

UN-Secretariat matters A-Pe: UN-Secretariat matters A-Pe - 69

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UN/Secretariat matters 1954

Personnel and cost of living surveys

Bureau of Finance - organization and responsibilities

BUREAU OF FINANCE

Staff Required

Details of the staff for which provision is proposed in the 1954 budget, in terms of the number and grades required for each organizational unit, are given in the accompanying chart. A total of 91 posts are proposed (47 professional and 44 secretarial and clerical), the same number as authorized for 1953. At the present time there are no unencumbered vacancies; replacement posts have been necessary for finance and administrative officers on mission assignments. Additional posts are being financed from technical assistance funds; and in certain areas - mainly in the Accounts Division and Secretarial Pool - the equivalent of some 4 to 6 posts (at G-2 - G-4 level) have been fairly continuously provided.

Nature and Volume of Work Performed

By way of supplementing the information given in the organizational chart of the Bureau, there follows (i) a statement outlining the Bureau's general responsibilities, including those which have their basis in resolutions and decisions of the General Assembly or other United Nations organs; (ii) a more detailed review of the various service and administrative functions performed by each unit together with an indication, where possible, of the workload involved; and (iii) a brief reference to the Bureau's purely internal administrative responsibilities.

General Responsibilities:

As an overall consideration it should be borne in mind that the responsibilities of a finance bureau, entrusted with the task of budget administration, the collection, custody and disbursement of funds and accounting thereof, are to a large extent traditional in character; they are responsibilities which must be carried out if the purposes for which such a bureau is established are to be served.

The principal functions performed by each unit, as they are described hereunder, are in themselves an indication also of the main responsibilities which the Bureau as a whole carries. So far as formal resolutions are concerned, these responsibilities derive largely from the requirements of the permanent financial regulations of the United Nations as adopted by the General Assembly in resolution 456(V) and from the Financial Rules promulgated by the Secretary-General with effect from 21 December 1950. The Financial Regulations and Rules prescribe procedures and policies concerning the budget, appropriations, assessments and contributions, establishment, custody and disbursement of funds, reserves and special accounts, internal financial control, accounting records, audit and the financial implications of resolutions involving expenditures.

The Bureau's responsibilities also derive from provisions in the permanent staff regulations adopted by General Assembly resolution 590(VI) and Staff Rules promulgated by the Secretary-General in SE/AFS/SGR/94 of 1 December 1952 and subsequent revisions. Among the more pertinent staff regulations and rules in terms of the responsibilities of the Bureau of Finance are those relating to the establishment of allowances, local salary rates, travel per diem rates and social security.

In addition, each session of the General Assembly adopts final budget appropriations for the current year, the budget for the coming year, resolutions on the level, composition and uses of the Working Capital Fund, and on scale and assessment of Members and assessment of non-Members adhering to certain international instruments.

Each session of the General Assembly also adopts resolutions recommended by the Fifth Committee or other Committees in which special administrative and financial policies are established. Sometimes such policies are also contained in Reports of the Fifth Committee or of the Advisory Committee on Administrative and Budgetary Questions of which the Assembly has taken favourable note.

In the matter of administrative and financial arrangements with special programmes (such as UNICEF, UNRWA, UNHRA and TAB), the Assembly resolution establishing or continuing each programme has made some reference to the administrative role expected of the Secretary-General. These provisions have been applied through special financial regulations, rules or practices subsequently developed for each programme. In some instances, the governing bodies (ordinarily an inter-governmental committee or board) have further specified the type of collaboration to be given by the Secretary-General in financial matters and in some instances in budgetary matters also.

The various responsibilities carried by the Bureau in the field of administrative co-ordination with specialized agencies have their basis in provisions of the Charter and of Assembly resolutions as well as in decisions taken from time to time by the Administrative Committee on Co-ordination. The specific Charter provision is Article 17 which requires the General Assembly to "consider and approve any financial

or budgetary arrangements with specialized agencies referred to in Article 57 [i.e., brought into relationship with the United Nations]... and examine the administrative budgets of such specialized agencies with a view to making recommendations to the agencies concerned."

In the case of financial implications of proposals coming before Councils, Commissions and Committees, the legislative basis for the work done by the Bureau is to be found not only in the Financial Regulations but more precisely in the rules of procedure of each body and, for the Economic and Social area, in additional actions taken by the ECOSOC.

Details of Service and Administrative Functions Performed by each Unit
(with indications of work-load)

Budget Division

<u>Description and Nature of Work</u>	<u>Indications of Volume</u>
I. <u>United Nations Budget</u>	Preparation and administration of the budget and expenditure control involve about half of the manpower of the Division, peak load being in the early and late months of the year.
A. Preparation of annual budget document	
1. Review and finalize estimates from Departments and provide estimates for common staff costs, etc.	
2. Prepare budget text including all tables for proposed posts, summary of estimates by main objects of expenditure, etc., and verification of all computations.	
3. Prepare comparative analysis of UN and specialized agencies budgets appearing as Annex II to budget.	
B. Administration of Appropriations and Control of Expenditure	
1. Determine approved budget amount for each account. Prepare coding and account classification data and issue budget statement showing appropriation under each account.	
2. Issue Manning Tables for approved number of posts by grades for each unit of the Secretariat, including Missions.	About 100 tables plus about 50 authorizations of replacement posts.
3. Issue allotments of funds from appropriations including specific allotments for projects.	Reduced from about 1,000 in 1952 to about 400 in 1953 (202 to date).
4. Review all travel requests and recommend proposed journeys for approval or otherwise.	Average 20 to 25 trips per month.
5. Review and approve proposals to hire services of consultants and temporary staff above the intermediate level of General Service.	100 to 130 consultants a year. Temporary staff - over 200 including replacement of Headquarters staff detailed to Missions.

<u>Description and Nature of Work</u>	<u>Indications of Volume</u>
6. Review and recommend proposed group hospitality for approval or otherwise.	Average 20 requests per annum.
7. Review monthly accounting statements and follow up with Departments on expenditure which would exceed allotments; prepare revised allotments as appropriate.	
8. Review proposals for various types of Working Capital Fund expenditure and issue appropriate authorizations and allotments.	About 25 to 30 authorizations a year.
9. Review operations of income producing activities and exercise general supervision on financial matters.	Cafeteria, garage operations, Gift Centre, Stamps, Publications, films, etc.
C. Preparation of Supplementary Estimates	
1. Prepare revised year-end estimates including documentation for obtaining authorizations for transfers or supplementary funds.	
2. Prepare revisions of annual budget for coming year, based on new proposals adopted by UN bodies or other circumstances arising during current year.	
D. Financial Implications of New Proposals	
All new proposals, which have financial implications being considered by General Assembly, Councils, Commissions and Committees are examined and recommendations are made on financial costs.	Volume varies; minimum 100 proposals including missions, and conferences away from Headquarters
II. <u>Administrative Policies and Co-ordination</u>	
A. Conduct studies, analyses, and prepare recommendations on Secretariat organization, procedures, methods and classification of posts.	

Description and Nature of Work

Indications of Volume

- B. Review and arrange for issuance of all Secretary-General's Bulletins, Administrative Instructions, Information Circulars, Staff Rules and Regulations, and Administrative Manuals. Initiate such issuances on matters where the Bureau of Finance has primary responsibility.
- C. Co-ordinate cost of living studies and establishment of salary differentials and cost of living adjustments for professional staff, and the establishment of salary rates for local staff, in areas where the UN and specialized agencies have permanent offices.
- D. Review annually on behalf of the UN and specialized agencies official travel per diem rates applicable in areas throughout the world. Covers roughly 100 areas.
- E. Co-ordinate with the specialized agencies on all proposals for changes in rules or administrative policies which have financial consequences.
- F. Administer claims for compensation (sickness, injury, death) and service Compensation Board; review Health Insurance Scheme and Group Life Insurance Policies insofar as they effect contingencies for compensation. Formulate compensation scheme including commission members and auxiliary personnel. Negotiate with specialized agencies and UN special programmes for development of a common scheme. About 150 compensation cases are reviewed and dealt with a year. In the period of organization this work has required one officer full-time. When final arrangements are made for members of commissions and auxiliary personnel, the work should diminish.

III. Special Programmes of United Nations

- A. Advisory service to UNICEF, UNKRA and UNRWA including general control of ICEF budget.
- B. Advisory service to TAB including review of TAB Secretariat budget estimates, issuance of allotments, recommendations concerning subsistence allowance rates for experts, stipends for fellows, etc., and advise on all administrative and financial policies. Subsistence rates have been established for 63 countries - stipend rates have been established for 77 countries.

Description and Nature of Work

Indications of Volume

- C. Financial control of Special Account Funds and advisory service to UN-TMA, including joint establishment of UN policy positions to be taken in TAB on administrative matters.

IV. Servicing of UN Bodies (not specified above)

- A. The Advisory Committee on Administrative and Budgetary Questions

Three sessions of
23 weeks

Assistance in the Committee's Secretariat; provide documentation on all administrative and financial questions.

- B. Fifth Committee

Regular session of
CA - ten weeks

Prepare reports from Secretary-General on all administrative and financial questions.

- C. ACC and CCAQ

Provide Secretariat of CCAQ; prepare working papers for CCAQ on matters where Bureau of Finance has primary responsibility.

Accounts Division

Indications
As to Volume
Per Annum

Description and Nature of Work

Office of the Chief

1. Plans, directs, supervises and coordinates the work of the Division, administering its personnel.
2. Represents the Bureau
 - a. in all discussions with Departments, and specialized agencies relating to accounting matters.
 - b. at meetings of TAB and its working parties in connection with the accounting and control of the Central Fund of the expanded programme for technical assistance.
 - c. Committee on Contracts, the Property Survey Board and the Claims Board.
 - d. Represents the Director in dealing with Board of Auditors, and Inspection Service.
3. Authorizes payments on certified claims for vendors over \$2,000 and any certified claims for travel over \$3,000. Also journal vouchers.
4. Prepares special reports on matters of accounting policies.

Claims Unit

- | | |
|--|--------------------|
| 1. Examines and processes for payment all travel claims from representatives, delegates and staff members. | About 4,000 claims |
| 2. Processes vouchers for payment of travel advances. | 250 |
| 3. Maintains travel advance subsidiary records including posting of vouchers for advances made in the field. | |
| 4. Registers and issues invoices claiming refund of travel advances, when necessary. | 100 invoices |
| 5. Issues invoices to organizations claiming reimbursement of travel costs of staff authorized to accept speaking engagements and follow up on collection. | 130 |
| 6. Examines and approves for payment all sales receipts from Thos. Cook & Son and carriers invoices. | 9,500 invoices |

<u>Description and Nature of Work</u>	<u>Indications As to Volume Per Annum</u>
2. Processes authorized Salary Advances - UN staff	1,200
TAA and TAB	700
3. Prepares necessary "blocks" for all payments, deductions and changes as above in 1 and 2 and:	
a. Blocks for changes in location	140
b. Blocks for obligating TAA salaries	200
4. Prepares certificates as to entitlement to claims in respect of Medical Insurance and forwards them to the Machine Records Unit.	6,000
5. Prepares statements of salaries in connection with pensionable service for the Staff Pension Committee.	140
6. Calculates amounts payable to Medical Insurance Services and Group Life Insurance Company and prepares relevant vouchers for payment.	24
7. Calculates advances requested for Federal and State Income Taxes and makes final settlement of taxes on basis of earnings register.	1,450 4,000

Budget Accounting Unit

The budget accounts are maintained on IBM cards comprising:

a. Regular UN budget accounts	670
b. Working capital accounts	23
c. TAA accounts	1933
d. TAB accounts	<u>252</u>
Total	2,878

The Unit:

1. Processes all allotment advices issued by Budget Division.	2,000
2. Receives all obligating documents, verifies their coding and certifies as to availability of allotted funds.	16,000
3. Receives and checks coding of all vouchers.	36,000

<u>Description and Nature of Work</u>	<u>Indications As to Volume Per Annum</u>
4. Prepares listing of control totals and forwards vouchers to Machine Records Unit. Number of entries on these documents amounts to:	110,000
5. Examines the periodic posting records listing all obligations, liquidations, and expenditure against the allotments and distributes copies to certifying officers.	36
6. Checks the "Status of Allotments" monthly statements and distributes copies to Director, Budget Division, TAA and TAB.	
7. Informs certifying officers during the month the status of the budget accounts with which they are concerned.	
8. Prepares journal vouchers for (a) adjustments in budget accounts, (b) entries from Geneva monthly statements (c) weekly separation vouchers, and completion of month-end payroll vouchers.	430

General Accounting Unit

1. As all general accounts are maintained on IBM cards this Unit keeps only subsidiary records which are not suitable for machine operation because of descriptive information required for identification of items. These subsidiary records comprise:
 - a. Miscellaneous income items.
 - b. Accounts receivable.
 - c. Accounts payable.
 - d. Travel advances.
 - e. Allocations and remittances from the Central Fund of the expanded TA programme.

The Unit:

2. Plans and sets up general account codes consisting of:
 - 379 for General Fund and Trust Funds such as U.N. Joint Staff Pension Fund and Library Endowment Fund.
 - 18 for Working Capital Fund.
 - 140 for TAB Central Fund.
 - 90 for TAA Sub Fund.
 - 625 ...total

<u>Description and Nature of Work</u>	<u>Indications As to Volume Per Annum</u>
3. Codes to the proper general accounts all inter-office vouchers from Geneva Office, the Court, the Economic Commissions, the U.N., TAA, and TAB Missions, Field Offices, and Information Centres. Some vouchers have to be sent for certification and indication of obligation to be liquidated to the various certifying officers. (This work involves reminders so as to ensure early return for posting. Also codes all receipt vouchers).	8,000
4. Prepares the monthly financial statements, a monthly report of 20 pages of accounting statements.	
a. This work requires verification of accuracy of coding and daily posting of:	
(i) vouchers processed by the Claims Unit	22,000
(ii) vouchers processed by TAA Finance Unit	2,500
(iii) vouchers processed by Staff Pension Committee	300
b. Preparation of mid-month and month end trial balance and comparing Treasury's bank accounts balance in foreign currencies with the IEM bank accounts in U.S. dollars.	
c. Giving effect to closing entries in respect of the trial balance.	
d. Consolidating the adjusted Headquarters trial balance with the trial balances of the Court, and the Geneva Office after converting the latter two trial balances into dollars and reconciling them with Headquarters accounts.	
Number of journal vouchers processed in connection with above work (and d):	1,800
5. Bills for all receivables:	
a. Charges to individuals, delegations, members of delegations, representatives, organizations, and staff members for overpayments, or payments made on their behalf.	2,000
b. Charges Geneva Office, Court, IGEF, UN Field Offices for services or payments made on their behalf.	1,300 inter-office vouchers

<u>Description and Nature of Work</u>	<u>Indications As to Volume Per Annum</u>
c. Monthly statements of accounts are sent to each specialized agency and semi-annual statements to each delegation. (Follow up on receivables involves extensive correspondence and telephone calls).	
6. Approves remittances to Court, Geneva Office, Economic Commissions, Information Centres, U.N., TAA, and TAB Missions in replenishment of bank accounts and prepares relevant vouchers.	
7. Reconciles yearly pension fund deductions.	
8. Maintains on file copies of all contracts and files all vouchers.	38,000 vouchers
9. Processes TAA travel claims, inter-office vouchers chargeable to TAA accounts and vouchers for replenishment of funds of TAA missions and examines monthly accounts of those missions.	One officer is assigned to TAA Finance Unit. 2,500 vouchers per annum.

Machine Records Unit

1. Produces mid-month advance and monthly payroll with checks for U.N., TAA, TAB and ICEF staff on basis of "blocks" received from the Pay and Allowance Unit.	
2. Produces the Duty Status Summaries.	
3. Prepares part of payroll vouchers on basis of IEM list totals of the payrolls.	
4. Punches and verifies IEM cards for other than payroll:	
a. Number of entries	110,000
b. Number of vouchers	38,000
c. Number of checks produced	12,000
5. Produces daily posting record for all vouchers received.	
6. Produces monthly: posting record for all budget and general accounts, status of allotment statements, record of unliquidated obligations for all budget accounts, and trial balance for all general accounts.	3,503 accounts
7. Reconciles the three bank accounts on which IEM checks are drawn.	

Indications
As to Volume
Per Annum

Description and Nature of Work

8. Produces statistical reports on personnel and earnings register.
9. Produces basic material for economic statistics as arranged with the Statistical Office of the Department of Economic Affairs.

Treasury

<u>Description and Nature of Work</u>	<u>Indications as to Volume</u>	<u>Average Per Annum</u>
1. Collection from Member States of advances to Working Capital Fund and of contributions to Budget. Collection of contributions from non-Member States towards the expenses of the International Court of Justice and the expenses relating to the international control of narcotic drugs. Collection of non-budgetary contributions of the Expanded Programme of Technical Assistance. Follow up on all unpaid contributions. Also service the Committee on Contributions.	Letters to Member Governments and memoranda re contributions Cables re contributions 3 monthly statements on status of contributions Reports on contributions (2 for each quarter) An officer serves as Secretary of the Contribution Committee	1,100 50 36 8
2. Collection of other monies due to United Nations.	Receives funds and issues an average of 700 receipts per month	8,400
3. Opens, maintains and operates Bank accounts.	Number of bank accounts - 425 (in dollars and local currencies) Remittances abroad, 60 per month Bank Advices checked and filed Letters to banks, 80 per month Cables to banks	720 600 960 36
4. Makes disbursements on receipt of certified vouchers.	Checks issued per month, 5200 Checks mailed, 1500 Checks distributed over counter, 1000 Checks distributed to Departments, 2700 Vouchers paid, 1633 Twice a month, checks of 1600 staff members credited to their bank accounts and Chemical Bank Payments from imprest cash, 215	62,400 18,000 12,000 32,400 19,596 2,580
5. Maintains appropriate records and attends to all matters re office routine.	Entries on Cashiers' Bank Ledgers, Cash Receipt Book and Investment Ledgers, 700 per month Letters prepared and mailed 285	8,400 3,420

<u>Description and Nature of Work</u>	<u>Indications as to Volume</u>	<u>Average Per Annum</u>
	Daily registers of payments, 15 p.m.	180
	Entries in personal jackets of TAA experts and fellows, 310 p.m.	3,720
	Cables prepared and dispatched 60 p.m.	720
6. Studies and recommends appropriate foreign exchange rates to Technical Assistance Board.	Number of currencies used in active bank accounts (kept in both dollar and local currencies)	44
	Number of currencies covered	82
7. a) Controls the funds and deals with administrative matters relating to investment, signs all purchase and sale orders for securities of the following funds:	Investment vouchers prepared per month - 80	960
<u>In round figures</u>		
Joint Staff Pension Fund of about - \$32 million ICEF Funds - 15 million Working Capital Fund 10 to 15 million Technical Assistance Funds 3 to 10 million Library Endowment Fund \$ 500,000	Dollar volume for regular monthly investment for Joint Staff Pension Fund, \$600,000	\$7,200,000
b) Services Investments Committee as Secretary. Services Investments Advisory Board as Secretary.		
8. Takes action to effect approved policies relating to all insurance matters.	Number of policies in force Insurance premium invoices processed, monthly about 10 Shipments insured monthly, 150 Insurance claims processed Average letters prepared per month re insurance, 60	31 480 1,800 83 720

Secretarial Pool

<u>Description and Nature of Work</u>	<u>Indications as to Volume</u>
1. Furnishes secretarial and clerical services to the Bureau.	Provides secretarial and clerical services for the Bureau and especially the Budget Division; part time assistance to Secretariats of Advisory Committee, Fifth Committee, Office of Assistant Secretary-General; and relief for regular divisional secretaries on leave.
2. Supervisor of pool is administrative assistant and with clerk takes charge of Bureau internal administrative matters.	<p><u>Periodic:</u> (requires a week) preparation of Bureau annual estimates for salaries, allowances, home leave; space and telephone moves.</p> <p><u>Bi-monthly:</u> personal telephone calls - official telephone calls; duty status summaries; distribution of payroll cheques.</p> <p><u>Daily:</u> liaison with Registry; supervision and maintenance of time and leave records; travel arrangements - preparation of authorizations for travel and travel documents (visas, passports, laissez-passers), reservations, travel claims, and preparation of any related correspondence; personnel matters - keeps up to date manning table for Bureau, personnel actions and any forms relating to transfers, terminations, salary advances, education grants and children's allowances; drafts for Deputy Director correspondence on these matters; periodic reports as required; liaison with Personnel on secretarial and clerical matters, recruitment, transfers, promotions; prepares staff listings and other miscellaneous statistical reports requested; requisitioning and procuring supplies; internal distribution of documents; dispatch of allotments, authorizations and manning tables. Clerk acts as comptometer operator when required.</p>

Internal Administrative Responsibilities

Other than certain certifying and management responsibilities for Bureau allotments, etc., which are normally exercised by the Director or Deputy-Director, purely internal administrative functions are limited, for the most part, to matters of staff administration (maintenance of leave records, control of overtime, initiation of personnel actions, travel authorizations, F/10's, etc.) and other work of a largely routine character. Such duties are handled by the supervisor of the typing pool with the assistance of a clerk.

Possibilities of Staff Reductions

Originally the functions of the Bureau of Finance were performed by the Bureau of Administrative Management and Budget and the Bureau of Comptroller. The two Bureaus were merged in 1949 to form the present single Bureau, and a separate Inspection Service, with internal audit functions, was created. This re-organization resulted in the reduction of posts from 144 in January 1948 to 119 in January 1949. Of the 119 posts, 103 were assigned to the new Bureau and 16 to the Inspection Service. Between 1949 and 1952, total posts in the Bureau were further reduced to 90. The present number of posts, proposed for continuation in 1954, is 91. It will thus be seen that the number of staff for the Bureau of Finance as such over the years 1949 to 1953 was reduced by a total of 38 posts.

The major part of this reduction was applied to the Accounts Division, where among other things a simplification of a rather elaborate expenditure control system made significant savings possible.

The workload of the Bureau is naturally almost 100% dependent upon the total amount of business performed by the Organization as a whole. Whenever a new program is finally approved, the Bureau has to do its share of the job, i.e., prepare budget estimates, follow them through in the appropriating Committee, issue allotments, control the use of allotments and keep proper accounts for the money spent. None of these functions can very well be curtailed or eliminated without detriment to the Organization. Especially as regards the use of allotments, it is believed that the present system of control - both on the budget side and on the accounting side - represents the bare minimum and that the trend as reflected in recent recommendations of the Advisory Committee is certain to be in the direction of enlarging and strengthening this control function. This would obviously mean an increase of the workload of the Bureau.

Looking back over the past years the workload of the Bureau has constantly increased, especially on the accounting side where, for instance, Technical Assistance operations have created a heavy additional burden. When the entire accounting operation was put on I.B.M. in January 1952, it was expected that the elimination of 2 to 3 posts would thereby become possible. Due, however, to increased Technical Assistance operations this saving did not materialize; instead, it has been necessary to obtain some additional staff which is being carried on the payroll of Technical Assistance Administration.

It would therefore seem that generally speaking, improvement or simplification of the accounting methods and working procedures of the Bureau as a whole, offers the only real possibility of achieving additional staff savings. It would not make sense to state categorically that such further improvement is not feasible, i.e., that the present set-up is perfect. The Bureau, however, is not at present in a position to submit any specific proposals to this end. The Inspection Service, during 1952 and 1953, has made a survey of the Accounts Division in connection with an audit of the accounts and a draft report is in preparation. It goes without saying that any useful proposal that the Inspection Service might be able to make towards simplification of the present accounting system will be welcome.

BUREAU OF FINANCE

GENERAL RESPONSIBILITY

The main functions of the Bureau are to implement UN financial regulations and rules and to carry out other administrative, budgetary and financial policies laid down by the General Assembly, on behalf of the Secretary-General and under the Assistant Secretary-General for administrative and Financial Services.

The Bureau's basic responsibilities are:

- To prepare and submit the annual budget and administer appropriations;
- To receive and keep custody of all funds and to control and account for all disbursements;
- To perform advisory functions and in some instances financial control functions for UN special programmes;
- To seek the co-ordination of administrative and financial policies as between UN and specialized agencies;
- To make studies and recommendations on administrative, budgetary, financial and accounting policies.

OFFICE OF THE DIRECTOR

Plans, co-ordinates and directs the activities of the Bureau and supervises the application of financial regulations and rules to all budgetary and financial actions of the United Nations;

- Represents the Secretary-General on the Consultative Committee on Administrative Questions except when personnel questions are under discussion;
- Represents the Secretary-General on the Staff Pension Committee, Joint Staff Pension Board and Advisory Board on Compensation Claims;
- Represents the Department on the Publications Board and the Exhibits Committee;
- Represents the Bureau in the work of various internal committees including Missions Co-ordination Committee;
- Speaks for the Department and the Secretary-General at meetings of the Advisory Committee on Administrative and Budgetary Questions, the Fifth Committee (as alternate to the Assistant Secretary-General, and the Board of Auditors.

- 1 PD Principal Director
- 1 D-2 Deputy Director
- 1 G-4 Secretary

SECRETARIAL POOL

Furnishes administrative and secretarial services to the Bureau.

- 1 G-5 Administrative Assistant
- 9 G-3 Intermediate secretaries and clerks
- 3 G-2 Junior secretaries and clerks

BUDGET DIVISION

Plans form of the annual budget, reviews and finalizes Departmental estimates, prepares final budget text, informational tables on budget, and comparative analysis of specialized agency budget;

Administers appropriations and controls expenditure through Departmental allotment, manning table, and authorization procedures; develops coding and account classifications for Bureau control purposes;

Prepares supplementary estimates to budget and budget estimates, Assembly documentation on all administrative and financial questions, and statements on financial implications of new proposals for Councils, Commissions and Committees;

Performs or assures necessary research on salary and allowance rates and policies; initiates or reviews bulletins and instructions having financial implications; issues Administrative Manuals; carries out administrative and financial inspection and review, including studies, as directed;

Handles social security matters, including administration of claims for compensation;

Exercises general control of UNICEF and TAB administrative budgets and gives budgetary and financial advisory services to UNICEF, UNKRA, UNRWA and TAB;

Maintains liaison with specialized agencies on administrative, budgetary and financial questions and provides Secretary of Consultative Committee on Administrative Questions.

- 1 D-1 Chief of Division
- 1 P-5 Deputy Chief
- 1 P-5 Administrative Officer
- 8 P-4 Administrative Officers
- 5 P-3 Administrative Officers
- 2 P-2 Administrative Officers
- 1 P-1 Administrative Officer
- 2 G-4 Secretary and Clerk

ACCOUNTS DIVISION

OFFICE OF CHIEF

Plans and supervises the work of the Division and prepares recommendations and documentation on matters of accounting policy;

Represents the Bureau: in discussions with Departments and specialized agencies on accounting matters; at meetings of TAB and its working parties on accounting and control of Special Account funds; on the Committee on Contracts; Property Survey Board, and Claims Board; in dealings with Board of Auditors and Inspection Service;

Authorizes payments on certified claims for vendors over \$2,000 and for travel over \$3,000, and journal vouchers.

- 1 D-1 Chief of Division
- 1 P-5 Deputy Chief
- 1 G-4 Secretary
- 1 G-3 Secretary

TREASURY

Collects and controls advances to the Working Capital Fund and contributions to the annual budget and to the Expanded Programme for Technical Assistance; collects monies due to the UN;

Makes disbursements on receipt of certified vouchers; maintains appropriate treasury records;

Opens and maintains bank accounts; controls funds and deals with administrative matters relating to investment of UN and Joint Staff Pension Fund monies;

Handles all liability, property and accident insurance matters under approved policies;

Provides the Secretary of the Investments Committee and of Committee on Contributions.

- 1 P-4 Treasurer
- 4 P-3 Administrative Officers
- 1 P-2 Administrative Officer
- 2 G-4 Clerks
- 3 G-3 Clerk-Typists
- 1 G-2 Secretary

TECHNICAL ASSISTANCE UNIT

Prepares vouchers for recording allocations and remittances to participating organizations and TAB and for inter-organizational exchanges, and advices of allocations;

Prepares monthly and quarterly statements on the Central Fund of the Expanded Programme for Technical Assistance and monthly currency reports for TAA;

Advices TAB, TAA and participating organizations on related matters.

- 1 P-3 Administrative Officer (paid by TAB)
- 1 P-1 Administrative Officer

GENERAL ACCOUNTING UNIT

Maintains all journal and other records subsidiary to machine-tabulated general accounts; plans and sets up general account codes; codes to the proper general accounts all inter-office vouchers; handles all bills for receivables.

Prepares monthly financial statements on UN Funds.

- 1 P-3 Chief of Unit
- 1 P-3 Administrative Officer
- 3 P-2 Administrative Officers
- 1 P-1 Administrative Officer
- 1 G-3 Statistical Clerk
- 1 G-3 Clerk Typist
- 1 P-4 Chief of TAA Finance Unit (on loan)

CLAIMS UNIT

Examines and approves for payment all UN obligations (except TAA travel claims) including travel and subsistence claims by delegations, representatives or members of committees and commissions and vendors' claims.

- 1 P-3 Chief of Unit
- 3 P-2 Administrative Officers*
- 1 P-1 Administrative Officer
- 1 G-4 Accounts Clerk
- 3 G-3 Accounts Clerk
- 1 G-4 Accounts Clerk (paid by TAA)

* one on loan to TAA

BUDGET ACCOUNTING UNIT

Processes all allotment advices and obligating documents, certifies latter as to availability of funds; verifies coding of obligating documents and vouchers;

Examines periodic posting records and monthly statements of budget accounts;

Prepares journal vouchers for adjustments in budget accounts for Geneva statements and for payroll.

- 1 P-3 Chief of Unit
- 1 P-2 Administrative Officer
- 1 G-4 Accounts Clerk
- 1 G-3 Accounts Clerk

PAY AND ALLOWANCE UNIT

Calculates the payment of salaries, wages and allowances to UN, UNICEF and TAB Headquarters staff and TAA experts and fellows (excluding those administered regionally);

Processes salary advances; prepares IEM blocks for all payments; prepares salary statements;

Computes amounts payable to life and health insurance companies;

Approves advances and makes settlements for income tax reimbursement.

- 1 P-3 Chief of Unit
- 1 P-1 Administrative Officer
- 4 G-4 Payroll Clerks
- 1 G-3 Accounts Clerk
- 1 G-2 Accounts Clerk
- 1 G-4 Payroll Clerk (paid by UNICEF)
- 1 G-4 Payroll Clerk (paid by TAA)
- 1 G-4 Payroll Clerk (paid by TAB)

MACHINE RECORDS UNIT

Prepares IEM cards for all postings from allotment advices, obligating documents and vouchers;

Produces all accounting records and statements with the exception of some subsidiary records;

Prepares month-end payroll and mid-month advance listing;

Produces statistical reports on personnel pay and allowances as well as basic material for economic statistics as arranged with the Statistical Office of the Department of Economic Affairs.

- 1 P-2 Chief of Unit
- 2 G-4 Machine Operators
- 1 G-3 Junior Machine Operator
- 3 G-3 Key-punch Operators