



## United Nations Conference on Trade and Development

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### Trade and Development Board

#### Fifty-eighth executive session

Geneva, 12–13 December 2013

Item 4 of the provisional agenda

### **Designation of non-governmental organizations for the purposes of rule 77 of the rules of procedure of the Board**

#### **Application from the Fédération internationale des experts comptables et commissaires aux comptes francophones**

Note by the UNCTAD secretariat

#### *Executive summary*

The UNCTAD secretariat has received an application from the Fédération internationale des experts comptables et commissaires aux comptes francophones (FIDEF) requesting its inclusion by the Trade and Development Board in the list provided for in rule 77 of the rules of procedure of the Board.

Having reviewed the information provided, the secretariat is of the opinion that, subject to the concurrence of the Bureau of the Board, FIDEF may be classified in the special category under the provisions of paragraph 12 (b) of Board decision 43 (VII).

The Board may wish to take action on the above-mentioned application at its fifty-eighth executive session.

Information concerning the Fédération internationale des experts comptables et commissaires aux comptes francophones is annexed to this note.

## Annex

### **Background information on the Fédération internationale des experts comptables et commissaires aux comptes francophones**

#### **History**

1. Founded in 1981, at the initiative of professionals from around 15 countries, the Fédération internationale des experts comptables et commissaires aux comptes francophones (International Federation of Francophone Accountants and Auditors) (FIDEF) represents, in 2013, approximately 100,000 professionals from 36 countries on 4 continents. It has developed gradually, and regularly organizes conferences to complement its work. It is recognized as an accountancy grouping by the International Federation of Accountants, allowing it to participate regularly in the planned work of the regional organizations, as well as in committees. FIDEF is a member of the Conference of International NGOs and of the civil society organizations of the International Organisation of La Francophonie. It is also a founding member of the network of francophone professional associations under the auspices of the International Organisation of La Francophonie.

#### **Aims and objectives**

2. FIDEF aims to foster cooperation between the professional institutions of accountants and/or auditors in the member States of the International Organisation of La Francophonie, and other States where French is spoken. FIDEF is developing all its activities, particularly those aimed at enhancing the training, skills and ethics of the professionals affiliated with the above institutions, those seeking to align more closely the qualifications and practices of such professionals, and those that seek, in respect of standard-setting and supervisory bodies, to promote the common viewpoints of its members with regard to professional practices, as well as all exchanges of information and good practices between its members.

3. FIDEF bases its action on the following major goals:

(a) To guarantee the recognition and authority of the francophone accountancy profession;

(b) To promote the introduction of professional and accounting standards in francophone countries;

(c) To translate auditing and accounting standards, and all of the texts and provisions useful to the profession;

(d) To ensure that French-speaking accounting and auditing professionals have a consistent level of technical expertise that is recognized internationally and tailored to the needs of each country's economy;

- (e) To contribute to the discussion on international harmonization in the field of auditing and accountancy;
- (f) To represent the francophone accounting profession before international institutions.

## Membership

4. FIDEF has 28 active members and 19 associate members (all members are representative organizations in their respective countries), thereby covering 36 countries on 4 continents, or approximately 100,000 professionals.

## Structure

5. FIDEF is composed of two categories of members, associate and active, all of which are representative organizations in their respective countries (it has no individual members). They are all members of the general assembly (with different rights depending on their category). Each organization is represented by its president or, failing that, by a specially designated person. FIDEF has an executive board composed of a maximum of 20 individuals. It is led by a committee composed of five people: a president (who is appointed for a two-year term), two vice-presidents (who may be appointed for two two-year terms), a secretary and a treasurer. Lastly, FIDEF has a delegate-general (who is appointed for an indefinite term) who prepares and coordinates its activities. The delegate-general is qualified to represent FIDEF before any third organization.

6. FIDEF cooperates with the International Federation of Accountants and the International Organisation of La Francophonie, but there is no related statutory restriction or financial provision affecting its budget.

7. FIDEF operates according to the following principles:

- (a) One general assembly meeting per year;
- (b) One executive board meeting held in conjunction with the general assembly;
- (c) One executive board meeting during the first semester of each year;
- (e) Regular committee meetings (every four to six weeks, on average);
- (f) The organization of a conference every two years;
- (g) The holding of technical working sessions in conjunction with executive board meetings;
- (h) The holding of working meetings with groups responsible for specific projects.

## Financial resources

8. FIDEF does not receive any subsidies. It operates on the basis of membership dues. The members themselves pay for some activities from their own budgets (see table below).

**Income statement for 2008–2011, in euros**

<i>Income statement (in euros)</i>	<i>2011</i>	<i>2010</i>	<i>2009</i>	<i>2008</i>
Membership dues (7)	286 799	256 267	230 479	227 189
Receipts from publications	0	0	0	0
Other products (8)	32 700	11 999	10 890	19 000
<b>Total revenue</b>	<b>319 499</b>	<b>268 266</b>	<b>241 369</b>	<b>246 189</b>
Administrative supplies and documents	-524	-381	-854	-2 509
IT subcontracting	-10 046	-1 184	-2 858	-6 470
Secretariat and premises	-30 000	-30 000	-30 000	-30 000
Insurance	-1 389	-1 349	-333	0
Publications and communications	-16 879	0	0	0
Conferences and symposia	-43 118	-30 107	-14 968	-11 916
Travel and mission costs	-39 562	-58 624	-36 944	-99 514
Hospitality and hotel costs	-98 204	-40 425	-63 522	-85 101
Allowances for delegates	-26 500	-27 000	-18 000	-9 000
Professional fees	-2 392	-3 110	-1 500	-14 156
Telephone and Internet	-1 493	-1 211	-1 621	-1 369
Bank charges	-488	-2 656	-495	-699
Membership dues	0	-40	-775	-960
Royalties and copyrights	0	0	0	0
Miscellaneous management costs	-16 779	-5 811	-9 377	-8 738
Depreciation charge	-435	-1 501	-1 500	-2 432
<b>Total operating expenses</b>	<b>-287 809</b>	<b>-203 399</b>	<b>-182 747</b>	<b>-272 864</b>
<b>Operating profit</b>	<b>31 690</b>	<b>64 867</b>	<b>58 622</b>	<b>-26 675</b>
<b>Financial result</b>	<b>4 337</b>	<b>4 373</b>	<b>3 988</b>	<b>2 512</b>
Reversal of provision for outstanding payments	0	0	0	8 050
Unpaid dues	0	0	0	-8 050
Donation to Haiti	0	-11 500	0	0
<b>Extraordinary result</b>	<b>0</b>	<b>-11 500</b>	<b>0</b>	<b>0</b>
<b>Net income, in euros</b>	<b>36 027</b>	<b>57 740</b>	<b>62 610</b>	<b>-24 163</b>
<b>Net income, in United States dollars</b>	<b>47 707</b>	<b>76 459</b>	<b>82 908</b>	<b>31 996</b>

**Relations with other international organizations**

9. FIDEF does not have consultative status with other United Nations bodies, specialized agencies or other international organizations, nor does it have special relations with those bodies, agencies or organizations.

**Publications**

10. FIDEF prepares an annual progress report, a pamphlet for its conferences and supporting documents — reserved for members — for its major projects.

### **Liaison**

11. Ms. Michèle Cartier le Guerinel, Delegate-General  
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### **Working languages**

13. The working language of FIDEF is French.
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