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United Nations  
Educational, Scientific  
and Cultural Organization

**214 EX/31**

**Executive Board**

**Two hundred and fourteenth session**

PARIS, 12 April 2022  
Original: English

**DRAFT DECISIONS RECOMMENDED BY THE  
FINANCE AND ADMINISTRATIVE COMMISSION (FA)**



Job: 202201159

1. The Finance and Administrative Commission (FA) held four (4) meetings: two (2) meetings on Wednesday 6 April (a.m. and p.m.), and two (2) meetings on Thursday 7 April (a.m. and p.m.), under the Chairpersonship of Mr Vishal V. Sharma (India), in order to consider the following items referred to it by the Executive Board at its plenary meeting held on 4 April 2022. In accordance with Rule 16.2 of the Rules of Procedure of the Executive Board, the Commission elected Dr Nathalie Rossette-Cazel (Cook Islands), as temporary Chairperson.

**Item Title and documents**

**Item 4 Execution of the programme adopted by the General Conference**

**4.II Financial management report**

4.II.A Financial Management Report for 2020-2021 (214 EX/4.II.A and Corr.; 214 EX/4.II.A.INF; 214 EX/4.II.A.INF.2 ; 214 EX/PG/1.INF.3)

4.II.B Proposal for transfers exceeding 5% under the 41 C/5 (214 EX/4.II.B)

**Item 5 Follow-up to decisions and resolutions adopted by the Executive Board and the General Conference at their previous session**

**5.II Management issues**

5.II.B Resource mobilization strategy (214 EX/5.II.B; 214 EX/5.II.B INF and Add.)

5.II.D Publication and distribution plan for the biennium (214 EX/5.II.D)

**5.III Human resources issues**

5.III.A Preliminary proposals for a new Human Resources Management Strategy (214 EX/5.III.A and Addenda)

5.III.B Annual report (2021) by the International Civil Service Commission (ICSC): Report by the Director-General (214 EX/5.III.B)

5.III.C Report on the geographical distribution of the staff of the Secretariat (214 EX/5.III.C and Addenda)

**INSTITUTES AND CENTRES**

**Category 2 institutes and centres**

**Item 11 Reviews and renewals**

11.I South Asian Centre for Teacher Development (SACTD) in Sri Lanka (214 EX/11.I)

11.II International Centre for Higher Education Innovation (ICHEI) in China (214 EX/11.II)

11.III International Centre for Advanced Training and Research in Physics (CIFRA) in Romania (214 EX/11.III)

11.IV International Centre for Water Security and Sustainable Management (i-WSSM) in the Republic of Korea (214 EX/11.IV)

11.V International Centre on Global-scale Geochemistry in China (214 EX/11.V)

11.VI International Research Centre on Karst (IRCK) in China (214 EX/11.VI)

11.VII Regional World Heritage Institute in Zacatecas (IRPMZ) in Mexico (214 EX/11.VII)

- 11.VIII Regional Centre for the Living Arts in Africa (CERAV) in Burkina Faso (214 EX/11.VIII)
- 11.IX Regional Centre for Book Development in Latin America and the Caribbean (CERLALC) in Colombia (214 EX/11.IX)
- 11.X Regional Centre for the Safeguarding of Intangible Cultural Heritage in Africa (CRESPIAF) in Algeria (214 EX/11.X)

#### **Administrative and Financial Questions**

- Item 14** Financial Regulations of Special Accounts (214 EX/14)
- Item 16** Long-term funding plan for the After-service health insurance (ASHI) (214 EX/16 and Add.)
- Item 17** Special Account for Capital and Strategic Investment (214 EX/17; 214 EX/17.INF; 214 EX/17.INF.2)
- Item 18** Revision of the Financial Regulations: Concept paper (214 EX/18)

**Item 4 Execution of the programme adopted by the General Conference****4.II Financial management report****4.II.A Financial Management Report for 2020-2021** (214 EX/4.II.A and Corr.; 214 EX/4.II.A.INF; 214 EX/4.II.A.INF.2 ; 214 EX/PG/1.INF.3)

2. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Having examined documents 214 EX/4.II.A, 214 EX/4.II.INF and 214 EX/4.II.INF.2,
2. Takes note of the contents of the financial management report for 2020-2021 (214 EX/4.II.A) and the utilization of funds under the 40 C/5 integrated budget framework for 2020-2021 as at 31 December 2021;
3. Requests that the Director-General track the budget spent on priority groups, namely SIDS and youth, for the current and following C/5 documents;
4. Notes that the Director-General has increased the appropriations to the regular budget by a total amount of \$3,694,540 for the period 1 July to 31 December 2021 as a consequence of the receipt of donations and special contributions, as detailed in document 214 EX/4.II.INF;
5. Expresses its appreciation to the donors listed in document 214 EX/4.II.INF;
6. Requests that all donations and corresponding expenditures, including those coming from private individuals, be included in the reports to the Board, taking into account the debate that took place at the 214th session;
7. Recommends the approval by the General Conference at its 42<sup>nd</sup> session of the transfer of the residual balances under the regular budget (\$44,000) and under the 38 C/5 unspent funds (\$58,000) to the Special Account for Capital and Strategic Investments (CSI).

**4.II.B Proposal for transfers exceeding 5% under the 41 C/5** (214 EX/4.II.B)

3. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Having examined document 214 EX/4.II.B,
2. Takes note of the additional funding needs for the UNESCO Liaison Office in New York and the Internal Oversight Service (IOS), together with the saving expected under the appropriation line for participation in the joint machinery of the United Nations system;
3. Approves the budget transfers for IOS and for the reinforcement of the New York Liaison Office;
4. Requests the Director-General to provide a report at its 215th session on the functions and the profiles needed for the Liaison Offices in the context of the field reform in order to enable the Executive Board to take informed decisions;

5. Also takes note of the revised Appropriation Table set out in Annex to document 214 EX/4.II.B.

**Item 5 Follow-up to decisions and resolutions adopted by the Executive Board and the General Conference at their previous sessions**

**5.II Management issues**

**5.II.B Resource mobilization strategy (214 EX/5.II.B; 214 EX/5.II.B INF and Add.)**

4. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling 210 EX/Decision 5.III.A,
2. Having examined documents 214 EX/5.II.B, 214 EX/5.II.B.INF and Add.,
3. Welcomes the updated resource mobilization strategy for 2022-2023, while requesting more and comprehensive information including a risk analysis on both the proposed individual “giving campaign” as well as on proposals for “licensing and branding” and requesting consultations with Member States and National Commissions thereupon, in order to ensure the minimization of reputational risks, and a report on this consultation to the 216th session of the Executive Board;
4. Takes note of the efforts being made to strengthen, scale up and pool the engagement with multilateral partner funding sources and to enhance private sector resource mobilization;
5. Welcomes the inclusion in the resource mobilization strategy for 2022-2023 of a dedicated section on the mobilization of resources for the Organization’s two global priorities Africa and gender equality while requesting to take appropriate action for priority groups SIDS and youth;
6. Requests the Director-General to present an updated resource mobilization strategy for 2024-2025 to it at its 219th session.

**5.II.D Publication and distribution plan for the biennium (214 EX/5.II.D)**

5. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Having examined document 214 EX/5.II.D,
2. Takes note of its content and invites the Director-General to include as an annex in her next report information about the quality and impact of UNESCO publications.

### **5.III Human resources issues**

#### **5.III.A Preliminary proposals for a new Human Resources Management Strategy (214 EX/5.III.A and Addenda)**

6. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Having examined document 214 EX/5.III.A,
2. Takes note of the work accomplished to date in the elaboration of a new UNESCO human resources management strategy for 2023-2027
3. Requests an IOS evaluation on the current human resources strategy to feed into the development of the new strategy for 2023-2027, and report of the evaluation to be submitted to the Board at its 216th session.
4. Invites the Director-General to pursue this work with a view to submitting a draft strategy to it at its 215th session, taking into consideration global priorities and priority groups, and the necessary coherence with practices within the United Nations system, so as to improve significantly inter alia the geographical representation through full implementation of the 41 C/Resolution 64 recommendation of the Executive Board on geographic distribution while taking into account the debate of the 214th session;
5. Requests the Director-General to provide to the 215th session information on judgements and costs incurred by UNESCO in ILOAT since March 2019 as was provided in document 206 EX/5.III.INF.

#### **5.III.B Annual report (2021) by the International Civil Service Commission (ICSC): Report by the Director-General (214 EX/5.III.B)**

7. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling 114 EX/Decision 8.5, 22 C/Resolution 37, 211 EX/Decision 5.III.A and 41 C/Resolution 60,
2. Having examined document 214 EX/5.III.B,
3. Takes note of the content thereof;
4. Invites the Director-General to continue to ensure UNESCO's participation in the work of the International Civil Service Commission (ICSC) and to take into account its recommendations and the decisions of the General Assembly thereon.

#### **5.III.C Report on the geographical distribution of the staff of the Secretariat (214 EX/5.III.C and Addenda)**

8. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling 41 C/Resolution 64,
2. Having examined document 214 EX/5.III.C,
3. Takes note of the information provided by the Director-General on the option including international Project Appointments (PAs) for multi-year projects of more than four years, established posts financed by the Special Account for Management Costs and established posts financed by revenue-generating funds;
4. Also takes note of the comparative information on the methodology used by agencies of the United Nations system for the calculation of geographical quotas;
5. Requests the Director-General to continue to effectively implement recommendations of the Executive Board on geographic distribution endorsed by the 41st session of the General Conference;
6. Invites the Director-General to provide information about the nature and length of posts funded by voluntary contributions and not subject to geographical distribution in the United Nations system;
7. Requests the Director-General to submit to it at its 215th session a report on the situation concerning the geographical distribution of staff.

## **INSTITUTES AND CENTRES**

### **Category 2 institutes and centres**

#### **Item 11     Reviews and renewals**

##### **11.I     South Asian Centre for Teacher Development (SACTD) in Sri Lanka (214 EX/11.I)**

9. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling 36 C/Resolution 15, 40 C/Resolution 99, 209 EX/Decision 14.I and 211 EX/Decision 17.I,
2. Taking into account document 40 C/79, its Annex and the attachments thereto,
3. Having examined document 214 EX/11.I,
4. Takes note of the recommendation of the Director-General to exceptionally extend for an additional year, until 9 June 2023, the agreement between UNESCO and the Government of Sri Lanka on the designation of the South Asian Centre for Teacher Development (SACTD) as a centre under the auspices of UNESCO (category 2);
5. Approves the extension, until 9 June 2023, of the agreement between UNESCO and the Government of Sri Lanka on the designation of the South Asian Centre for Teacher Development (SACTD) as a centre under the auspices of UNESCO (category 2);
6. Strongly urges both the Government of Sri Lanka and the South Asian Centre for Teacher Development (SACTD) to operationalize the Centre in conformity with the Strategy for

category 2 institutes and centres under the auspices of UNESCO, as endorsed by 40 C/Resolution 99;

7. Requests the Director-General to present to it at its 216th session the results of a new evaluation and her recommendations on the renewal of the designation of the South Asian Centre for Teacher Development (SACTD) as a centre under the auspices of UNESCO (category 2).

#### **11.II International Centre for Higher Education Innovation (ICHEI) in China (214 EX/11.II)**

10. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling 34 C/Resolution 16,
2. Having examined document 214 EX/11,
3. Underlines the importance of examining the results of the evaluation and the recommendations of the Director-General on the renewal of the designation of the International Centre for Higher Education Innovation (ICHEI) in Shenzhen, China, as a centre under the auspices of UNESCO (category 2) in a timely manner and in compliance with the Strategy for category 2 institutes and centres under the auspices of UNESCO (40 C/Resolution 99);
4. Approves the extension of the current agreement concerning the International Centre for Higher Education Innovation (ICHEI) in Shenzhen, China, until 3 May 2023, to allow sufficient time for the completion of the renewal process;
5. Invites the Director-General to submit to it at its 216th session the results of the evaluation and her recommendations on the renewal of the designation of the International Centre for Higher Education Innovation (ICHEI) in Shenzhen, China, as a centre under the auspices of UNESCO (category 2).

#### **11.III International Centre for Advanced Training and Research in Physics (CIFRA) in Romania (214 EX/11.III)**

11. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling 40 C/Resolution 99 and 212 EX/Decision 18.VIII,
2. Having examined document 214 EX/11.III,
3. Notes that the International Centre for Advanced Training and Research in Physics (CIFRA) in Bucharest, Romania, has performed satisfactorily as a centre under the auspices of UNESCO (category 2);
4. Invites the Government of Romania and the International Centre for Advanced Training and Research in Physics (CIFRA) to implement the recommendations made in the renewal evaluation;



5. Decides to renew the designation of the International Centre for Advanced Training and Research in Physics (CIFRA) as a centre under the auspices of UNESCO (category 2);
6. Authorizes the Director-General to sign the corresponding agreement with the Government of Romania, and the memorandum of understanding with the International Centre for Advanced Training and Research in Physics (CIFRA) for an eight-year period.

**11.IV International Centre for Water Security and Sustainable Management (i-WSSM) in the Republic of Korea (214 EX/11.IV)**

12. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling 37 C/Resolution 29,
2. Having examined document 214 EX/11.IV,
3. Notes that the International Centre for Water Security and Sustainable Management (i-WSSM) in Daejeon, Republic of Korea, has performed satisfactorily as a centre under the auspices of UNESCO (category 2);
4. Takes note of the Director-General's recommendation to renew the designation of the International Centre for Water Security and Sustainable Management (i-WSSM) as a centre under the auspices of UNESCO (category 2);
5. Decides to renew the designation of the International Centre for Water Security and Sustainable Management (i-WSSM) as a centre under the auspices of UNESCO (category 2);
6. Authorizes the Director-General to sign the corresponding agreement and memorandum of understanding.

**11.V International Centre on Global-scale Geochemistry in China (214 EX/11.V)**

13. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling 37 C/Resolution 33,
2. Having examined document 214 EX/11.V,
3. Underlines the importance of examining in a timely manner and in compliance with the 2019 Strategy for category 2 institutes and centres under the auspices of UNESCO (40 C/Resolution 99), the results of the evaluation and the recommendations of the Director-General on the renewal of the designation of the International Centre on Global-Scale Geochemistry (ICGG) in Langfang, China, as a centre under the auspices of UNESCO (category 2);
4. Approves the extension until 30 June 2023 of the current agreement concerning the International Centre on Global-Scale Geochemistry (ICGG) in Langfang, China, to allow sufficient time for the completion of the renewal process;

5. Invites the Director-General to submit to it at its 216th session the results of the evaluation and her recommendations on the renewal of the designation of the International Centre on Global-Scale Geochemistry (ICGG) in Langfang, China, as a centre under the auspices of UNESCO (category 2).

#### **11.VI International Research Centre on Karst (IRCK) in China (214 EX/11.VI)**

14. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling 34 C/Resolution 32,
2. Having examined document 214 EX/11.VI,
3. Underlines the importance of examining the results of the evaluation and the recommendations of the Director-General on the renewal of the designation of the International Research Centre on Karst in Guilin, China, as a centre under the auspices of UNESCO (category 2) in a timely manner and in compliance with the Strategy for category 2 institutes and centres under the auspices of UNESCO (40 C/Resolution 99);
4. Approves the extension of the current agreement concerning the International Research Centre on Karst, in Guilin, China, until 30 June 2023, to allow sufficient time for the completion of the renewal process;
5. Invites the Director-General to submit to it at its 216th session the results of the evaluation and her recommendations on the renewal of the designation of the International Research Centre on Karst in Guilin, China, as a centre under the auspices of UNESCO (category 2).

#### **11.VII Regional World Heritage Institute in Zacatecas (IRPMZ) in Mexico (214 EX/11.VII)**

15. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling 35 C/Resolution 59, 182 EX/Decision 20.VIII and 211 EX/Decision 17.VII,
2. Having examined document 214 EX/11.VII,
3. Takes note of the need to allocate more time to finalize negotiations between the Government of Mexico, the Regional World Heritage Institute in Zacatecas (IRPMZ) and UNESCO for the renewal of the designation of the Regional World Heritage Institute in Zacatecas (IRPMZ), Mexico, as an institute under the auspices of UNESCO (category 2);
4. Invites the Director-General to submit to it at its 215th session the results of the evaluation and her recommendations on the renewal of the designation of the Regional World Heritage Institute in Zacatecas (IRPMZ), Mexico, as an institute under the auspices of UNESCO (category 2).

**11.VIII Regional Centre for the Living Arts in Africa (CERAV) in Burkina Faso**  
(214 EX/11.VIII)

16. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling 35 C/Resolution 60 and 40 C/Resolution 99,
2. Having examined document 214 EX/11.VIII,
3. Notes that the Regional Centre for the Living Arts in Africa (CERAV/Afrique), in Bobo-Dioulasso, Burkina Faso, has performed satisfactorily as a centre under the auspices of UNESCO (category 2);
4. Invites the Government of Burkina Faso and the Regional Centre for the Living Arts in Africa (CERAV/Afrique) to implement the recommendations made in the renewal evaluation;
5. Decides to renew the designation of the Regional Centre for the Living Arts in Africa (CERAV/Afrique) as an institute under the auspices of UNESCO (category 2);
6. Authorizes the Director-General to sign the corresponding agreement.

**11.IX Regional Centre for Book Development in Latin America and the Caribbean (CERLALC) in Colombia** (214 EX/11.IX)

17. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling 182 EX/Decision 62, 37 C/Resolution 93, 207 EX/Decision 16.VI, 40 C/Resolution 99, 209 EX/Decision 14.VII, 211 EX/Decision 17.VI and 212 EX/Decision 18.XI,
2. Having examined document 214 EX/11.IX,
3. Notes that the Regional Centre for Book Development in Latin America and the Caribbean (CERLALC) in Bogota, Colombia, has performed satisfactorily as a centre under the auspices of UNESCO (category 2);
4. Takes note of the Director-General's recommendation to renew the designation of the Regional Centre for Book Development in Latin America and the Caribbean (CERLALC) as a centre under the auspices of UNESCO (category 2);
5. Also takes notes of the deviations between the draft agreement between UNESCO and the Government of Colombia concerning the Regional Centre for Book Development in Latin America and the Caribbean (CERLALC) and the model agreement for institutes and centres under the auspices of UNESCO (category 2) in attachment to the Annex to document 37 C/18 Part I;
6. Decides to renew the designation of the Regional Centre for Book Development in Latin America and the Caribbean (CERLALC) as a centre under the auspices of UNESCO (category 2);

7. Authorizes the Director-General to sign the corresponding agreement.

**11.X Regional Centre for the Safeguarding of Intangible Cultural Heritage in Africa(CRESPIAF) in Algeria (214 EX/11.X)**

18. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling 37 C/Resolution 48 and 212 EX/Decision18.XII,
2. Having examined document 214 EX/11.X,
3. Underlines the importance of examining the results of the evaluation and the recommendations of the Director-General on the renewal of the designation of the Regional Centre for the Safeguarding of Intangible Cultural Heritage in Africa (CRESPIAf), in Algiers, Algeria, as a centre under the auspices of UNESCO (category 2) in a timely manner and in compliance with the Strategy for category 2 institutes and centres under the auspices of UNESCO (40 C/Resolution 99);
4. Approves the extension of the current agreement concerning the Regional Centre for the Safeguarding of Intangible Cultural Heritage in Africa (CRESPIAf) until 31 December 2023, to allow sufficient time for completion of the renewal process;
5. Invites the Director-General to submit to it at its 217th session the results of the evaluation and her recommendations on the renewal of the designation of the Regional Centre for the Safeguarding of Intangible Cultural Heritage in Africa (CRESPIAf) as a centre under the auspices of UNESCO (category 2).

## ADMINISTRATIVE AND FINANCIAL QUESTIONS

### Item 14 Financial Regulations of Special Accounts (214 EX/14)

19. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Recalling Articles 6.5 and 6.6 of UNESCO's Financial Regulations,
2. Also recalling 200 EX/Decision 19,
3. Having examined document 214 EX/14,
4. Takes note of the new Financial Regulations annexed thereto of the Special Accounts for (i) Post Occupancy Charge (Annex I), (ii) Terminal Payments Fund (Annex II), and (iii) UNESCORE (Annex III);
5. Approves the revision to the Financial Regulations of the Special Account for Management Costs as set out in paragraph 4 of document 214 EX/14.

**Item 16 Long-term funding plan for the After-service health insurance (ASHI)**  
(214 EX/16 and Add.)

20. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Having examined document 214 EX/16,
2. Takes note of the evolution of the After-Service Health Insurance (ASHI) liability, the financing approaches across the United Nations system, and the drivers of the value of the ASHI liability;
3. Requests the Director-General to explore potential changes to the key drivers of the After-Service Health Insurance (ASHI) liability, with a view to reducing the overall value of the same, with special attention to opportunities offered by the host Government at Headquarters for UNESCO staff and retirees, and to report to it at its 216th session on her assessment and the outcome of her efforts;
4. Also requests the Director-General to provide in her report to the 216th session of the Executive Board a detailed proposal based on the aforementioned assessment for the funding of the future After-Service Health Insurance (ASHI) liability, taking into consideration discussions on this item at the present session.

**Item 17 Special Account for Capital and Strategic Investment** (214 EX/17; 214 EX/17.INF; 214 EX/17.INF.2)

21. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Having examined documents 214 EX/17, 214 EX/17.INF and 214 EX/17.INF.2,
2. Endorses the need for the continued implementation of the UNESCO Programme, and approves the Programme's budget for 2022-2025 in the amount of \$15.7 million;
3. Welcomes Switzerland's contribution of \$100,000 to the Special Account for UNESCO, and encourages Member States and donors to consider making contributions thereto;
4. Also approves the allocation of \$5 million from the Special Account for Capital and Strategic Investments (CSI) for the UNESCO Programme phases 2.0 and 3.0, to be used in line with the programme implementation plan as set out in document 214 EX/17.INF;
5. Requests an external review to be performed under the auspices of IOS, after the completion of phase 2.0 of UNESCO, to be funded by CSI if no voluntary contributions are available for such purpose.

**Item 18 Revision of the Financial Regulations: Concept paper** (214 EX/18)

22. After considering this item, the Finance and Administrative Commission recommended that the Executive Board adopt the following draft decision:

The Executive Board,

1. Having examined document 214 EX/18,
2. Welcomes the proposed review of the Financial Regulations and Financial Rules of UNESCO in line with the principles, process, and tentative timeframe described therein;
3. Invites the Director-General to proceed with the review as envisaged, taking due account of the discussions on this subject and the comments made thereon by it at its 214th session, and report to its 215th session on key changes and issues identified and possible options for consideration.