9	9	31,184	2,807
3	800 - 899.9	8	27,719	2,495
4	700 - 799.9	7	24,254	2,183
5	600 - 699.9	6	20,789	1,871
6	500 - 599.9	5	17,324	1,559
7	400 - 499.9	4	13,860	1,247
8	300 - 399.9	3	10,395	936
9	200 - 299.9	2	6,930	624
10	150 - 199.9	1.5	5,197	468
11	100 - 149.9	1	3,465	312
12	60 - 99.9	0.6	2,079	187
13	40 - 59.9	0.4	1,386	125
14	<40	WN / 100		

¹Article 39bis states 'Any association/union holding Consultative Status and with at least seventy-five percent of its Membership comprising retirees of the United Nations common system shall be exonerated from paying fees to FICSA'

² Exceptionally for 2021 an amount of CHF 75,000 has been drawn from Reserve funds.

Distribution of staff for the purposes of 2021 contributions

DISTRIBUTION OF STAFF FOR THE PURPOSES OF THE 2021 CONTRIBUTIONS									
Factor	TOTAL	Prof	Prof	GS	GS	NPO/GS	STAFF	UNITS	Change
	STAFF	HQ	Field	HQ	Other	Low pay	WEIGHTED		from 2020
		1	0.9	0.5	0.5	0.01			
Biodiversity	210	87	71	21		31	161.71	0.135	
BIPM	0	0		0			0	0	
CERN	2660	1465		1195			2062.5	0.99	none
CTBTO	280	187		93			233.5	0.18	none
AP-in-FAO	1624	1071	553				1568.7	11	none
FAO/WFP-UGSS	1232			1232			616	4	none
ECB	3432	2966		466			3199	0.99	none
ESO	459	306	63	90			407.7	0.36	none
Global Fund	815	717		98			766	0.63	none
IAEA	2780	1596	48	1101	35	0	2207.2	11	none
IARC	236	106		129		1	170.51	1.5	none
ICAO	771	264	141	270	94	2	572.92	5	none
ICCO	19	13		6			16	0.0144	none
ICO	19	13		6			16	0.0144	none
IDLO	427	89	192	21	125		334.8	0.27	none
IFAD	674	273	106	192	32	71	481.11	4	none
ILO/ITC	178	71		105		2	123.52	1	none
IMO	265	152	4	108	1	0	210.1	2	none
IOC	32	18		14			25	0.0225	none
IOM	314	237	0	77		0	275.5	0.9	none
IPU	42	25		17			33.5	0.335	0.34
ISSN/CIEPS	12	12					12	0.0108	
ITER	929	653		276			791	0.63	none
OPCW	430	262		168			346	0.27	none
OSCE	296	124		172			210	2	none
PAHO/WHO	773	278	180	143	110	62	567.12	5	none
SCBD	69	41		28			55	0.6	none
UNAIDS	715	152	191	62	199	111	455.51	4	none
UNESCO ²	2246	687	401	489		669	1299.09	5.5	none
UNFCCC	385	237		148			311	2	none
UNGSC	265			265			132.5	1	none
UNIDO ³	616	222	22	255	117	0	427.8	0.6	none
UNRWA/ASA	2994					2994	29.94	0.2994	none
UNWTO	82	43		39		0	62.5	0.6	none
UPU	182	89	6	87			137.9	1	none
WCO	97	54		43			75.5	0.09	none
WHO/AFRO	2072		399			1673	375.83	3	none
WHO/EMRO	814		191			623	178.13	1.5	none
WHO/EURO	528	256		206		66	359.66	3	none
WHO/GSC	209		15			194	15.44	0.1544	0.1934
WHO/HQ	1638	1084		536		18	1352.18	11	none
WHO/SEARO	571		135			436	125.86	1	none
WHO/WPRO	608		184			424	169.84	1.5	none
WIPO	1163	641	14	500	3	5	905.15	9	none
WMO	336	204	21	97	14	0	278.4	2	none
WTO/OMC	666	416		250			541	0.45	none
Totals	35165	15111	2937	9005	730	7382	22695.62	100.5459	

¹ Suspended - dues unpaid for three years

² Weighted Number of Staff for Dues and Voting Programme is Halved due to presence of a second staff union.

³ Units times 0.2 (20%) due to special status year two.

Numbers used are the same as last year due to no response for information

Appendix 5. Detailed information on recommendations

Recommendation for agenda item 4. Treasurer's Report	The committee recommended that a small group should be set up to review the presentation of the financial statements.
Summary of issue	To update the accounting system with a new bookkeeping online package
Responsible person(s)	Nabil Sahab
Next step(s)/ specific action(s)	Set up a small group including Kay Miller and Yvonne Bieri and Irwan Mohd Razali
Deadline	31/12/2021
Resources required (indicate estimated cost if applicable)	<input checked="" type="checkbox"/> Specialist/Consultant <input checked="" type="checkbox"/> FICSA Secretariat including Accountant <input checked="" type="checkbox"/> FICSA ExCom (Compensation, Field, Treasurer, Other) <input checked="" type="checkbox"/> Volunteer/Intern <input checked="" type="checkbox"/> Other (Members with Expertise in this matter)
Deliverable	<input checked="" type="checkbox"/> Recommendation to 75 th Council

Recommendation for agenda item 3. 73rd Council Decision	Council is invited to approve the following recommendations:
	<p>It was recommended that the Council agree that the Terminal Indemnity Fund should be re-named the Termination Indemnities and Installation Fund</p> <p>The Chair recommended that the 74th Council should write off a total of CHF 34,000 as these funds would not be recoverable (see document FICSA/C/74/A&B/3 for a detailed explanation).</p> <p>Further to 73rd FICSA Council's decision D/34, it was recommended that Council should agree to a new Reserve Fund to be setup separately, as per the Terms of Reference defined, through changes to the financial rules proposed in Appendix III.</p> <p>It was recommended that Council approve that CHF 25,000 would be used to cover the cost of discounts offered for early payment of dues, and that this be reflected in the budget. A further CHF 50,000 from the fund balance will be used against the budget proposed for 2021, which would result in the membership dues being kept at a similar level as 2020.</p>

	<p>There was a recommendation to suspend the membership of UNWG Rome and to write off the outstanding CHF 2,300 of membership dues.</p>
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The committee recommended that the 74th FICSA Council approve the Programme Budget for 2021 and the Scale of Contributions for 2021.