



Secretariat

ST/AI/352  
28 June 1988

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ADMINISTRATIVE INSTRUCTION

To: All heads of departments and offices  
All executive and administrative officers

From: The Controller

Subject: CERTIFYING AND APPROVING OFFICERS

1. The present instruction sets out the guidelines for the exercise of the certifying function on the part of the officials designated by the Controller as certifying officers under the provisions of financial rule 110.4, and for the exercise of the approving function on the part of the officials designated as approving officers under the provisions of financial rule 108.9. This instruction supersedes instruction ST/AI/289/Rev.3.

A. Designation of certifying officers

2. Certifying officers and alternate certifying officers will be designated by the Controller at the beginning of each biennium by the issuance of an addendum to the present instruction. Recommendations for the designation of certifying officers and alternates for accounts administered by the United Nations Headquarters shall be submitted by the head of department or office to the Controller on form F.177, at the beginning of each biennium and whenever a change is required in the approved panel of certifying officers for a given account.

3. In respect of accounts administered by the United Nations Offices at Geneva and Vienna, the United Nations Conference on Trade and Development (UNCTAD), the United Nations Environment Programme (UNEP), the United Nations Centre for Human Settlements (Habitat), the United Nations Relief and Works Agency for Palestine Refugees in the Middle East (UNRWA), the Office of the United Nations High Commissioner for Refugees (UNHCR), the International Court of Justice (ICJ) and the regional commissions, the Controller will normally designate as certifying officer the respective director/chief of administration who, in turn, will be delegated authority to designate alternate certifying officers. The names of the alternate certifying officers so designated should be forwarded to the Controller by the

director/chief of administration of the above-mentioned offices at the beginning of each biennium and whenever a change occurs.

4. The separation of authority, responsibilities and duties between certifying officers and approving officers is the foundation of the United Nations system of financial control. Accordingly, certifying officers cannot exercise the approving function at the same time. The intent is to ensure that no financial transaction can be processed without the authority of two officers.

B. Functions of certifying officers

5. The responsibility attached to the position of certifying officer or alternate certifying officer is a PERSONAL one and cannot be delegated.

6. The functions of such officers are to certify that a proposed obligation or expenditure:

(a) Is in accord with existing regulations, rules and instructions;

(b) Is reasonable and in accord with the purpose for which the relevant appropriation was approved and the allotment made;

(c) Can be met from the available balance of the allotments to the relevant account, with due regard to foreseeable future obligations.

7. In the case of expenditure accounts for established posts and for the related common staff costs, the certification shall refer to adherence to authorized staffing tables, to entitlements established by the Office of Human Resources Management and to time and attendance rather than to the availability of funds. Certification of all other staff costs, such as temporary assistance, consultants and experts, and travel of staff, shall refer to time and attendance, where applicable, as well as to the availability of funds within allotments or other forms of authorization (e.g., temporary assistance authorizations, miscellaneous obligation documents (MODs)). On all occasions, certifying officers shall ensure that proposed obligations or expenditures are properly classified and coded in accordance with the codes in the Allotment Account Codes Handbook (ST/ADM/L.3), as revised.

8. Alternate certifying officers are personally responsible for their actions while deputizing for the certifying officer. In order to ensure that total obligations and expenditures remain within the allotments, it is incumbent on alternates to take into account the prior actions of the certifying officers and vice versa. To this end, consolidated records of obligations and expenditures should be kept for each account.

9. The number of alternate certifying officers under each account will be kept at the minimum required to ensure sound financial control and, at the same time, to permit flexibility in the management of the allotments. Periodic reviews of the pattern of certification will be carried out with a view to determining whether the number of alternates under certain accounts should be changed.

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10. Should any question arise in connection with a proposed obligation or expenditure, a certifying officer may, if necessary, request the written instructions of the head of department/office or of other officers to whom the latter has delegated the required authority. If the certifying officer is then instructed to certify, responsibility for the action taken will rest with the officer issuing the instruction, and the certifying officer should qualify the certification to that effect.

11. According to the terms of financial rule 110.3 and of Financial and Accounting Instruction No. 31, as revised, the Controller and the Deputy Controller have the authority to certify obligations and expenditures under all accounts.

#### C. Designation of approving officers

12. The function performed by a certifying officer is antecedent to, and distinct from, that of the appropriate approving officer designated by the Controller, in terms of financial rule 108.9, to approve actual payments on behalf of the Organization. Delegation of authority to approving officers is normally granted by the Controller in Financial and Accounting Instruction No. 31, as revised.

#### D. Functions of approving officers

13. The functions of approving officers are:

(a) To approve for the Controller the recording of obligations appropriate to the relevant accounts relating to contracts, agreements, purchase orders and other necessary expenditures for the procurement of goods, services and facilities;

(b) To approve for the Controller payments subsequent thereto on the basis of support vouchers and other documents which indicate that the goods and services have been received in accordance with the documents establishing the obligation or the certification on the support vouchers, etc. An approving officer must also verify that payment has not previously been made and that the supporting documents do not have irregularities on their face which indicate that the payment is not properly due; nor shall a payment be approved if any other information known to him or her would bar the payment;

(c) To ensure full implementation of all existing financial regulations and rules and administrative instructions of the United Nations.

14. Finance officers at offices away from Headquarters who are designated as approving officers are also expected to ensure that total obligations are kept within the limits of the relevant budgetary allotments, as may be duly authorized by Headquarters from time to time, and restricted to obligations and expenditures properly incurred under the specific direction of Headquarters.

15. According to the terms of financial rule 108.9 and of Financial and Accounting Instruction No. 31, as revised the Controller and the Deputy Controller: have the authority to approve all payments on behalf of the Organization.

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