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| **Council 2017Geneva, 15-25 May 2017** |  |
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| **Agenda item: ADM 1.1** | **Document C17/82-E** |
| **28 April 2017** |
| **Original: Russian** |
| Note by the Secretary-General |
| CONTRIBUTION FROM THE Russian Federation |
| PROPOSALS regarding the presentation of data in documents c17/10 and c17/9 |

I have the honour to transmit to the Member States of the Council a contribution submitted by the **Russian Federation**.

 Houlin ZHAO
 Secretary-General

Russian Federation

PROPOSALS regarding the presentation of
data in documents c17/10 and c17/9

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| SummaryThis document presents proposals to increase the clarity and transparency of ITU financial documents: the draft budget and the report on revenue and expenses.Action requiredIt is proposed that the General Secretariat take these proposals into consideration when reviewing the plans and budget for 2018-2019.\_\_\_\_\_\_\_\_\_\_\_\_References*[Document C17/10](https://www.itu.int/md/S17-CL-C-0010/en);* [*Document C17/9*](https://www.itu.int/md/S17-CL-C-0009/en)*;* [*Document С16/9*](https://www.itu.int/md/S16-CL-C-0009/en)*;* [*Document C17/64*](https://www.itu.int/md/S17-CL-C-0064/en)*;* [*Document С17/67*](https://www.itu.int/md/S17-CL-C-0067/en)*;* [*Document С17/74*](https://www.itu.int/md/S17-CL-C-0074/en) |

# I Analysis

Document C17/10 "Report by the Secretary-General. Draft budget of the Union for 2018-2019", the English text of which consists of 45 pages of different tables and explanations, and Document C17/9 "Report by the Secretary-General. Annual review of revenue and expenses", comprise a large amount of data which have to analysed together. Moreover, when analysing the budget of ITU, it becomes necessary to review similar documents presented to previous sessions of the ITU Council, for example Document C16/9 and others.

In addition, documents containing similar content often present tables in different formats. For example, in Table 1 in Document C16/9, "revenue from interest" and "other revenue" are presented in two separate lines, whereas in the corresponding Table 1 in Document C17/9 these posts are merged into a single line. In Document C17/10, some of the columns are identified by letters (Tables 1-9), whereas in other tables they are not, which makes it difficult to prepare analytical material (see Tables 10, 18, 19, 20 and others) regarding the documents submitted. Sometimes in a single document some of the columns are identified by capital letters, others by lower-case, for example Table 11 in Document C17/10.

The data in Document C17/9 are presented for one date (7 February 2017), whereas the corresponding data required for comparison and analysis purposes in Document C17/10 are presented for a different date (17 February 2017).

In Document C17/10, for example, in Table 5, the commas between digits in numbers (or absence thereof) result in errors when the data are transferred to Excel tables. In this sense Document C17/9 is easier to use.

Extract from Document С17/10:

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| **Budget2016-2017 in thousands of Swiss francs** |
| **c** |
| 248,802 |
| 69,250 |
| 800 |
| 2,451 |
| **321,303** |

The titles of tables do not always correspond to their content. For example, Table 2 in Document C17/10 "Revenue and expenses estimates for 2018-2019 by Sector" contains data from 2014 (budget and actual), which is not relevant for 2017, for which there are no expected data.

Further examples could be given.

# 2 Proposals for the General Secretariat

1 Within a four-year period, the structure of the tables and the order in which items appear in the tables in the financial documents referred to above and in others should not be changed, thus making it easier for councillors to analyse the data under comparable conditions and increasing reporting transparency. Where appropriate, narrative descriptions should be replaced by tables.

2 All the financial documents relating to the closing of a financial period as well as projections for future periods should be compiled for a single reporting date. In Documents C17/10 and C17/9, it would be desirable for the estimates for 2017 and the actual data for 2016 to correspond to the same date, for example the end of February or, better still, the end of the first quarter.

3 In Document С17/10, in Tables 2, 5 (revenue by source), 6 and 7 (estimate of contributory units), 8 "Cost recovery revenue", 9 "Other revenue" and other tables, where appropriate, a column "Forecast (estimates) for 2017" should be added, as this is required in order to understand emerging trends and reduce the risk of taking uninformed decisions when reviewing Document С17/10.

4 In Table 10 in Document С17/10, it is necessary to reflect for both funds (Reserve and ASHI) the actual (expected) status for 2017 and budgetary assumptions up to 2019, and to enable the data to be compared with Document C17/9 (Table 1 – Implementation of Budget Resolution 1375) and with other documents containing information on these funds.

5 Commas, apostrophes or full stops should not be used as separators between digits in numerical data. To create such separators, it is better to use a visual gap, using the settings in Excel or manually (gap symbol) in Word. The use of commas (or full stops) as separators can be misinterpreted (either whole numbers or decimal parts) in the analysis of numerical data.

6 Data relating to the same topics appearing in different documents prepared by different collaborators should be aligned.

7 Unnecessary repetition of data in documents from one year to the next should be reduced in order to reduce the volume of reports as well as costs of translation and councillors' preparation of analytical documents for work at Council sessions. It is sufficient to provide a reference to the documents of previous years containing the relevant data.

8 General rules should be developed for the layout of sections and tables when drawing up the documents that are made available to councillors dealing with plans and reports on the budgetary process, financial operations, productivity evaluation and so forth, thus ensuring that when documents are analysed they are comparable, transparent and as easy as possible to work with.

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