

Q1

What is your organization?

WIPO

UNAIDS

International Maritime Organization

IAEA

UNWTO

International Organization for Migration

ILO

United Nations Environment Programme (UNEP)

OPCW

UNFCCC

UNRWA

WHO

FAO

UNOPS

ICAO

UNDP

UNHCR (International) Organisation)

Organization for Security and Co-operation in Europe (OSCE)

Q2

In your jurisdiction, do you have concessionary leases (or similar arrangements) as described in this RFI? If yes, please: (a) Describe the nature of these leases (or similar arrangements) and their concessionary characteristics; and (b) Describe the accounting treatment applied by both parties to the arrangement to these types of leases (or similar arrangements), including whether the value of the concession is reflected in the financial statements.

Response	Respondent
No	WIPO
2a) Yes UNAIDS has several agreements whereby minimal or below market rent is charged – specifically either within government buildings or in buildings donated to the UN by the Government 2b) the value of the concession is not to date reflected in the financial statement. However this is projected to be implemented for the FY 2021 Financial Statement	UNAIDS
n/a	International Maritime Organization
No	IAEA
No	UNWTO
Yes, mainly from Government entities providing concessionary leases. The lease payments are accounted for as an operating lease recognized as an expense on a straight-line basis over the lease term unless another systematic basis is representative of the time pattern of the user's benefit. The value of the concession is not reflected in the financial statements but the concession provided by the government/donor entity is disclosed.	International Organization for Migration
As a lessor, office space leases to sister UN Agencies typically are favourable and below market rates. Lease revenue is recognized over the lease term in accordance with the contractual amounts, we do not account for the value of concessions in the financial statements. As a lessee for office space (where not provided free of charge), typically we pay market rental rates in commercial leasing space and therefore no concessionary component.	ILO
Not Applicable	United Nations Environment Programme (UNEP)
No - all at fair MV	OPCW
Office space provided by the government but not considered a lease, no financial impact except note disclosure	UNFCCC
Yes. (a) Right to use and below market. (b) Record revenue and expense for the cost paid vs. market value. We do not know what the lessee is recording.	UNRWA
No	WHO
We do not have concessionary leases or similar arrangements	FAO
While UNOPS does have leases in specific places due to requirements to have presence in such locations, we cannot ascertain in the current lease agreements whether they are concessionary in nature. All our current leases are operating leases therefore per IPSAS 13, UNOPS carries no finance lease for which Fair value and minimum lease payments would have been obtained.	UNOPS
Yes. Government of Mexico provides a contribution in cash towards the rental of our Regional Office in Mexico City. The contribution is included in revenue in our Statement of Financial Performance.	ICAO
Yes. We have right to use land and buildings, where these properties are given to UNDP for a defined number of years free of charge and sometimes at a nominal rental amount. We treat these and DRTU assets and record the market value as revenue and an expense of the same amount in line with IPSAS 23. We do not capitalize the assets as it is clear that ownership does not rest with UNDP. In some cases, all repairs and utilities are paid by the Government. We are unaware of how the lessor treats these assets.	UNDP
Lessee only-no visibility on lessor accounting: a) premises provided by donors at below market rates b) the annual value of the subsidy is recorded as a donation in kind revenue and an equivalent expense is recorded.	UNHCR (International) Organisation
No	Organization for Security and Co-operation in Europe (OSCE)

Q3

In your jurisdiction, do you have leases for zero or nominal consideration as described in this RFI? If yes, please: (a) describe the nature and characteristics of this type of lease (or similar arrangements); and (b) Describe if and how the value of the concession is reflected in the financial statements of both parties to the arrangement.

Response	Respondent
The Organization has some office accommodation which is provided free of charge. The value of this is not reflected in the financial statements.	WIPO
a) Yes UNAIDS has several agreements of zero or nominal whereby rent is charged – specifically either within government buildings or in buildings donated to the UN by the Government b) the value of the concessions is not to date reflected in the financial statement. However this has been included in our reporting requirements and will be implemented for the FY 2021 Financial Statement	UNAIDS
n/a	International Maritime Organization
Yes	IAEA
UNWTO has a nominal zero lease (the Head Quarter in Madrid). It is recorded as revenue and expense in-kind in financial statements	UNWTO
Yes, leases provided at zero or nominal consideration by government entities for our entities Office and/or for operational purposes. The value of the concession is not reflected in the financial statements but the concession by the government entity disclosed.	International Organization for Migration
We receive in-kind donations by host countries for the right to use office space for field offices and, in some cases, the associated land. These are considered in-kind services and are not recognized in the financial statements, but significant arrangements are disclosed in the notes. We also receive in-kind donations of working space or individual office locations from other donors for various project offices, these are not recognized and are also not disclosed as they are considered immaterial in nature. Arrangements are for zero consideration and are documented. In some cases, it may be difficult to differentiate between lease with zero consideration and the arrangement allowing right of use (question below) – based on the examples provided, our arrangements appear to fall within this category.	ILO
Yes - (a) These types of leases are treated as in-kind contribution. (b) The financial statement reflects the fair value of these lease arrangements. We determine the fair value of these type of lease arrangements by obtaining the market value of similar lease arrangements in the open market.	United Nations Environment Programme (UNEP)
No	OPCW
see 2	UNFCCC
Yes. (a) Right to use and below market. (b) Record revenue and expense for the cost paid vs. market value. We do not know what the lessee is recording.	UNRWA
Yes. Office space granted at no cost to WHO. The estimated market value is reflected as an in-kind contribution in the accounts of WHO but is not reflected in the accounts of the authorities providing the accommodation, unless these entities are IPSAS compliant.	WHO
We do not have zero or nominal consideration as described in this RFI	FAO
UNOPS does have leases for zero or nominal consideration in the form of office spaces. UNOPS recognizes such leases as a "Service-in-kind" for which disclosures are made in the financial statements in reference to IPSAS 23.	UNOPS
Yes. The Government of Canada provides the HQ building to ICAO rent free, value in this agreement is presented as contribution in kind from Canada in note to our financial statements. ICAO owns 46% of the property of the EURNAT Regional Office in Paris and the remaining 54% of the property is under a nominal finance lease. The detail is represented as contribution for services in kind shown in notes.	ICAO
Yes. We have right to use land and buildings, where these properties are given to UNDP for a defined number of years free of charge and sometimes at a nominal rental amount. We treat these and DRTU assets and record the market value as revenue and an expense of the same amount in line with IPSAS 23. We do not capitalize as assets as it is clear that ownership does not rest with UNDP. In some cases, all repairs and utilities are paid by the Government. We are unaware of how the lessor treats these assets.	UNDP
Lessee only-no visibility on lessor accounting: a) premises provided by donors at no cost, typically for multiple years, but well short of the life of the useful life of building b) the annual value of the equivalent rental value is recorded as a donation in kind revenue and an equivalent expense is recorded	UNHCR (International) Organisation
Yes. There are broadly two models. 1 involves the granting by the host nation government of office and other facilities at no cost to OSCE. These leases are recognized by OSCE as operating leases and are expensed in year, offset by recognition of in-kind revenue. 2 sees OSCE paying a commercial landlord for office accommodation and receiving reimbursement from the host nation government. The OSCE recognises both the payments made and the revenue received from the government. It is not known to the OSCE how the various donors reflect these transactions.	Organization for Security and Co-operation in Europe (OSCE)

Q4

Does your jurisdiction have arrangements that provide access rights for a period of time in exchange for consideration? If yes, please describe the nature of these arrangements and how they are reflected in the financial statements of both parties to the arrangement.

Response	Respondent
No	WIPO
No	UNAIDS
n/a	International Maritime Organization
No	IAEA
No	UNWTO
Not applicable	International Organization for Migration
We do not currently have any such arrangements.	ILO
UNEP has commercial lease arrangements with third parties. These arrangements are guided by signed agreements which clearly outlines the period of the time and the amounts to be paid by UNEP. The value settled by UNEP in relating to these arrangements are reflected in the financial statements.	United Nations Environment Programme (UNEP)
No	OPCW
no	UNFCCC
Yes. We have right to use assets, but that's similar to concessionary or zero consideration leases.	UNRWA
No	WHO
We do not have arrangements that provide access rights in exchange for consideration	FAO
Based on the current terms of our leases, such terms are not specifically stated therefore we cannot conclude whether such leases exist.	UNOPS
No.	ICAO
We have very few immaterial cases, whereby we have what appears to be essentially signed what is known as an "emphyteutic lease" (a type of long-term lease) expiring in 2040, and under which UNDP has certain obligations to maintain the property consisting of land/buildings. In this case we identify if there is a liability that needs to be recognized and brought into our accounts. However it is for land and the land does not transfer ownership. The building constructed on the land will be capitalized as part of leasehold improvements. the land portion will be DRTU and revenue and expenses recognized accordingly.	UNDP
Lessee only-no visibility on lessor accounting: a) premises for rental secured on the open market under rental agreements for multiple years but well short of the life of the useful life of the building. Most such arrangements have a so-called "diplomatic clause" which allows the lessee to shorten the lease term without significant penalty if the property is no longer deemed necessary or usable, typically as a result of political or operation changes. b) the annual value of the lease payments is recorded as a rental expense. The minimum obligations under the standard period of the lease are disclosed. The early termination provisions of the diplomatic clause are ignored for disclosure purposes as these are generally assumed not to reflect expected periods of use.	UNHCR (International) Organisation Organization for Security and Co-operation in Europe (OSCE)
No.	

Q5

In your jurisdiction, do you have arrangements with the same or similar characteristics to the one identified above? If yes, please describe the nature of these arrangements and how they are reflected in the financial statements of both parties to the arrangement.

Response	Respondent
No	WIPO
N/A	UNAIDS
n/a	International Maritime Organization
No	IAEA
No	UNWTO
Not applicable	International Organization for Migration
See comments under zero consideration lease above, we currently do not appear to have any arrangements under this category.	ILO
UNEP has commercial lease arrangements with third parties. These arrangements are guided by signed agreements which clearly outlines the period of the time and the amounts to be paid by UNEP. The value settled by UNEP in relating to these arrangements are reflected in the financial statements.	United Nations Environment Programme (UNEP)
No	OPCW
only office space provided at zero cost but charged for utilities, security etc	UNFCCC
Yes. (a) Right to use and below market. (b) Record revenue and expense for the cost paid vs. market value. We do not know what the lessee is recording.	UNRWA
Yes, if you are referring to the right to use land to construct premises, without payment to the owners (Governments).	WHO
In FAO we have arrangements with similar characteristics to the one identified above. These are Right-to-Use agreements regarding premises (offices, warehouses, apartments, houses, parking lots or other premises) provided by Member Countries based on host country agreements to FAO. These are not necessarily called lease agreements, the title may be an Agreement, Lease or Sub-Lease Agreement or Memorandum of Understanding. We can only comment on the treatment in FAO financial statements, we are unaware of the accounting treatment of the Lessors. In FAO accounting records these arrangements are reflected at fair value (market value) and related donated revenue and expense s recorded.	FAO
Based on the current terms of our leases, such terms are not specifically stated therefore we cannot explicitly confirm whether such rights-of-use leases exist.	UNOPS
No.	ICAO
No, refer above for our arrangement. We are not aware on how the other party accounts for this.	UNDP
It is unclear how this question needs to be answered given the response provided to Q4	UNHCR (International) Organisation
No.	Organization for Security and Co-operation in Europe (OSCE)

Q6

In your jurisdiction, do you have arrangements involving social housing with lease-type clauses or other types of lease-like arrangements with no end terms? If yes, please describe the nature of these arrangements and how they are reflected in the financial statements of the social housing provider.

Response	Respondent
No	WIPO
No	UNAIDS
n/a	International Maritime Organization
no	IAEA
No	UNWTO
Not applicable	International Organization for Migration
We do not currently have any such arrangements.	ILO
Not applicable	United Nations Environment Programme (UNEP)
No	OPCW
no	UNFCCC
Yes. However, the Agency is not directly involved in the assignment of the housing	UNRWA
No	WHO
We do not have arrangements involving social housing.	FAO
UNOPS does not have social housing rental arrangements.	UNOPS
No.	ICAO
Not applicable	UNDP
N/A for this entity (International Organisation)	UNHCR (International) Organisation
No.	Organization for Security and Co-operation in Europe (OSCE)

Q7

In your jurisdiction, do you have arrangements involving the sharing of properties without a formal lease contract? If yes, please describe the nature of these arrangements and how they are reflected in the financial statements of both parties to the arrangement.

Response	Respondent
No	WIPO
In certain cases UNAIDS may cost share office space with another UN organisation. In these cases UNAIDS has a sub lease agreement with the other UN agency.	UNAIDS
n/a	International Maritime Organization
No	IAEA
No	UNWTO
Yes, the entity does have informal agreements sharing space in a joint entities facilities without a formal agreement and/or based on a memorandum of understanding, where the arrangement is purely a cost sharing basis, based on square meters occupied plus shared services, for which entity portion is recognized as an expense.	International Organization for Migration
We have co-location arrangements in various UN shared accommodation buildings/complexes. In our case, these arrangements are always documented with a Memorandum of Understanding (MOU). Lease and occupation charges are expensed over the term of the MOU, and the total amount paid to UN agencies under these cost-sharing agreements based on reimbursement of actual cost incurred is disclosed in the notes to the financial statements.	ILO
UNEP has commercial lease arrangements with third parties. These arrangements are guided by signed agreements which clearly outlines the period of the time and the amounts to be paid by UNEP. The value settled by UNEP in relating to these arrangements are reflected in the financial statements.	United Nations Environment Programme (UNEP)
No	OPCW
no	UNFCCC
Not applicable, but can come into existence in the future.	UNRWA
No	WHO
In a number of countries we have arrangements involving sharing of properties with other UN agencies (common premises). These arrangements are documented in an agreement, not necessarily a lease agreement. These are usually cost-sharing agreements. In FAO accounting records these arrangements are reflected at cost.	FAO
UNOPS does have leases that are arranged through MOUs rather than formal lease contracts; some of which involve the sharing of properties. These are operating leases and UNOPS recognizes our share of the properties in line with IPSAS 13.	UNOPS
No.	ICAO
No we have contracts for all properties. We enter into subleases but also have lease agreements.	UNDP
N/A for this entity (International Organization)	UNHCR (International) Organisation)
No.	Organization for Security and Co-operation in Europe (OSCE)

Q8

In your jurisdiction, do you have other types of arrangements similar to leases not mentioned in this RFI? If so, please describe the characteristics of these arrangements and how they are presently being reflected in the financial statements of both parties to the arrangement.

Response	Respondent
No	WIPO
N/A	UNAIDS
n/a	International Maritime Organization
No	IAEA
No	UNWTO
Not applicable	International Organization for Migration
We do not currently have any such arrangements.	ILO
UNEP does not have any other type of lease arrangements other than our responses above. .	United Nations Environment Programme (UNEP)
No	OPCW
no	UNFCCC
NA	UNRWA
	WHO
We have no other types of arrangements similar to leases	FAO
No	UNOPS
No.	ICAO
None	UNDP
N/A for this entity (International Organization)	UNHCR (International) Organisation
No.	Organization for Security and Co-operation in Europe (OSCE)