Dear Lise, Jørgen

thank you very much for this excellent template!

Although I concur with you that we can see some progress in the development of a functional organization chart, I cannot say that the one recently published has attained world standards. Nevertheless I have taken a positive attitude and have reinterpreted the published one in very general terms, as usual in the business world (as per attachment) when you don't know each person on a first name basis.

Based on this standard type of org Charts, I consider that the financials template could very well make some different assumptions in terms of requirements of accountability and transparency of ICANNs budgeting and financial disclosure, depending on which particular function we are talking about:

- ICANN's functions, as one vital part of the Internet ecosystem, has been growing with the development of the INTERNET (i.e. very fast). ICANN requires a forward looking approach to the accountability and transparency of its finances in this particular fast growing period.

- ICANN is presently incrementing the scope, as well as the expected volume of business with the new gTLD program

- It is reasonable to assume the the new gTLD program will not only require more resources in its day to day operations and global outreach, but also require more and more frequent policy and implementation reviews, as well as adjustments in compliance issues, like adjustments on the RAAs etc.

- Furthermore, it is expected that from the new gTLDs program a new level of competition will develop in the DNS service markets. This in itself also requires more resources for monitoring compliance of all new and old players to this development to greater competition and its impact on consumer trust.

- Some ICANN activities, from my own personal perspective, are on the one hand vital for its public interest role of the technical global coordination of the DNS, on the other hand rely mostly on voluntary stakeholders, like the GNSO. In terms of ICANNs expenses this activity may look as limited, but its quality, independence and future participation has to be guaranteed over time. This upgrade and increase in activity have to be considered a growing fixed cost in terms of ICANNs expenses and projected accordingly.

- Another vital activity is the compliance role (as per "ICANN inner regulator" comments). This is another public interest role that requires careful projection of expenses over time to guarantee its quality

- Both, the policy development process and all what goes with it in terms of supporting AC/SOs (support for non-commercial stakeholders, GAC Secretariat, BOARD Secretariat, Accountability and Transparency reviews, etc.) as well as the compliance functions should be budgeted separately, in a bottom-up fashion and its true costs made transparent to all stakeholders.

  Furthermore, they should be charged to R&R at cost and billed independently from other contributions. This transparent and separate accounting of income and revenue for the public interest functions of ICANN should greatly increase confidence that this particularly visible and vital roles are financially guaranteed over time and to the highest standards of professionalism. The fact that today is not possible to track this expense projections over multiple years in a separate way is worrisome and cannot be just covered by the fact that ICANN is presently producing surpluses.

- Similarly, it is not clear how much of the very important Outreach efforts can be attributed to those (public interest/voluntary based) functions and what other part to the development of the day to day operations.

For those reasons I think is very important to add to the recommendations on financial issues a clear requirement to have differentiated reporting on income/expenses for the particular functions.

Good travel to DC and I hope to be online on THU/FR.