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REPORT OF THE ECONOMIC AND SOCIAL COUNCIL

Proposals on arrangements for the management of the United Nations Voluntary Fund for Victims of Torture

Note by the Secretary-General

1. The Economic and Social Council, in its resolution 1981/39 adopted on 8 May 1981, recommended to the General Assembly a draft resolution which would redesignate the United Nations Trust Fund for Chile into a voluntary fund of the United Nations for victims of torture.
2. In paragraph 2 of its resolution 1981/39, the Council requested the Secretary-General to submit to the General Assembly at its thirty-sixth session specific proposals on arrangements for the management of the fund in accordance with the principles set forth in paragraph 1(a) of the draft resolution recommended for adoption by the General Assembly.
3. The proposals of the Secretary-General in this connexion are contained in the annex to the present document.

ANNEX

Arrangements for the management of the United Nations
Voluntary Fund for Victims of Torture

1. The United Nations Voluntary Fund for Victims of Torture shall be governed by the United Nations Financial Regulations and Rules and by the administrative policies and procedures set forth in the Secretary-General bulletin on the establishment and management of trust funds. In summary the following arrangements for the management of the fund shall apply.

A. Solicitation and acknowledgement of pledges and
the collection of contributions

2. The Under-Secretary-General for Administration, Finance and Management, in consultation with the Under-Secretary-General for Political and General Assembly Affairs and the Director of the Division of Human Rights and with the advice of the Board of Trustees, shall determine the procedures for soliciting voluntary contributions to the Fund.

3. Any prospective donor desiring to make a voluntary contribution to the Fund shall submit a written proposal to the Secretary-General; the request for acceptance should contain all relevant information, including the amount of the proposed contribution, the currency and the timing of payments.

4. The proposal, with the comments, inter alia, of the Under-Secretary-General for Political and General Assembly Affairs and the Director of the Division of Human Rights, shall be forwarded to the Under-Secretary-General for Administration, Finance and Management, for determination that the proposal is acceptable under the Financial Regulations and Rules of the United Nations, including the determination of whether or not any proposed gift or donation might directly or indirectly involve additional financial liability for the Organization. Before acceptance of any gift or donation involving such liability, the Under-Secretary-General for Administration, Finance and Management shall request and obtain the approval of the General Assembly.

5. The Under-Secretary-General for Administration, Finance and Management shall acknowledge all pledges and shall determine the bank account or accounts in which contributions to the Fund should be deposited; he shall be responsible for collecting contributions and following up on payments of contributions pledged.

6. The Under-Secretary-General for Administration, Finance and Management may accept contributions in such currencies as he deems usable by the Fund or readily convertible into usable currencies.

B Operation and control

7. The Under-Secretary-General for Administration, Finance and Management shall ensure that the operation and control of the Fund shall be in accordance with the Financial Regulations and Rules of the United Nations; he may delegate responsibility for the operation and administration of the Fund to the heads of departments or offices designated by the Secretary-General to execute activities financed by the Fund; only officials so designated may authorize the execution of specific activities to be financed by the Fund.

8. In respect of activities conducted by the United Nations, requests for allotments of funds shall be submitted to the Under-Secretary-General for Administration, Finance and Management by the Director of the Division of Human Rights, accompanied by such supporting information as the Under-Secretary-General for Administration, Finance and Management may require. After review, allotments to provide for expenditures of the funds received shall be issued by the Director of the Budget Division, and certifying officers for the Fund shall be designated by the Under-Secretary-General for Administration, Finance and Management in accordance with established procedures.

9. The Under-Secretary-General for Administration, Finance and Management shall be responsible for the reporting of the financial transactions of the Fund and shall issue quarterly statements of assets, liabilities and unencumbered Fund balance, income and expenditure.

10. The Fund shall be audited by both the Internal Audit Service and the Board of Auditors, in accordance with the Financial Regulations and Rules of the United Nations.

C. Reporting

11. An annual report, showing funds available, pledges and payments received and the expenditures made from the Fund, shall be prepared by the Under-Secretary-General for Administration, Finance and Management and submitted to the General Assembly and, as appropriate, to the Commission on Human Rights.
