



21 November 2003

Secretary-General's bulletin

Organization of the Office of Programme Planning, Budget and Accounts

The Secretary-General, pursuant to Secretary-General's bulletin ST/SGB/1997/5, entitled "Organization of the Secretariat of the United Nations", and for the purpose of establishing the organizational structure of the Office of Programme Planning, Budget and Accounts, promulgates the following:

Section 1 General provision

The present bulletin shall apply in conjunction with Secretary-General's bulletin ST/SGB/1997/5, entitled "Organization of the Secretariat of the United Nations".

Section 2 Functions and organization

2.1 The Office of Programme Planning, Budget and Accounts:

- (a) Is the central service related to programme planning, budget and accounts;
- (b) Administers and ensures compliance with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation; and relevant legislative mandates;
- (c) Establishes and applies the budgetary and accounting policies and procedures of the United Nations;
- (d) Ensures sound financial management of all resources made available to the Organization and ensures their effective and efficient use, directly or through delegation of authority and/or instructions to other offices of the United Nations at Headquarters and overseas;
- (e) Accounts for and reports to the appropriate authorities on the use made of United Nations financial resources;

(f) Facilitates intergovernmental deliberations by the General Assembly and decision-making on the issues of planning, programming, budgeting and accounts of the Organization;

(g) Implements and operates the financial components of the Integrated Management Information System (IMIS), in particular by providing specifications for changes and conducting user acceptance tests, support of the departments and offices with delegated administrative authority and the monitoring of the operations of the system.

2.2 The Office is divided into organizational units as described in the present bulletin.

2.3 The Office is headed by the Assistant Secretary-General, Controller. The Controller and the officials in charge of each organizational unit, in addition to the specific functions set out in the present bulletin, perform the general functions applicable to those positions, as set out in Secretary-General's bulletin ST/SGB/1997/5.

Section 3

Assistant Secretary-General, Controller

3.1 The Assistant Secretary-General, Controller, is accountable to the Under-Secretary-General for Management.

3.2 The Assistant Secretary-General, Controller, is responsible for all the activities of the Office of Programme Planning, Budget and Accounts and supervises five organizational entities, namely, the Accounts Division, the Peacekeeping Financing Division, the Programme Planning and Budget Division, the Contributions Service and the Treasury.

3.3 The Assistant Secretary-General, Controller, administers, as delegated, the Financial Regulations and Rules of the United Nations and ensures compliance therewith; advises the Secretary-General and the Under-Secretary-General for Management on policy matters with respect to the budget, plans, work programmes and finances of the United Nations; represents the Secretary-General in the committees of the General Assembly, the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Coordination in the presentation of the budget outline, the biennial programme budgets and budgets of the criminal tribunals, medium-term plans, peacekeeping budgets and budget performance reports; represents the Secretary-General in other bodies and working groups of the United Nations system and other international forums on budgetary and financial matters; establishes budgetary and accounting policies, procedures and guidelines for the Organization; exercises financial control of the resources of the Organization; and designates and approves of staff members whose functions involve significant financial duties where this authority is to be exercised by the Controller pursuant to the existing rules.¹

¹ Currently Secretary-General's bulletin ST/SGB/213/Rev.1, entitled "Designation of staff members performing significant functions in financial management, personnel management and general services administration".

Section 4

Office of the Assistant Secretary-General, Controller

The core functions of the Office of the Assistant Secretary-General, Controller, are as follows:

- (a) Assisting the Assistant Secretary-General, Controller, in his overall direction, supervision and management of the Office of Programme Planning, Budget and Accounts;
- (b) Discharging responsibilities as delegated to the Assistant Secretary-General, Controller, under the Financial Regulations and Rules of the United Nations;
- (c) Formulating policy papers, reports and guidelines and providing advice on planning, programming, and budgetary and accounting matters;
- (d) Evaluating, reviewing and formulating the terms and conditions of the delegation of the Controller's authority and responsibility under the Financial Regulations and Rules of the United Nations and monitoring the application thereof;
- (e) Reviewing all financial agreements outlining the terms and conditions of voluntary contributions, including contributions in kind and non-reimbursable loans in compliance with the Financial Regulations and Rules of the United Nations;
- (f) Coordinating interdepartmental activities relating to planning, programming, and budgetary and accounting matters;
- (g) Implementing, supporting and operating the finance components of IMIS.

Section 5

Accounts Division

5.1 The Accounts Division is headed by a Director who is accountable to the Assistant Secretary-General, Controller.

5.2 The core functions of the Accounts Division are as follows:

- (a) Ensuring proper application of the Financial Regulations and Rules of the United Nations and established procedures relating to accounting matters;
- (b) Recording and maintaining all the accounts of the United Nations;
- (c) Recording income and expenditure; reconciling bank accounts; and monitoring the expenditures and the financial assets of the Organization;
- (d) Preparing financial statements, including the biennial financial report, and the annual peacekeeping financial report; preparing cash-flow reports for regular budget and peacekeeping operations; and preparing other special financial reports as required;
- (e) Processing the payment of salaries and related allowances, other benefits and entitlements to United Nations staff; processing payments to vendors and other contractors; and effecting other payments in respect of the financial obligations of the Organization;

(f) Coordinating, establishing and administering the group health and life insurance programme and the property and liability insurance activities of the Organization;

(g) Providing secretariat services to the Advisory Board on Compensation Claims and the United Nations Claims Board; and administering related compensation payments under relevant rules;

(h) Implementing, supporting and operating the finance components of IMIS;

(i) Providing system support for the maintenance of the general accounting system, the payroll system, after-service health insurance, income tax reimbursement processing and support, and, together with the Office of Mission Support of the Department of Peacekeeping Operations, of field accounting and payroll systems used in peacekeeping operations;

(j) Performing the approving officer functions for Headquarters transactions as delegated by the Controller.

Section 6

Peacekeeping Financing Division

6.1 The Peacekeeping Financing Division is headed by a Director who is accountable to the Assistant Secretary-General, Controller.

6.2 The core functions of the Peacekeeping Financing Division are as follows:

(a) Establishing policies, procedures and methodology for the estimation of resource requirements and providing policy guidance, consistent with the Financial Regulations and Rules of the United Nations, on matters relating to the financing of peacekeeping operations;

(b) Preparing annual budgets and performance reports, their related liquidation budgets, and reports on the disposition of assets; annual reports on the support account for peacekeeping operations; and other reports concerning the administrative and budgetary aspects of the financing of peacekeeping operations;

(c) Preparing statements to the Security Council and other reports on activities other than peacekeeping operations authorized by the Security Council in its resolutions;

(d) Monitoring the cash-flow status of the special account for each peacekeeping operation, recommending the short-term investment of cash not immediately required for each of the special accounts; authorizing payment to Governments for settlement of their certified death and disability, contingent-owned equipment and letters-of-assist claims; and, with regard to troop cost reimbursements to Governments, determining average monthly troop strengths, establishing amounts reimbursable and initiating payments;

(e) Providing substantive services to the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee of the General Assembly on peacekeeping financing issues;

(f) Implementing and operating the finance components of IMIS.

Section 7

Programme Planning and Budget Division

7.1 The Programme Planning and Budget Division is headed by a Director who is accountable to the Assistant Secretary-General, Controller.

7.2 The core functions of the Programme Planning and Budget Division are as follows:

(a) Developing and implementing policies, procedures and methodology and providing guidance, consistent with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, on matters relating to the programme budget and extrabudgetary resources;

(b) Enhancing the integrated process of planning, programming and budgeting in all sectors of the programme budget of the Organization;

(c) Preparing and presenting to the legislative bodies the Secretary-General's budget outline; biennial programme budgets and budgets of the criminal tribunals; medium-term plans and revisions thereto; budget performance reports; and other reports on budgetary matters, including statements of programme budget implications of new activities, as well as revised or supplementary programme budget proposals;

(d) Establishing control reporting systems and procedures relating to the implementation of programme budgets, medium-term plans and extrabudgetary funds to ensure the economical and proper use of resources;

(e) Providing substantive services on programme and budgetary issues to the Fifth Committee and other committees of the General Assembly, the Economic and Social Council and its subsidiary bodies, the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Coordination;

(f) Implementing and operating the finance components of IMIS.

Section 8

Contributions Service

8.1 The Contributions Service is headed by a Chief who is accountable to the Assistant Secretary-General, Controller.

8.2 The core functions of the Service are as follows:

(a) Facilitating, through the provision of technical services, the work of the Committee on Contributions and other bodies on questions relating to the scale of assessments; contributions; and provision of support to pledging conferences for various United Nations activities;

(b) Notifying Member States regarding all of their assessments and improving the timeliness of receipt of assessed and voluntary contributions;

(c) Improving the capacity to monitor and forecast the Organization's cash flow and to develop strategies to deal with anticipated problems in that regard.

Section 9
Treasury

9.1 The Treasury is headed by a Chief who is accountable to the Assistant Secretary-General, Controller.

9.2 The core functions of the Treasury are as follows:

- (a) Ensuring the timely receipt and safe custody of cash resources;
- (b) Increasing the earnings potential of funds under management;
- (c) Improving the payment systems in order to streamline processing, reduce costs and enhance security;
- (d) Enhancing control mechanisms that protect the payment systems, bank account balances and investments of the Organization;
- (e) Ensuring that cash concentration benefits are achieved.

Section 10
Final provisions

10.1 The present bulletin shall enter into force on 1 December 2003.

10.2 The Secretary-General's bulletin of 1 June 1998, entitled "Organization of the Office of Programme Planning, Budget and Accounts" (ST/SGB/1998/13), is hereby abolished.

(Signed) Kofi A. **Annan**
Secretary-General
