

Section P (I)

OFFICE OF FINANCIAL SERVICES

Functions

Formulates and applies the financial policies of the United Nations;

Prepares and submits to the General Assembly proposed biennial programme budgets and medium-term plans for the regular budget of the United Nations and draws up, as appropriate, plans for expenditure for the activities financed from all sources, including trust funds, special accounts and other assessed budgets of the Organization;

Receives, ensures safe custody of and disburses all resources for which the Secretary-General is the custodian;

Plans, administers and co-ordinates, as appropriate, the use of all resources made available to the Organization and ensures their effective and economical utilization, directly or through delegation of authority and/or instructions to other offices of the United Nations at Headquarters and overseas;

Accounts for and reports to the appropriate authorities on the use made of United Nations finances;

Co-operates with the specialized agencies, IAEA and other bodies, with a view to developing common administrative and financial policies, procedures and practices;

Provides secretariat services for the Fifth Committee of the General Assembly, the Advisory Committee on Administrative and Budgetary Questions, the Committee on Contributions, the Investments Committee, the United Nations Board of Auditors, the Panel of External Auditors of the United Nations, the Advisory Board on Compensation Claims and other bodies;

In conjunction with the Department of Economic and Social Affairs, provides secretariat services to the Economic and Social Council and its Committee for Programme and Co-ordination during their consideration of biennial programme budgets and medium-term plans.

---

ST/SGB/Organization  
Section P(I), page 1  
April 1976

## Organization

### Assistant Secretary-General (Controller)

Deputy Controller

Unit for Peace-keeping Matters and Special Assignments  
Office of the Assistant Secretary-General (Controller)

Advises the Secretary-General and the Under-Secretary-General for Administration and Management on policy matters with respect to the budget, finances and investments of the United Nations;

Represents the Secretary-General, as required, in the Main and other Committees of the General Assembly, as well as in other bodies and working groups of the United Nations system and other international forums;

Administers the Financial Regulations and Rules of the United Nations;

Designates certifying and approving officers at Headquarters and in the field and prescribes the nature and extent of the accounts to be maintained;

Establishes trust funds, in accordance with the Financial Regulations and determines the manner in which they are to be administered;

Recommends to the Under-Secretary-General for Administration and Management or approves ex-gratia payments and reports thereon to the General Assembly on behalf of the Secretary-General;

Recommends or approves write-offs of losses of cash, stores and other assets, as provided under the Financial Regulations;

Issues and ensures compliance with appropriate instructions regarding contracts entered into by or on behalf of the Secretary-General;

Authorizes unforeseen and extraordinary expenses approved by the Secretary-General under authorization provided by the General Assembly;

Maintains liaison with representatives of Member States;

Supervises and directs the staff and work of the Office of Financial Services and performs administrative services for the Office.

#### Secretariat of the Advisory Board on Compensation Claims

Provides secretariat services to the Advisory Board on Compensation Claims.

#### Division for Policy Co-ordination

Makes proposals to develop further the financial policy of the Secretariat, including the policy on the salaries, allowances and other conditions of service of staff;

Advises on insurance matters.

#### Office of the Director

Co-ordinates and makes proposals for the improvement of the financial policy and documents of the Secretariat;

Co-operates with the specialized agencies in developing common financial policies;

Provides control of travel on official business;

Directs and co-ordinates policy on salaries and allowances;

Makes recommendations and advises on insurance matters.

#### Salaries, Allowances and Insurance Section

Advises on policy with regard to salaries, allowances and other conditions of service of staff, including life and health insurance schemes, and on the rates of those salaries and allowances at Headquarters and at field offices for the determination of which the Secretary-General is responsible;

Participates in the work of the Joint Advisory Committee, the Health and Life Insurance Review Committee and certain interagency bodies, as appropriate.

#### Insurance Unit

Arranges for commercial insurance as necessary and makes arrangements for the operation of the group life, health and dental schemes in the Secretariat; oversees the administration of the medical expense assistance plan under the provisions of appendix D to the Staff Rules for locally recruited staff at designated field offices.

## Budget Division

Prepares the Secretary-General's biennial programme budgets and medium-term plans on the basis of submissions by departments and offices;

Assesses the estimated costs of all new programmes considered by the General Assembly and its Committees, and by the Councils and their subsidiary bodies, and submits the related statements of financial implications, as well as revised or supplementary programme budget proposals, as appropriate, to the General Assembly;

Establishes guidelines and procedures regarding the acceptance and control of extrabudgetary funds, except for special peace-keeping operations;

Allots budgetary and extrabudgetary funds by programmes and issues staffing tables covering authorized posts;

Establishes control reporting systems and procedures relating to programme budgets, medium-term plans and extrabudgetary funds;

Develops, in co-operation with offices and departments, uniform planning, programming and evaluation techniques consistent with programme budgeting to guide programme managers throughout the Secretariat in the formulation and costing of their proposed biennial budgets and medium-term plans and the subsequent application of control and evaluation procedures and, for this purpose, conducts experimental and methodological exercises in analysis, design and evaluation of programmes and allocation of resources;

Conducts periodic reviews of expenditures on a programme-by-programme basis;

Establishes procedures relating to budget transfers and unforeseen and extraordinary expenditures;

Provides secretariat services to the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Co-ordination during their consideration of the programme budgets and medium-term plans;

Provides secretariat services for the Fifth Committee of the General Assembly;

Provides documentation, as required, for United Nations organs and subsidiary bodies at both the legislative and executive level and clears documents prepared by other units for possible financial implications.

## Office of the Director

Provides central direction, management and co-ordination in respect of budget formulation and administration, programme analysis and evaluation and data analysis and systems control, including central allotment advice and staffing table control.

## Economic, Social and Human Rights Section

Performs programme and budget functions in respect of the economic, social and humanitarian activities of the Organization, including assistance to refugees, disaster relief, narcotic drugs control and the environment programme.

## Political, Legal and Common Services Section

Performs programme and budget functions in respect of the balance of the Organization's activities, i.e., over-all policy-making, direction and co-ordination; political and Security Council affairs; peace-keeping activities; trusteeship and decolonization; legal activities; the International Court of Justice; public information; administration, management and general services; conference and library services; special expenses; and construction, alteration, improvement and major maintenance of premises.

## Accounts Division

Maintains the accounts of the United Nations and its trust funds and special accounts, and the accounts of UNITAR, and performs all related accounting functions; prepares the financial statements and the Secretary-General's annual financial report; prepares interim reports, reconciliations, statements of accounts, analyses of accounts and assembles such other information and explanations as required at the request of the Assistant Secretary-General (Controller) and the Board of Auditors;

Designs and implements the appropriate accounting systems and provides the systems analysis and programme support for their computerization; assists in the formulation of financial and accounting policies and procedures for the Organization; prescribes the nature and extent of the accounts to be maintained by the regional commissions, missions and other offices away from Headquarters;

Receives, reconciles, analyses and summarizes the monthly accounts submitted by offices abroad and consolidates them with those of Headquarters;

Examines, computes and approves disbursements, including salaries, wages and income tax payments; recovers charges made against individuals, organizations, delegations and others;

Performs the approving officer functions for Headquarters transactions on behalf of the Assistant Secretary-General (Controller); arranges for remittances of funds as required and approves, on behalf of the Assistant Secretary-General (Controller), the establishment of cash imprest levels for United Nations offices abroad, petty cash and other authorized cash advances;

Assists in reviewing the validity of outstanding obligations and cancels, on behalf of the Assistant Secretary-General (Controller), those considered to be invalid or which have remained outstanding for 12 months following the end of the financial period to which they relate;

Provides certifying officers with monthly allotment reports, including status of obligations and unencumbered funds, to enable them to ensure that a proposed obligation or expenditure can be met from the available balance of the allotment to the relevant account, with due regard to foreseeable future obligations;

Reviews cases submitted for write-offs or waiver of the statute of limitations for submission of claims and makes recommendations to the Assistant Secretary-General (Controller) for appropriate action;

Recommends finance officers for assignment to overseas offices and assigns staff to represent the Assistant Secretary-General (Controller) on various boards, committees or panels;

Provides on-the-job training at Headquarters to accounting staff recommended by United Nations offices abroad;

Performs other functions which may be required to improve the control and reporting of the financial activities of the United Nations.

## Office of the Director

Provides over-all direction on all accounting matters at Headquarters and overseas offices; interprets and implements the United Nations Financial Regulations and Rules with respect of accounting matters; prepares the Secretary-General's annual financial report and replies to all observations on accounting matters submitted by the Board of Auditors and the Internal Audit Service.

## General Accounts Section

Maintains the accounts and prepares interim and final financial statements and supporting schedules for the General Fund, Working Capital Fund and special accounts (including peace-keeping operations) and the cash-flow statements and other reports as required; receives, reconciles and consolidates monthly and year-end accounts submitted by overseas offices; arranges for the remittance of funds to all United Nations offices.

## Budget Accounts and Data Preparation Section

Maintains the central control of all input to and output from the computerized budgetary and financial accounting systems, including appropriations approved by the General Assembly, allotments issued by the Budget Division and the obligations and disbursements incurred against them;

Verifies and codes all incoming interoffice vouchers.

## Assets Control Section

Provides for the control, billing, aging and follow-up of accounts receivable, exclusive of assessed contributions; prepares bank reconciliations and related follow-up for all bank accounts including those maintained for the custodianship of UNDP funds; prepares supporting schedules from the subsidiary records for the cash in banks (other than interest-bearing accounts) and the receivables reflected in the financial statements.

### Payroll Section

Administers and approves United Nations Headquarters and field payrolls and vouchers relating to salary advances and assignments, hospitalization, medical, dental and group life insurance premiums, reimbursement of federal, state and local income taxes and separation payments; reports to the United Nations Joint Staff Pension Fund all information relevant to contributions on behalf of the Headquarters staff.

### Travel Claims Section

Approves payments in respect of entitlement and reimbursement to individuals other than salary-related emoluments, such as transportation costs, subsistence, travel expenses, payments under request, service contracts and fellowship awards, in accordance with United Nations Staff Regulations and Rules and Financial Regulations and Rules.

### Vendors Claims Section

Authorizes payments to vendors, organizations, institutions and individuals on the basis of supporting vouchers and other documents which indicate that goods or services have been received in accordance with the documents establishing the obligation, that payment has not previously been made and that the payment is properly due.

### Technical Co-operation Accounts Section

Maintains the accounts of various technical assistance activities; prepares the financial statements and supporting schedules for technical assistance financed under the United Nations regular budget, UNDP and extrabudgetary trust funds executed by the United Nations, UNIDO and UNCTAD.

### Trust Fund Section

Maintains the accounts of all trust funds (other than technical assistance); prepares the quarterly and year-end financial statements and supporting schedules, including consolidation of trust funds maintained by the United Nations Office at Geneva and UNIDO General Trust Fund;



Reconciles, records and replenishes imprest accounts and makes remittances to and accounts for expenditures incurred by participating organizations.

#### Systems Design and Computer Programming Section

Provides for the design, programming and testing of computer systems for the Accounts Division;

Maintains and provides back-up support for the operation of implemented systems and serves as liaison between the Accounts Division and the New York Computing Centre.

#### Revenue Accounts Section

Records and prepares consolidated statements of net revenues produced by the United Nations Postal Administration, garage, Gift Centre operations, catering and related services, Visitors' Services, Radio and Visual Services, rentals, sales of publication and book shop; controls its own input data to the computerized accounting system.

#### Treasury Division

##### Office of the Treasurer

Administers the bank accounts of the United Nations, UNDP and the various trust funds;

Monitors international currency exchange markets and, after consultations with UNDP and the specialized agencies, establishes United Nations operational rates;

Acknowledges contributions to the United Nations from governmental and other sources;

Services the United Nations bond issue;

Invests short-term and medium-term cash balances and transacts block purchases and sales of currencies;

Maintains custody of the United Nations laissez-passers, garage tickets and cash-receipt vouchers;

Maintains liaison with the Board of Auditors and the External and Internal Audit.

### Investments Section

Monitors the investments of the United Nations Joint Staff Pension Fund, including evaluation of advice received and additional research and appraisal of over-all performance;

Serves the Investments Committee and acts as liaison between that Committee and the institutional advisers; assists in investment-related matters with other United Nations bodies.

### Contributions Section

Prepares reports for and otherwise serves the Committee on Contributions;

Maintains liaison with specialized agencies on matters relating to scales of assessment;

Prepares the necessary assessment documents and reports on the status of contributions and handles correspondence with Governments on assessed and voluntary contributions;

Serves various pledging conferences.

### Cashier's Section

Receipts and records all payments made to the United Nations, UNDP and other programmes;

Arranges and maintains subsidiary records of disbursements through banking accounts by cheque or payment instructions;

Provides accounting services and related records for all investments;

Acts as liaison with banks on all matters requiring follow-up, correction or clarification.

### Secretariat of the Advisory Committee on Administrative and Budgetary Questions

Reports to and receives instructions from the Committee through its Chairman;

Provides secretariat services to the ACABQ and prepares the draft reports, studies and working papers of the Committee.

Secretariat of the United Nations Board of Auditors  
and Panel of External Auditors of the United Nations  
and the Specialized Agencies

Provides administrative and secretariat services to the  
Board and to the Panel;

Prepares working papers, studies and reports and issues  
reports or summary records covering sessions and meetings  
of the Board and the Panel;

Maintains liaison with the Secretariat and other bodies  
within the United Nations system.