

TIER II STANDARD FOR FINANCIAL MANAGEMENT SPECIALISTS

INTRODUCTION

1. This grade level standard illustrates the application of the ICSC Master Standard (Tier I) to a specific field of work of the United Nations common system: **Financial management specialists**. It is divided into three sections:

- Definition of coverage;
- Summary factor rating chart;
- Grade level descriptions of typical duties and factor-by-factor evaluation rationales.

2. The Tier II standard for Financial management specialists was developed in two stages a first version was presented at the Commission's twentieth session (New York, July 1984). The CCAQ Sub-Committee on Job Classification, at its twelfth session (Rome, December 1984), considered a reformulated version of a draft standard - previously presented at the Commission's twentieth session - which eliminated all references to different categories of organizations and removed or added language in various factors as necessary to enhance the distinction between different levels of responsibility. The Sub-Committee highlighted the need to better reflect in the Tier II standard the impact of the different fields of work in the context in which they occurred, in particular the scope of the organizations activities. The Sub-Committee convened a special working group (Geneva May 1985) to develop grading standards that would meaningfully and clearly distinguish the breadth, scope and complexity of the work at various grade levels and better incorporate the work of budget specialists. The Group included job classification specialists from the United Nations, FAO, ICAO, WHO, ITU and IAEA, as well as the Commission's secretariat. It reviewed supplemental information from several organizations, including statistical data on financial operations for 1984, proposed types of indicators of workload and complexity and new job descriptions. The end-product was presented to the Sub-Committee which tested its application on a number of jobs and confirmed that the standard was indeed appropriate. The standard was subsequently endorsed by the CCAQ at its sixty-third session (New York, June-July 1985).

3. The standard was promulgated by the International Civil Service Commission at its twenty-second session in July 1985.

4. This standard, like other Tier II standards, includes statements of typical duties at each grade level. These statements are intended to demonstrate correct applications of the Master Standard in the Financial Management specialists field of work. Separate statements of typical duties are presented at some grade levels as alternatives "A" and "B". The A alternative refers to work that is the maintenance of the processing of transactions and accounts. The B alternative is oriented towards systems and financial management work (e.g., budget, investment or treasury management or analysis).

I - DEFINITION OF COVERAGE

5. This section serves to confirm the appropriateness of the job to the occupational category and field of work. The coverage of the standard is defined by reference to (a) the Common Classification of Occupational Groups (CCOG) narrative description of the field of work; (b) a listing or description of occupations specifically excluded from the standard; and (c) further clarification of the distinctions between Professional and General Service work in the field of work.

A. Inclusions - CCOG definitions

6. The field of work described in the standard is defined as follows:

1.A.01. Financial management specialists

Perform functions related to the Organization's accounts, budget and/or treasury operations. Plan and administer financial services including payroll operations, maintain the financial records and ensure all internal control procedures are implemented. Prepare financial statements, and plan, install and administer conventional or EDP accounting systems. Manage the funds of the Organization, including receipt, recording, disbursement and investment of funds from all sources; purchase and sell currencies; arrange banking services; administer collection of assessments from member governments and maintain appropriate records. Formulate or review budget estimates and proposals to ensure consistency with medium- and long-term programme objectives and financial capacity of organization; prepare budget analytical reports; assist with the preparation of budget and programme directives and guideline material. Develop, install and maintain budgeting systems which provide control of expenditures.

7. The financial management specialist field of work includes five occupational specializations which are described below:

1.A.01.a. Accountants -- general

Supervise or perform professional work related to the official accounting records of the Organization; plan and administer services relating to the documentation, classification and recording of financial transactions and advise on related problems; plan, install and administer conventional or electronic data-processing accounting systems; prepare and certify financial statements; review tax returns, check and verify accounts and book-keeping records; develop and maintain accounting systems, procedures and activities, ensuring the application of proper accounting controls and conformity with financial regulations, rules, policies and procedures; review, analyse and evaluate accounting records to ensure proper recording of transactions; prepare accounting and other financial data for management information; review and authorize payments; administer payroll.

1.A.01.c. Budget management specialists

Apply principles of financial management to analyse past and present fiscal operations and estimate future revenues and expenditures to prepare budget; analyse proposals in terms of budgetary objectives, past and present operating budgets, and trends in patterns of resource allocations; analyse records of present and past operations, trends and costs, estimated and realized revenues, administrative commitments, and obligations incurred; develop, install and maintain budgeting systems which provide control of expenditures; interpret accounts and records of management, prepare and interpret budget directives and guidelines.

1.A.01.d. Cost accountants

Apply principles of cost accounting and statistics to devise, implement and administer systems that provide management with detailed cost data not ordinarily supplied by general accounting systems; plan, implement and direct systems of cost finding and reporting to determine, record and report costs of factors such as purchases, labour, inventory and machine maintenance, which affect operations.

1.A.01.e. Financial analysts

Conduct statistical analyses of information affecting organization's investment programmes and evaluate suitability of present and future investments; interpret data concerning the price, yield, stability and future trends of investments, using stock and bond reports, financial periodicals, securities manuals and personnel interviews; summarize data, setting forth current and long-term trends in investments, and risks and measurable economic influences pertinent to status of investments; analyse losses, advise on financial trends and suggest remedial measures.

1.A.01.f. Treasurers

Manage the cash funds for the Organization: receipt, recording and investment of cash from all sources; make disbursements; prepare short- and long-term cash flow plans; decide the level of cash funds required in the short term in various currencies; monitor the Organization's portfolio of funds on deposit; purchase and sell currencies to meet the needs determined; invest excess cash funds at the best available interest rates; make banking arrangements; provide technical support to the Organization's advisory committee on investments; complete, record and follow up on the collection of assessments from member governments.

B. Exclusions

8. This standard is not intended for direct application to classify jobs in occupations which are not well represented throughout the United Nations common system organizations, i.e., Cost accountants (1.A.1.d.) and Financial analysts (1.A.1.e.). Positions in these occupations should be classified by application of the Master Standard; the Tier II standard for financial management specialists may provide useful supplementary information about classification of jobs in related occupations.

C. Issues in the field of work

9. Similar functions performed in different organizations will vary in complexity with impact on grade levels, according to indicators such as:

- (a) The value, reliability and nature of funding; number of different funding options and sources;
- (b) The extent and nature of banking relationships and currency transactions;
- (c) The number of geographic locations (field offices, projects, etc.) and the extent of delegated authority for financial operations, exceptions, systems and security;
- (d) The number and type of staff receiving financial services;
- (e) The nature and extent of reporting requirements;
- (f) The complexity and scope of mobilizing the Organization's financial resources in relation to the requirements of its programme.

10. In using these Tier II standards to grade jobs in the context of the United Nations common system, it is important to keep in mind that organizations differ widely in complexity as indicated by the following:

- (a) Values of funds range from less than \$12 million to more than \$860 million with a median of approximately \$92 million (1982 figures);
- (b) Reliability and nature of funding in terms of percentage of funds depending on voluntary contributions ranges from 17% to 80% with a median of 40% (1982 figures);
- (c) The extent and nature of banking relationships range from frequent, direct and high volume banking operations in nearly every common system duty station in almost all currencies, to dealing directly in two to four currencies at a headquarters location;
- (d) Number of geographic locations ranges from the most extensive network of projects, field offices and emergency operations with extensive delegation through regional offices or emergency operations, to a centralized operation providing financial services outside its headquarters only to a few conferences and projects;
- (e) The number of staff members receiving financial services ranges from approximately 150 to over 17,500 with a median of approximately 1,500;
- (f) Requirements for mobilization of the Organization's financial resources will vary in complexity from the situation of an established headquarters where almost all contingencies are anticipated by financial rules, to the situation of responding to a peacekeeping, humanitarian aid or disaster relief emergency where operational requirements must be balanced with the need for financial controls and a large amount of money is being spent in a short period of time.

11. In using the standard, a common understanding of two key terms is important for correct application, as follows:

- Organization** - refers to a single entire United Nations common system organization.
- Financial system** - refers to the entire range of financial activities of an organization.

II - GRADE LEVEL DESCRIPTIONS AND EVALUATION RATIONALES

P-1 GRADE LEVEL

A. Description of typical duties

Works with a higher level Professional and supervises the processing of homogeneous transactions where several consecutive stages of processing are involved; analyses unusual transactions to recommend processing; and assists in the development of new/revised work methods, procedures, and systems. This requires knowledge, understanding and application of financial principles and procedures.

The responsibilities of the job require that its incumbent:

- Review on a test or exception basis a variety of financial documents (e.g., commitments or expenditure proposals or reports) to ensure that these are in conformity with relevant financial regulations, policies, and procedures.
- Supervise support staff and decide the correctness of cases processed; propose improvements in work methods and training for staff.
- Certify or refer for action financial documents, giving appropriate explanations and suggesting remedial or alternative action as appropriate.
- Provide guidance to staff inside and outside the finance component concerning the correct application of finance regulations, rules, or procedures to cases.
- Prepare, analyse and evaluate information from the financial records and provide data and assistance to a higher level professional relevant to improvements of the financial operation.

B. Factor rating rationales

I. PROFESSIONAL KNOWLEDGE

H. Theoretical knowledge

First level university degree in business administration or equivalent with specialization in finance or accounting is required to understand principles underlying financial regulations, rules and procedures that are applied; accounting transactions must be understood in terms of the whole structure of the accounts.

V. Practical experience

Professional accounting/financial experience at the national level for more than one year.

D. Language knowledge

One working language of the Organization.

II. DIFFICULTY OF WORK

H. Individual contribution

Analyses unusual transactions and recommends disposition; applies accounting principles, rules and procedures.

V. Complexity of work assigned

Analyses data and documentation to determine conformity with relevant rules, recommends disposition of cases which require unusual interpretations to higher graded staff.

III. INDEPENDENCE OF WORK

H. Guidelines

Guidelines available include financial regulations, rules and instructions and apply to most cases; specific advice may be sought for resolving unusual cases.

V. Supervisory controls

An official within the same discipline reviews work for accuracy and completeness, work on complex cases is reviewed in progress.

IV. WORK RELATIONSHIPS

Internal

H. Skill

Exchanges information.

V. Importance

Accounts serviced are not within the functional area.

External

H. Skill

Exchanges routine information.

V. Importance

The work of the position requires virtually no outside contacts.

V. SUPERVISORY RESPONSIBILITY

H. Responsibility for support staff

May oversee the work of two to ten support staff.

V. Responsibility for Professional staff

Normally, does not supervise work of Professional staff.

VI. IMPACT OF WORK

H. Effect on work

Decides correctness of routine transactions, in the course of overseeing the processing done by support staff.

V. Consequences of errors: Level c

Errors are generally discovered during review, e.g., through spot checking of cases, but errors take time to correct which, in turn, causes delays in subsequent issue of payments.

P-2 GRADE LEVEL

Alternative A

A. Description of typical duties

Supervises and manages a homogeneous portion of the financial operation, processing transactions where concurrent stages of processing are required and a comprehensive review of work is not feasible. This involves supervising staff and explaining financial rules, as applied to transactions, to officials throughout the Organization.

The responsibilities of the job require that the incumbent:

- Maintain a portion of the financial operation and ensure that all internal control systems are being implemented as set out in the procedures and make recommendations for modification of systems when necessary.
- Analyse and evaluate financial reports produced on a regular basis and explain variances and produce reports and correspondence as required.
- Supervise support staff processing transactions, determine if instruction or guidance is necessary to correct or improve processing, and ensure that deadlines set in the regular reporting cycle are met.
- Review on a random or exception basis complex transactions processed by the staff (e.g., commitments, transfer of funds).
- Provide guidance to staff inside and outside the finance component concerning correct interpretation of financial regulations, rules, procedures as applied to particular transactions.

B. Factor rating rationales

I. PROFESSIONAL KNOWLEDGE

H. Theoretical knowledge

First level university degree in business administration or equivalent with specialization in finance or accounting is required to understand principles underlying financial regulations, rules and procedures that are applied; accounting transactions must be understood in terms of the whole structure of the accounts.

V. Practical experience

Professional accounting experience at the national level for over five years, or at the international level for over two years.

D. Language knowledge

One working language of the Organization.

II. DIFFICULTY OF WORK

H. Individual contribution

Analyses unusual transactions and recommends disposition; and applies accounting principles, rules and procedures.

V. Complexity of work assigned

Analyses operating problems in the application of financial rules and in the supervision of staff. Within the group of accounts to which assigned, applies intensive depth of analysis to resolve problems and to identify exceptions; a variety of accounting operations must be conducted in relation to the whole group of accounts.

III. INDEPENDENCE OF WORK

H. Guidelines

Guidelines available can be applied to most problems; however, incumbent exercises discretion regarding unusual transactions or corrections where guidelines do not apply

specifically.

V. Supervisory controls

An official within the same discipline reviews work for accuracy and completeness, work on most complex items is conferred about in progress.

IV. WORK RELATIONSHIPS

Internal

H. Skill

Exchanges information and provides clarification.

V. Importance

Accounts serviced or reports reviewed are not within the functional area.

External

H. Skill

Exchanges routine information.

V. Importance

The work of the position requires virtually no outside contact.

V. SUPERVISORY RESPONSIBILITY

H. Responsibility for support staff

May oversee the work of two to ten support staff.

V. Responsibility for Professional staff

Normally, does not supervise work of Professional staff.

VI. IMPACT OF WORK

H. Effect on work

Determines correctness of authorizations or computations within a group of accounts and proposes improvements in reporting systems of subsidiary ledgers or other elements of operation of that group of accounts.

V. Consequences of errors

Errors in routine interpretations of guidelines applied to process cases or to evaluate reports are likely to be discovered by recipients of financial services at a late stage in processing and correction would cause deadlines to be missed. Comprehensive review of routine work is not practical due to volume of cases processed.

P-2 GRADE LEVEL

Alternative B

A. Description of typical duties

Works with a higher level Professional to control and monitor the financial performance of a programme, a group of projects, designated geographic area or an operational area, preparing or evaluating financial reports (e.g., on budgeted vs. actual expenditure or commitment).

The responsibilities of the job require that its incumbent:

- Receive and evaluate regular financial reports (typically computer programmed), with particular attention to apparent anomalies or unusual trends.
- Initiate action for correction of situations where anomalies occur.
- Prepare recurrent reports to the Organization's management and draft commentaries.
- Prepare forecasts (e.g., cash flow) and initiate the required action (e.g., calling of funds);
- Supervise support staff.
- Define requirements and user needs for EDP unit to produce reports from the financial database;
- Assists in the coordination of inputs (e.g., for preparation of budgetary submissions and financial performance reporting).

B. Factor rating rationales

I. PROFESSIONAL KNOWLEDGE

H. Theoretical knowledge

First level university degree in business administration or equivalent with specialization in finance or accounting is required to understand principles underlying financial regulations, rules and procedures that are applied; accounting transactions must be understood in terms of the whole structure of the accounts.

V. Practical experience

Professional accounting experience at the national level for over five years, or at the international level for over two years.

D. Language knowledge

One working language of the Organization.

II. DIFFICULTY OF WORK

H. Individual contribution

Analyses aspects of programme performance.

V. Complexity of work assigned

Analyses financial data to prepare forecasts and to evaluate financial reports.

III. INDEPENDENCE OF WORK

H. Guidelines

Guidelines available can be applied to most problems; however, incumbent exercises discretion regarding unusual transactions or corrections where guidelines do not apply specifically.

V. Supervisory controls

An official within the same discipline reviews work for accuracy and completeness, work on most complex items is conferred about in progress.

IV. WORK RELATIONSHIPS

Internal

H. Skill

Exchanges information and provides clarification.

V. Importance

Accounts serviced or reports reviewed are not within the functional area.

External

H. Skill

Exchanges routine information.

V. Importance

The work of the position requires virtually no outside contact.

V. SUPERVISORY RESPONSIBILITY

H. Responsibility for support staff

May oversee the work of one support staff.

V. Responsibility for professional staff

Normally, does not supervise work of Professional staff.

VI. IMPACT OF WORK

H. Effect on work

Makes technical decisions in the course of applying guidelines to evaluate reports or to prepare estimates and forecasts, and proposes financial reports and analyses on which management bases decisions.

V. Consequences of errors

Errors in routine interpretations of guidelines applied to process cases or to evaluate reports are likely to be discovered by programme managers at a late stage in processing and correction would cause deadlines to be missed. Comprehensive review of routine work is not practical due to volume of data analysed.

P-3 GRADE LEVEL

Alternative A

A. Description of typical duties

Manages a complete and homogeneous operation of the Organization's financial system, processing a substantial volume of transactions and deciding on cases processed.

The responsibilities of the job require that its incumbent:

- Analyse accounts, review regular financial reports, and prepare reports and correspondence.
- Provide advice and guidance concerning the Organization's financial practices and rules and provide authoritative interpretation of requirements for handling transactions in the operation supervised.
- Review the operational efficiency of the assigned organizational/account area in managerial or accounting aspects of the operation (including electronic data processing applications).
- Supervise staff in performance of finance operations and production of periodic financial statements, correcting and adapting the analytical work of subordinate Professional staff.
- Monitor and review transactions and documents (e.g., journal vouchers, incoming funds) for entry into the finance system to ensure implementation of procedures to control and monitor income and expenditure.
- Maintain the financial procedures relating to the assigned operation.
- Prepare replies to internal and external audit observations concerning the assigned operation.

B. Factor rating rationales

I. PROFESSIONAL KNOWLEDGE

H. Theoretical knowledge

First level university degree in business administration or equivalent with specialization in finance or accounting is required to understand principles underlying financial regulations, rules and procedures that are applied; accounting transactions must be understood in terms of the whole structure of the accounts.

V. Practical experience required

Professional accounting experience at the international level for over two years, and at the national level for over five years.

D. Language knowledge

One working language of the Organization.

II. DIFFICULTY OF WORK

H. Individual contribution

Supervises subordinate staff in the interpretation and application of financial rules and accounting techniques, approves figures for inclusion in the accounts of the Organization.

V. Complexity of work assigned

Within the group of accounts to which assigned, applies intensive depth of analysis to resolve problems and to identify exceptions; accounting techniques must be applied in relation to the whole group of accounts; interrelationships are complex and are not clearly evident.

III. INDEPENDENCE OF WORK

H. Application of guidelines

Guidelines available can be applied to most problems; however, in the capacity of supervisor, incumbent decides unusual cases where guidelines do not apply specifically.

V. Supervisory control

Work emanates from normal schedule of deadlines to be met - approach to unusual projects is approved by supervisor - end products (e.g., statements and supporting documentation) are reviewed for soundness of conclusions and judgement.

IV. WORK RELATIONSHIPS

Internal

H. Skill

Persuades staff members and managers to accept finance provisions that may involve some personal inconvenience rather than pursue exceptions or appeals.

V. Importance

Financial services provided generally require contact with staff throughout the Organization (but within the duty station).

External

H. Skill

To exchange information about the operation.

V. Importance

On routine subjects which may require urgent attention.

V. SUPERVISORY RESPONSIBILITY

H. Responsibility for support staff

Typically supervises the work of two to ten support staff.

V. Responsibility for Professional staff

Typically supervises one to three Professional staff members on a continuing basis.

VI. IMPACT OF WORK

H. Effect on work

Decides correctness of authorizations or computations within a group of accounts and proposes improvements in work methods or training for staff.

V. Consequence of error

Incorrect interpretation of regulations and rules at this level would result in systematic errors. Such errors could cause noticeable damage to the Organization's programmes in terms of financial loss since comprehensive review of work is not practical due to volume.

P-3 GRADE LEVEL

Alternative B

A. Description of typical duties

Controls and monitors the financial performance of a programme, group of projects, designated geographic or functional area. This assignment is equivalent in difficulty to responsibility for a segment of an organization's expenditure budget and includes a variety of different types of transactions. Assesses budget requests, and drafts quantitative budget proposals.

The responsibilities of the job require that its incumbent:

- Analyse budget information to prepare and consolidate estimates and supporting data in relation to budget forecasts, performance reports and medium-term plans.
- Receive and evaluate regular financial reports (typically from computerized reporting systems), with particular attention to apparent anomalies or unusual trends.
- Initiate action for correction of situations where anomalies occur.
- Prepare recurrent reports and relevant explanations for the Organization's management.
- Define requirements and prepare terms of reference for the electronic data processing unit to produce reports from the financial database.
- Maintain the financial procedures relating to the assigned area of responsibility.
- Supervise staff.
- Prepare replies to internal and external audit observations relating to the area of responsibility.

B. Factor rating rationales

I. PROFESSIONAL KNOWLEDGE

H. Theoretical knowledge

First level university degree in business administration or equivalent professional qualification is required to deal with interrelationships and interactions within the financial structure and to ensure that the Organization's financial business conforms to regulations.

V. Practical experience required

Professional financial experience at the national level of over five years and professional financial experience in an international organization of over two years.

D. Language knowledge

One working language of the Organization.

II. DIFFICULTY OF WORK

H. Individual contribution

Analyses financial data as a principal part of the job, e.g., to prepare estimates and reports.

V. Complexity of work assigned

Analyses in-depth a variety of financial reports which reflect transactions where many different consecutive stages of operations are involved; problems involve interrelated financial and budgetary records and are difficult to solve.

III. INDEPENDENCE OF WORK

H. Application of guidelines

Guidelines are available for most aspects of analysis; however, not all aspects relevant to diagnosing and describing patterns in reports or commentaries are covered and judgement must be applied.

V. Supervisory control

Work emanates from normal schedule of deadlines to be met - approach to unusual projects is approved by supervisor - end products (e.g., statements and supporting documentation) are reviewed for soundness of conclusions and judgement.

IV. **WORK RELATIONSHIPS**

Internal

H. Skill

Persuades managers to accept as accurate the financial and management reports showing trends and anomalies.

V. Importance

Reports reviewed are received from parts of the Organization outside the finance function but contacts outside the duty station are not required.

External

H. Skill

Exchanges routine information.

V. Importance

With external auditors concerning the assigned area of responsibility.

V. **SUPERVISORY RESPONSIBILITY**

H. Responsibility for support staff

Typically supervises two to ten support staff member on a continuing basis.

V. Responsibility for Professional staff

Normally, does not supervise work of Professional staff.

VI. IMPACT OF WORK

H. Effect on work

Makes technical decisions in the course of applying guidelines to evaluate reports or prepare estimates and forecasts and proposes financial reports and analyses to support management decision-making.

V. Consequence of error

Errors in the interpretation of guidelines and in the analysis of financial and budgetary data may result in providing to management a faulty basis for decisions and consequently result in some damage to programmes in terms of quality or money.

P-4 GRADE LEVEL

Alternative A

A. Description of typical duties

Manages an operation of the Organization's financial system which involves interrelated accounts and a large volume of transactions of a particularly significant or sensitive nature, requiring many different stages of processing and characterized by frequent, fixed and difficult deadlines. The complexity of the work is related to the variety and number of funding sources, diversity of operations (regional or field), transactions in a substantial number of currencies, and the requirement for producing various reports to legislative bodies, member governments, and others interested in the activities of the Organization.

The responsibilities of the job require that its incumbent:

- Analyse accounts with a view to proposing solutions, review regular financial reports, provide material for organization's financial reports, prepare reports and approve draft correspondence.
- Provide authoritative advice and guidance in regard to organization's financial practices and provide authoritative interpretation to resolve difficult and unusual cases.
- Make recommendations to senior management on questions of financial policy, including those which may be the subject of interagency consultations.
- Develop and implement improved systems and procedures (including electronic data processing applications) which may have organization-wide impact.
- Monitor and review transactions and documents, and ensure implementation of procedures to control and monitor income and expenditure.
- Prepare replies to internal and external audit observations relating to the assigned area of responsibility.
- Supervise staff in the operation of financial services related to the assigned operation.

B. Factor rating rationales

I. PROFESSIONAL KNOWLEDGE

H. Theoretical knowledge

First level university degree in business administration or equivalent with specialization in finance or accounting is required to understand principles underlying financial regulations, rules and procedures that are applied; accounting transactions must be understood in terms of the whole structure of the accounts.

V. Practical experience required

Professional accounting experience at the national level for over ten years or in an international organization over five years.

D. Language knowledge

One working language of the Organization.

II. DIFFICULTY OF WORK

H. Individual contribution

Supervises subordinate staff's interpretation and application of financial rules and is responsible for entry of transactions into the accounts of the Organization.

V. Complexity of work assigned

Maintenance of an operation of the Organization's financial system, requiring an in-depth analysis of accounts relationships which consider input requirements and conditions which affect record keeping, coding and reporting. Resolution of problems requires coordination with higher levels in the Organization.

III. INDEPENDENCE OF WORK

H. Guidelines

Guidelines are generally relevant. However, the situation of high volume and fixed deadlines for sensitive transactions requires the incumbent to interpret guidelines in respect

to unusual cases or to adapt guidelines to short-cut processing in emergency situations.

V. Supervisory controls

Work emanates from normal schedule of deadlines to be met - approach to unusual projects is approved by supervisor - end products (e.g., statements and supporting documentation) are reviewed for soundness of conclusions and judgement.

IV. WORK RELATIONSHIPS

Internal

H. Skill

As an expert adviser in respect to technical aspects of the operation, the incumbent resolves unusual problems and explains rationale underlying accounting requirements (e.g., regarding adequacy of reports).

V. Importance

To managers throughout the Organization, including field or regional offices.

External

H. Skill

To exchange information about the operation.

V. Importance

With external auditors.

V. SUPERVISORY RESPONSIBILITY

H. Responsibility for support staff

11 to 25 support staff.

V. Responsibility for Professional staff

One to three Professional staff.

VI. IMPACT OF WORK

H. Effect on work

Manages a significant operation of the Organization's financial system and directly affects the services delivered, recommends changes to the financial system that has Organization-wide impact.

V. Consequences of errors

Incorrect interpretation at this level would result in systematic errors, which would have a cumulative noticeable effect on the Organization's programmes in terms of money.

P-4 GRADE LEVEL

Alternative B

A. Description of typical duties

Controls and monitors the financial performance of one or several programmes or group of projects, or of a geographic area of an organization; exercises allotment or expenditure control; prepares, reviews and consolidates budget proposals. The complexity of this level is characterized by the large volume of funds, extensive dispersed activities requiring financial management at a field level and interfacing this with Headquarters and projects, significant income from differing funding options, and extensive banking relationships in numerous currencies.

The responsibilities of the job require that its incumbent:

- Coordinate the formulation of (or formulate) budget or financial plans, provide management with forecasts and histories of performance, and consult with managers in regard to current and future levels of funding of activities.
- Provide management with information on the financial aspects of the area of responsibility to facilitate management decision making.
- Monitor implementation of the budget, recommend re-programming, coordinate and conduct necessary consultations.
- Elaborate or formulate financial procedures related to expenditure and control of funds.
- Approve reports of status of finances.
- Manage the operation of the financial services of the area of responsibility.
- Prepare replies to internal and external audit observations relating to the area of responsibility.
- Review all aspects of the programme monitored and develop and implement improved systems and procedures (including electronic data processing applications) which may have organization-wide impact to facilitate this analysis.

B. Factor rating rationales

I. PROFESSIONAL KNOWLEDGE

H. Theoretical knowledge

First-level university degree in business administration or equivalent professional qualification is required to deal with interrelationships and interactions within the financial structure and to ensure that the Organization's financial business conforms to regulations.

V. Practical experience required

Professional financial experience at the national level for over five years and at the international level for over two years.

D. Language knowledge

One working language of the Organization.

II. DIFFICULTY OF WORK

H. Individual contribution

Responds to audit reports and to managers' suggestions concerning financial control systems, reviews, consolidates and adapts budget and financial requests and reports, interprets financial procedures as appropriate to deal with unusual situations.

V. Complexity of work assigned

Work pertains to financial management aspects of organization's programmes; considerable depth of treatment is required to guide management practice so that it will conform to regulations, also to effectively coordinate budget formulation and forecasts or reprogramming.

III. INDEPENDENCE OF WORK

H. Guidelines

Organization-wide financial regulations are generally applicable but must be elaborated and interpreted extensively to deal effectively with complex or unusual situations.

V. Supervisory controls

Approach to work is within guidelines and is cleared with supervisor. End products (e.g., reports of financial status, budget estimates) are reviewed for soundness of conclusions and judgement.

IV. WORK RELATIONSHIPS

Internal

H. Skill

Advises managers in regard to budget and finance, provides authoritative interpretations of guidelines.

V. Importance

Finance extends to all areas and subjects and contacts with officials throughout the Organization are required.

External

H. Skill

To resolve problems of financial operation and to exchange information on the financial situation.

V. Importance

Contacts representatives of donors or governments.

V. SUPERVISORY RESPONSIBILITY

H. Responsibility for support staff

Two to ten support staff.

V. Responsibility for Professional staff

One to three Professional staff.

VI. IMPACT OF WORK

H. Effect on work

Interprets and adapts requirements for budget formulation and control, financial management and treasury operation; recommends reprogramming and budget estimates which impact directly the operation of Organization programmes.

V. Consequences of errors

Errors in interpretation of guidelines applied to reports analysed are likely to go undetected at the level of actual analysis of data as comprehensive review for accuracy is not feasible; such errors may result in providing to management a faulty basis for decisions and consequently result in some damage to programmes in terms of quality or money.

P-5 GRADE LEVEL

Alternative A

A. Description of typical duties

Directs a complete financial function of the Organization which includes a number of different and diverse operations and interrelated accounts of the financial system; develops policies, standards and plans for this function; implements improvements in the managerial and accounting systems; and prepares reports to the legislative bodies, member governments and other interested in the work of the Organization. The indicators of complexities include a large variety and volume of transactions, currencies, and financial reports, as well as significant degree of delegation for finalizing financial commitments, and for coordinating dispersed offices and activities.

The responsibilities of the job require that its incumbent:

- Develop and implement accounting policies, standards and plans to ensure correct accounting practices and adequate control (e.g., instructions for regional or field offices in regard to closing accounts).
- Plan, integrate and coordinate the work of supervisors in the Professional category responsible for portions of the finance programme; monitor the achievement of objectives.
- Provide authoritative advice to senior management in regard to financial practices and represent the Organization at interagency meetings concerning financial operations.
- Approve refinements to managerial and accounting aspects of the function (including electronic data processing applications) to maximize the benefits of management information obtainable from the financial database.
- Review and approve financial reports and replies to internal and external audit observations.
- Supervise the staff of the function.

B. Factor rating rationales

I. PROFESSIONAL KNOWLEDGE

H. Theoretical knowledge

An advanced university degree in business administration or equivalent professional certification (with a specialization in finance or accounting) is required to deal with interactions within the accounts structure and to ensure that the Organization's financial business conforms to regulations.

V. Practical experience required

Professional financial experience at the national level of over ten years or at international level of over five years.

D. Language knowledge

One working language of the Organization.

II. DIFFICULTY OF WORK

V. Individual contributions

Plans, integrates, coordinates and reviews work of supervising accountants who consolidate and review reports of financial activity from a number of different operations.

H. Complexity of assigned work

Subject matter consists of the complete accounting function with field activities, a wide range of diverse accounts, multiple currencies, numerous and diverse financial reports, and the intricacy of a coordinating role. Managerial responsibilities increase the complexities of this level.

III. INDEPENDENCE OF WORK

H. Guidelines

Guidelines include internationally accepted accounting practices and organization's regulations and rules; within these guidelines, work requires development of organization instructions and operational accounting standards.

V. Supervisory controls

Policies and requirements generally reviewed by supervisor who is in the field of finance.

Statements of account and other end products may be reviewed technically by auditors, and reviewed by organization managers or donors for timeliness and completeness of results.

IV. WORK RELATIONSHIPS

Internal

H. Skill

Provides expert advice to the Organization regarding operation and maintenance of accounts and the resolution of related problems.

V. Importance

Managers throughout the Organization and in the field or regional offices.

External

H. Skill

Represents the Organization in dealing with questions concerning technical aspects of operation of maintenance of accounts.

V. Importance

Provide information to legislative body; meet with counterparts in other Organizations to monitor and influence what is regarded as acceptable interpretations of accounting practice.

V. SUPERVISORY RESPONSIBILITY

H. Responsibility for support staff

26 to 50 support staff.

V. Responsibility for Professional staff

9 to 20 Professional staff including subordinate professional supervisors.

VI. IMPACT OF WORK

H. Effect on work

Finalizes annual statement of accounts submitted to legislative body and proposes changes to provide additional financial information; proposes procedures and financial assumptions to support management decision-making.

V. Consequence of errors

Advice to management is considered authoritative and errors could result in producing a faulty database to be used in management decision-making; errors in interpretation made in respect to developing procedures or instructions would be detected by auditors and would damage the programme indirectly by loss of donor support and directly by loss of money through faulty financial procedures.



P-5 GRADE LEVEL

Alternative B

A. Description of typical duties

Controls and monitors the financial performance of all programmes, all projects, or of a major operational area. Provides authoritative advice to management. Formulates, justifies, reviews, and executes budget operations. The indicators of complexity include the large volume of funds, extensive dispersed activities requiring financial management at a field level and interfacing this with headquarters and projects, significant income from differing funding options, and extensive banking relationships in numerous currencies.

The responsibilities of the job require that its incumbent:

- Plan, develop and maintain financial and budgetary procedures, provide authoritative advice concerning organization financial policies applicable to headquarters and extensive field operations.
- Coordinate the formulation and evaluation of regular financial reports for the executive head with particular attention to commenting upon compliance with the programme work and budgets of the Organization.
- Consolidate estimates, budgets, and forecasts, prepare performance reports and medium-term plans.
- Plan, integrate and coordinate the work of professional supervisors responsible for portions of the finance programme.
- Direct preparation and maintenance of financial and budgetary records and reports.
- Review and approve financial reports and replies to internal and external audit observations.
- Represent the Organization at interagency meetings concerning financial operations.

B. Factor rating rationales

I. PROFESSIONAL KNOWLEDGE

H. Theoretical knowledge

An advanced university degree business administration or equivalent professional qualification is required to deal with interrelationships and interactions within the financial structure and to ensure that the Organization's financial business conforms to regulations.

V. Practical experience required

Professional financial experience at the national level of over ten years or at international level of over five years.

D. Language knowledge

One working language of the Organization.

II. DIFFICULTY OF WORK

V. Individual contributions

Plans, integrates, coordinates and reviews work of professionals who consolidate and review reports of financial activity from a number of different operations.

H. Complexity of assigned work

Subject matter consists of the complete budget and finance function with field activities and a wide range of diverse reports which must be consolidated and prepared for presentation. Financial management problems increase the complexities of this level.

III. INDEPENDENCE OF WORK

H. Guidelines

Guidelines include accepted financial management practices and organization's financial regulations and rules; within these guidelines, work requires development of organization instructions and operational accounting standards.

V. Supervisory controls

Policies and requirements generally reviewed by supervisor who is in the field of finance. Financial

statements and other end products may be reviewed technically by auditors, and reviewed by Organization managers or donors for timeliness and completeness of results.

IV. WORK RELATIONSHIPS

Internal

H. Skill

Provides expert advice to the Organization regarding operation and maintenance of finance and the resolution of related problems.

V. Importance

Managers throughout the Organization and in the field.

External

H. Skill

Represents the Organization in dealing with questions concerning technical aspects of operation of maintenance of finances.

V. Importance

Provide information to legislative body; meet with counterparts in other organizations to monitor and influence what is regarded as an acceptable understanding of accounting practices.

V. SUPERVISORY RESPONSIBILITY

H. Responsibility for support staff

11 to 25 support staff.

V. Responsibility for Professional Staff

Four to eight Professional staff.

VI. IMPACT OF WORK

H. Effect on work

Finalizes annual statements submitted to legislative body and proposes financial procedures, and provides financial assumptions to be used to support management decision-making.

V. Consequence of errors

Advice to management is considered authoritative and errors could result in producing a faulty database to be used in management decision-making; errors in interpretation made in respect to developing procedures or instructions would be detected by auditors and would damage the programme indirectly by loss of donor support and directly by loss of money through faulty financial management.



D-1 GRADE LEVEL

A. Description of typical duties

Controls, directs and administers a major financial system, encompassing the Organization's activities, and participates in the management decision-making and evaluation of programme performance. Budgets are of a significant size and/or financial operations are of such diversity to require complicated interactions between finance and programme areas, working with programme managers to develop new policies and techniques to integrate finance with programme operations. Significant departures from previous precedents are frequently required to respond to changing management needs and concerns arising from financial uncertainties.

The responsibilities of the job require that its incumbent:

- Develop and implement operational policies, performance measurements, standards and plans to ensure correct financial practice and adequate control.
- Direct budget preparation, implementation (including revision and rephasing) and reporting; coordinate or conduct consultations throughout the Organization.
- Coordinate the formulation and evaluation of financial reports for the executive head with particular attention to commenting upon compliance with the Organization's programme of work and budget.
- Serve the legislative body and senior management as an authoritative source of advice regarding management of finances, and participate in the development of broad organizational objectives and related policies for implementation.
- Direct through supervisors the provision of financial services, maintenance of financial records and treasury operations.
- Approve financial management or accounting aspects of the Organization's operations (including electronic data processing application) to maximize the benefits of management information obtainable from the finance database.
- Represent the Organization in interagency and external meetings dealing with budget and finance.

B. Factor rating rationales

I. PROFESSIONAL KNOWLEDGE

H. Theoretical knowledge

An advanced university degree in business administration or equivalent professional qualification/certification is required to deal with interrelationships and interactions within the financial structure and to ensure that the Organization's financial business conforms to regulations.

V. Practical experience

Professional budgetary and financial experience of fifteen years of which at least five years must have been at the international level.

D. Language knowledge

One working language of the Organization.

II. DIFFICULTY OF WORK

H. Individual contribution

As the Organization's authority in budget and finance, works with senior management to develop new techniques or procedures to integrate finance with programme operations. Plans, coordinates and integrates the work of subordinate supervisors who operate the Organization's budget and finance activities.

V. Complexity of assigned work

Subject matter is substantially intricate involving complicated relationships among programme plans and operations, currency values, economic circumstances and time and is broad in scope, involved in every aspect of the Organization's programmes; it further requires considerable depth of understanding of financial aspects of complex programme operations. Problems are often difficult to define and usually very complex to solve due to the dimensions of the programme.

III. INDEPENDENCE OF WORK

H. Guidelines

Manages operations within guidelines provided by the Organization, financial regulations and rules, general investment policies, and overall stated objectives. Guidelines are complex and are not specific to the many decisions made in the course of planning and operating financial aspects of the Organization's programmes. Establishes management philosophy and guidelines for financial operations.

V. Supervisory controls

As the budget and finance authority and manager, develops and proposes finance programme objectives. The supervisor, who is not in finance, is not involved in operations because they are broad, diverse, and time critical. Work is reviewed for attainment of objectives.

IV. WORK RELATIONSHIPS

Internal

H. Skill

Provides advice to the executive head in regard to financial, budgetary and accounting aspects of significant policy decisions. Contacts senior management throughout the Organization to coordinate budget formulation or to clarify financial and accounting requirements relating to work programmes, or to arrange financial services. Advice to managers is authoritative.

V. Importance

Advises managers throughout the Organization.

External

H. Skill

Represents the Organization, explains its financial, budgetary and accounting practices and reports and may commit the Organization to follow recommended financial practices, or propose changes in United Nations common system practices.

V. Importance

External auditors, counterparts in other United Nations common system organizations, members of the governing body.

V. SUPERVISORY RESPONSIBILITY

H. Responsibility for support staff

26 to 50 support staff.

V. Responsibility for Professional staff

9 to 20 Professional staff.

VI. IMPACT OF WORK

H. Effect on work

Decides procedures and standards for financial practices and operations of the Organization within the framework of its rules and of internationally accepted practices; proposes the financial aspects of the budgeting system of the Organization.

V. Consequence of errors

Erroneous estimates or procedures for financial operations would result in shortages of funds and would cause programme activities to be deferred. Confidence of governments and donors would be undermined and additional contributions would be difficult to obtain. Restrictive estimates or controls on spending would cause the Organization to achieve its missions at a slower pace.

D-2 GRADE LEVEL

A. Description of typical duties

Work at this level is characterized by responsibility for the management of varied and complementary multiple programme elements which constitute a vital area or broad segment of the Organization's work. Posts at the D-2 level characteristically manage several programme elements clearly distinguishable from one another in terms of programme goals or objectives and each supported by separate organizational units subject to subordinate supervision. Posts at this level are identified by continuity of top-level contacts, breadth of activities, including a substantial amount of representational activity of a policy nature on behalf of the whole organization, and participation in the formulation and approval of the Organization's overall programme of work and budget.

Predominant roles at this level are:

- Planning, developing and supervising a major research and policy analysis programme relevant to the concerns of the Organization at the global level.
- Initiating the establishment of important policy concerning international economic relations and involving high-level negotiations among member countries.
- Planning, developing and coordinating the economic policies and priorities of the Organization.
- Planning and managing the servicing of intergovernmental bodies.

B. Factor rating rationales

I. PROFESSIONAL KNOWLEDGE

H. Theoretical knowledge

An advanced university degree in business administration or equivalent professional qualification/certification is required to deal with interrelationships and interactions within the financial structure and to ensure that the Organization's financial business conforms to regulations.

V. Practical experience

Professional budgetary and financial experience of 20 years of which at least 10 must have been at international level.

D. Language knowledge

One working language of the Organization.

II. DIFFICULTY OF WORK

H. Individual contribution

As the Organization's authority in budget and finance, works with senior management to develop new techniques or procedures to integrate finance with programme operations. Plans, coordinates and integrates the work of subordinate supervisors who operate the Organization's budget and finance activities.

V. Complexity of assigned work

Subject matter is substantially intricate involving complicated relationships among programme plans and operations, currency values, economic circumstances and time and is broad in scope, involved in every aspect of the Organization's programmes; it further requires considerable depth of understanding of financial aspects of complex programme operations. Problems are often difficult to define and usually very complex to solve due to the dimensions of the programme.

III. INDEPENDENCE OF WORK

H. Guidelines

Manages operations within guidelines provided by the Organization, financial regulations and rules, general investment policies, and overall stated objectives. Guidelines are complex and are not specific to the many decisions made in the course of planning and operating financial aspects of the Organization's programmes. Establishes management philosophy and guidelines for operation of finances.

V. Supervisory controls

As the budget and finance authority and the executive responsible for realizing the full potential of finance to promote programme operations, develops and sets objectives for financial programme, and communicates to senior management results expected from the financial programme; attainment of objectives is reviewed.

IV. WORK RELATIONSHIPS

Internal

H. Skill

Provides advice to the executive head in regard to financial, budgetary and accounting aspects of significant policy decisions. Contacts senior management throughout the Organization to coordinate budget formulation or to clarify financial and accounting requirements relating to work programmes, or to arrange financial services. Advice to managers is authoritative.

V. Importance

Advises managers throughout the Organization.

External

H. Skill

Represents the Organization, explains its financial budgetary and accounting practices and reports and may commit the Organization to follow recommended financial practices, or propose changes in United Nations common system practices.

V. Importance

External auditors, counterparts in other United Nations common system organizations, members of the governing body.

V. **SUPERVISORY RESPONSIBILITY**

H. Responsibility for support staff

Supervises 51 to 100 support staff.

V. Responsibility for Professional staff

Supervises 21 to 40 Professional staff.

VI. **IMPACT OF WORK**

H. Effect on work

Decides procedures and standards for financial practices and operations of the Organization within the framework of its rules and of internationally accepted practices; proposes the financial aspects of the budgeting system of the Organization.

V. Consequence of errors

Erroneous estimates or procedures for financial operations would result in shortages of funds and would cause programme activities to be deferred. Confidence of governments and donors would be undermined and additional contributions would be difficult to obtain. Restrictive estimates or controls on spending would cause the Organization to achieve its missions at a slower pace.

Annex I

SUMMARY OF THE CONCEPTUAL DISTINCTIONS BETWEEN LEVELS

1. Operational posts - "Alternative A"

Work is conceptually viewed within a hierarchical financial structure.

P-1: Supervises GS staff engaged in processing homogeneous transactions. Work typically is processed through several consecutive stages in a relatively narrow financial area. Work requires knowledge and use of financial principles and concepts and includes analysing unusual transactions and assisting in the development of new/revised work methods.

P-2: Supervises a portion of a homogeneous financial operation. Work typically is processed through several stages, although they may not be consecutive. Incumbents initiate changes in work procedures and decide exceptions.

P-3 :Manages a relatively routine, less complex financial operation, or a portion of a more complex financial operation.

P-4: Manages a financial operation, which is broader and more complex in scope than that found at the P-3 level. Work has a variety and number of funding sources, diversity of operations (field or regional as well as headquarters), and transactions in many currencies. Supervision is through subordinate Professional staff.

P-5: Manages a total financial function, which encompasses several financial activities and includes substantial complexity: substantial variety and volume of transactions, currencies, and financial reports, as well as a significant degree of delegation for finalizing financial commitments and for coordinating dispersed offices and activities.

2. Specialist posts - "Alternative B"

P-2: Works under supervision of a more experienced Professional assisting in reviewing, monitoring and drafting reports.

P-3: Controls and monitors a programme, a group of projects, or a designated geographic or operational area. Works with substantial independence, but work is restricted in scope and/or depth of treatment.

- P-4: Controls and monitors programmes, projects or geographic or functional areas having a broader scope, more complexity and requiring greater depth of treatment. Prepares, reviews and consolidates work of subordinates; work encompasses more extensive dispersed programme activities, and greater income/dollar responsibilities coupled with more funding sources.
- P-5: Full supervisory/managerial level. Controls and monitors the financial performance of all programmes, all projects, or a major, significant, sensitive operational area. Involves substantial complexity, characterized by extensive dispersed activities, financial management at both headquarters and in the field, extensive banking relationships in numerous currencies, etc.

3. Director level posts

- D-1: Manages and directs the budget and financial activities of an Organization's entire financial system, and participates in the management decision-making and performance evaluation processes.
- D-2: Manages and directs the budget and financial activities of an Organization's financial system, which has significant size, diversity and complexity. The scope of the work goes beyond the financial management and typically encompasses the work performance of the entire Organization.

Annex II

DETAILED RATIONALE FOR FACTOR-POINT RATING OF TYPICAL DUTIES

Factor I - Professional knowledge required

(a) Theoretical knowledge

Level 1. P-1, P-2, Alternatives A and B, P-3, Alternatives A and B, and P-4, Alternatives A and B, are concerned with operation of a portion of the Organization's financial services and with processing of related transactions. The theoretical knowledge required to carry out this function is equivalent to that demonstrated by a first level university degree in business administration with specialization in finance or accounting; that level of knowledge is necessary to understand principles underlying the financial regulations, rules and procedures that are applied in the course of carrying out analysis and evaluation.

Level 2. P-5 Alternatives A and B; and D-1 and D-2 are all concerned with "systems" aspects of the operation of financial services and programmes within the context of a larger accounting and financial structure. The theoretical knowledge required to carry out this function is equivalent to that demonstrated by an advanced university degree in business administration with specialization in finance or accounting, or by an equivalent professional qualification/certification; that level of knowledge is required to understand and deal with the interrelationships and interactions within the structure of accounts and to ensure that the Organization's business is conducted consistently with financial principles, regulations, and rules.

(b) Practical experience

Level B. The P-1 works with a higher level finance Professional, however some Professional experience (e.g., more than one year at national level) is required to carry out responsibilities of supervising the processing of financial transactions by General Service staff.

Level C. P-2 Alternative A manages the operation of a homogeneous portion of the financial system which involves supervising staff and explaining to officials from throughout the Organization financial rules as applied to transactions which requires Professional experience or more than five years at the national level or of more than two years at the international level.

P-2 Alternative B is involved in controlling and monitoring the financial performance of a programme, carrying out these duties requires over five years of Professional experience at the national level or over two years of Professional experience at the international level.

Level D. P-3 Alternatives A and B and P-4 Alternative B manage a complete and homogeneous operation of a financial system which requires significant Professional experience of over five years at the national level and of over two years at the international level.

Level E. P-4 Alternative A, P-5 Alternatives A and B all carry out very significant responsibilities for operation of the Organization's finance and/or budget programme and require in addition to an advanced university degree, Professional experience of over ten years at the national level or over five years at the international level.

Level F. D-1 directors of budget and finance are the top level of financial expertise, a responsibility which requires in addition to an advanced university degree, Professional experience of more than 15 years, at least five of which must have been at the international level.

Level G. D-2 directors of budget and finance participate in management of an Organization and exercise responsibilities which require in addition to an advanced university degree, Professional experience of over 20 years, at least 10 of which must have been at the international level.

(c) Language knowledge

Level 1. Knowledge of one language, the working language most used in administration of the Organization, is typically required to conduct the Organization's financial and budgetary business.

Factor II - Difficulty of work

(a) Individual contribution

Level 5. P-1 and P-2 Alternative A supervise support staff and must analyse data reflective of how staff have processed transactions to determine instruction or guidance needed to correct or improve processing; analyses unusual transactions to recommend processing.

P-2 Alternative B and P-3 Alternative B analyse financial data as a principal part of the job (e.g., P-2 prepares forecasts and evaluates financial reports, P-3 prepares and consolidates estimates).

Level 6. P-3 Alternative A and P-4 Alternatives A and B review and may correct or adopt the analytical work of subordinate Professional staff.

Level 7. P-5, Alternatives A and B require planning, integrating and coordinating work of supervisory finance Professional responsible for distinct portions of the finance programme and additionally monitor finance operations to develop improvements. D-1 and D-2 directors of finance and budget deal with situations where budgets are of a sufficient size and diversity to require

complicated interactions between finance and programme areas, consequently a primary activity of these positions is working with programme managers as the finance authority to develop new techniques or procedures to integrate finance with programme operations.

(b) Complexity of assigned work

Level H. P-1 supervises support staff in processing homogeneous transactions where several consecutive stages of processing are involved which requires understanding and application of financial procedures and knowledge of financial principles.

Level I. P-2 and P-3 Alternative A deal with intricate subject matter in such a way as to require considerable depth of treatment, applying an in-depth understanding of requirements of the financial system in relation to transactions. P-2 Alternative B requires analysis of programme performance.

Level J. P-3 Alternative B and all Alternatives at P-4 and P-5 are concerned with processing a variety of types of transactions where many different consecutive stages of processing are involved (a subject matter of substantial intricacy) which requires considerable depth of treatment (e.g., treating unusual transactions in consideration of the Organization's whole finance system, rules and regulations, and budget). Within this rating, complexity ranges from that characteristic of P-3 Alternative B (which may involve a group of projects), up to that characteristic of P-5 Alternative B, which involves the financial operations. Problems in this range typically involve interrelated accounts and reports and are difficult to solve.

Level K. D-1 and D-2 directors of budget and finance are concerned with systems for handling a variety of types of transactions where many different consecutive stages of processing are involved (a subject matter of substantial intricacy) which requires not only a depth of treatment (e.g., evaluating systems in consideration of the Organization's whole finance system, rules, regulations and budget) and involves a broad subject matter as finance plays a continuing role in the Organization's programme management.

Factor III - Independence of work

(a) Guidelines

Level 10. P-1 supervises processing of homogeneous transactions for which applicable guidelines are available, and where the procedures for processing have been standardized.

Level 11. P-2 Alternatives A and B, and P-3 Alternatives A and B operate in situations where standardized procedures and guidelines may not be applicable. P-2 Alternative A supervises a homogeneous portion of a finance system and analyses regular financial reports to explain variances; P-2 Alternative B analyses reports to identify unusual trends; P-3 Alternative A analyses accounts

and drafts special reports; P-3 Alternative B drafts commentaries accompanying recurrent reports.

Level 12. P-4, Alternative A manages an operation characterized by high volume and fixed deadlines for sensitive transactions and must be in a position to provide interpretations of guidelines in respect to unusual cases also to adapt guidelines to short cut processing in unusual emergency situations, although guidelines are typically relevant.

P-4 Alternative B occasionally elaborates or formulates and recommends financial procedures in which guidelines are interpreted (although not adapted) for application in the area of responsibility; guidelines are typically relevant or, as in the case of recommending reprogramming, partially relevant and are complex.

Level 13. P-5 Alternatives A and B, manage finance operations of sufficient scope and complexity to require some adaptation of guidelines (even though the Organization's financial rules and regulations are typically relevant), serve as sources of authoritative advice about financial matters, and establish guidelines. P-5 Alternative A develops operation policies, standards and plans for a complete function and approves refinements of managerial or accounting aspects of the function. P-5 Alternative B plans, develops and maintains financial management procedures and directs implementation of financial reporting systems.

Level 14. D-1 and D-2 are required to interpret guidelines extensively even though financial regulations and rules governing accounts, treasury and budget operations are typically relevant. The interaction of these operations are of such complexity as to create a broad area where such interpretation is required. Further, guidelines in respect to participation of the director of finance in programme planning and management are quite broad, and significant departures from previous precedents are frequently required to respond to changing management needs and financial pressures. Guidelines established for financial operation are typically more integrally connected with programme management.

(b) Supervisory controls

Level N. P-1 and P-2 Alternatives A and B work with or for a higher level Professional who is also concerned in the case of P-1 with the same homogeneous transactions; for P-2, Alternative A, the higher level Professional is concerned with a larger group which includes the portion of the financial operation handled by the P-2, for P-2, Alternative B, the higher level Professional monitors the analysis performed. For these levels and alternatives, problems that arise in the course of the work are to be referred to and discussed with the supervisor. Procedures for doing the work are well-defined. Cases processed are typically spot checked, or reports prepared are reviewed for soundness of conclusions and accuracy.

Level O. P-3 Alternatives A and B and P-4 Alternatives A and B are responsible for managing

an operation of the financial system, a programme, projects or a geographical area. In each case, supervision is provided by a Professional in the field of finance who indicates results desired and approves approaches to work, and reviews and products (usually as reflected in financial reports) for soundness of conclusions and judgement.

Level P. P-5 Alternative A is responsible for operation of a complete financial function, and P-5 Alternative B controls the financial operations of all programmes, all projects or a major operational area. Both Alternatives report to a high-level finance Professional who indicates general objectives and parameters of operations and approves approaches to work and is available for consultation about unusual aspects of work in progress that have potential for impact outside the functions. End products (usually reflected in financial reports and budgets) may be reviewed for timeliness and completeness of results.

Level Q. The D-1 directs and administers major budget and financial systems and participates in management planning for the Organization. The supervisor, who is not in the field of finance, discusses finance and budget objectives and operations. Results of operations are generally reviewed for attainment of objectives.

Level R. The D-2 director of budget and finance participates in management of the Organization. The financial and budgetary systems are so diverse and complex (often involving significant delegation to regional or other offices) that objectives for budget and finance are identified, developed and implemented independently. Further, the director provides authoritative advice to top managers that is accepted without challenge in respect to financial aspects.

Factor IV - Work relationships

(a) Contacts INSIDE the Organization - skills

Level 16-S.2. P-1 and P-2 Alternative A supervise processing of transactions for operation of the finance organization and exchange information with staff inside and outside the Organization (but within the duty station). P-2 Alternative B controls and monitors financial performance of a programme, group of projects, or geographical or operational area and assists in the coordination of inputs for budget and financial performance reporting which requires an exchange of information about reporting requirements or about programme performance throughout the duty station.

Level 17-S.2. P-3 Alternative A manages a complete and homogeneous operation of the financial system which requires contact with staff throughout the Organization (but within the duty station) who are requesting services; is responsible in the operation for persuading staff members and managers to accept finance provisions that may involve some personal inconvenience rather than to pursue exceptions or appeals.

P-3 Alternative B evaluates regular financial reports, identifies apparent anomalies and unusual

trends and initiates action to correct or explain situations where anomalies occur; carrying out this work requires contact with report originators and persuasion of managers involved to accept results of analyses and recommendations for corrective action.

Level 18-S.3. P-4 Alternative A manages operation of a high-volume, particularly significant or sensitive portion of the financial system in the Organization and is frequently required to contact managers throughout the Organization, including field or regional offices, to resolve problems and provide advice.

P-4 Alternative B controls and monitors financial services for one or several programmes, groups of projects or geographical area, P-5 Alternative A directs operations of a complete accounting function, and P-5 Alternative B controls and monitors all projects, all programmes, or a major operational area. These responsibilities typically require contact with officials in the field as well as headquarters to work out problems concerning financial procedures and reports.

Level 20-S.3. D-1 and D-2 directors of budget and finance deal with officials in the field in headquarters and provide authoritative advice in respect to budgetary and financial aspects of programmes and of management plans; in these organizations, the size and diversity of the budget requires that financial operations and planning be integrated with management plans and operations to a greater extent than is characteristic of smaller budgets.

(c) Contacts OUTSIDE the Organization - skills

Level 16-T.1. P-1 and P-2 Alternatives A and B function primarily with the Organization and have virtually no outside contacts in carrying out the work of the job. (N.B. for jobs in grade levels P-1 and P-2 which carry out banking transactions and routing exchange of information with suppliers, the appropriate rating is 16,2).

Level 16-T.2. P-1 Alternative A carries out duties related to providing financial services which require routine contact with travel agencies, suppliers, or banks.

Level 16-T.3. P-4 Alternative A explains and discusses with external auditors information concerning an operation of the financial system of particular sensitivity or significance.

P-4 Alternative B contacts donors or governments to resolve problems of financial operation.

Level 18-T.3. P-5 Alternatives A and B represent the Organization at interagency meetings of counterparts, to monitor and influence what are regarded as acceptable interpretations of financial and accounting practices.

Level 19-T.4. D-1 and D-2 directors of budget and finance each represent the Organization in interagency meetings dealing with budget and finance; at these meetings, directors develop common

policies and standards for carrying out budget and finance in United Nations common system organizations, and a director may commit the Organization to comply with policies and standards developed.

Factor V - Supervisory responsibility

Level 22-U. P-2 Alternative B supervises one support staff.

Level 23. P-1, P-2 Alternative A and P-3 Alternative B supervises two to ten General Service and no Professional staff.

Level 23-V. P-3 Alternative A and P-4 Alternative B supervises two to ten General Service and one to three Professional staff.

Level 24-V. P-4 Alternative A, P-5 Alternative B supervises 11 to 25 General Service and one to three Professional staff.

Level 24-W. P-5 Alternative B supervises 11 to 25 General Service and four to eight Professional staff.

Level 25-X. P-5 Alternative A and D-1 supervises 26 to 50 General Service and 9 to 20 Professional staff.

Level 26-Y. D-2 supervises 51 to 100 General Service and 21 to 40 Professional staff.

Factor VI - Impact of work

(a) Effect on work

Level 31. The P-1, P-2 Alternative A and P-3 Alternative A supervise the work of General Service staff processing a volume of transactions which involves deciding correctness of cases processed as well as proposing improvements in work methods and training for staff. P-2 Alternative B and P-3 Alternative B make technical decisions in the course of applying guidelines to evaluate reports, prepare estimates and forecasts, and propose financial reports and analyses on which management bases decisions about financial aspects of programme performance and about action necessary to ensure its adequacy.

Level 32. P-4 Alternative A manages a sensitive and significant part of the Organization's financial operation and directly affects the reliability of the services provided; proposes improvements in managerial or technical aspects of the operations which, if accepted, could affect activities of the Organization, or operation of financial aspects of the field or regional offices and the interface of headquarters and field offices.

P-4 Alternative B makes decisions regarding interpretation or adaptation of requirements for budget formulation, financial management or treasury operations which affect other activities of the Organization. If accepted, recommendations on budget formulation or reprogramming, financial management or treasury operations could directly impact on the planning and operation of the Organization's programmes.

Level 33. P-5 Alternatives A and B manage the operation of a complete financial function, and finalize reports and statements for senior management or legislative bodies. Proposals (e.g., budget planning assumptions or use of finance data to support management decisions) if accepted would directly affect operation of the Organization's programmes.

Level 34. D-1 and D-2 direct and administer major budget and financial systems. Management decisions taken at these levels directly affect design and operation. Proposals (e.g., budget planning assumptions) if accepted would have a noticeable, direct effect on a wide range of the Organization's activities.

(b) Consequences of error

Level c. Review and guidance of P-1 work is such as to prevent substantial loss of money or missed deadlines.

Level d. Each alternative at P-2 interprets guidelines to process cases or to evaluate financial reports, and volume of cases processed (Alternative A) or of data analysed (Alternative B) is such that comprehensive review of routine work is not feasible and errors in interpretation may be

noticed first by claimants (Alternative A) or programme managers (Alternative B), which is such a late stage in processing that unit deadlines would be missed and re-checking of other related matters would be necessary.

Level e. P-3 Alternatives A and B process a high volume of transactions or analyse a high volume of data and comprehensive review of work at higher level is not feasible; systematic errors of interpretation would therefore result in some damage to the Organization's programmes either through cumulative losses of money or transactions or through management decisions based on faulty analysis of data.

P-4 Alternatives A and B oversee and guide a highly sensitive operation or a broad part of an Organization's accounting or finance operations; decisions regarding operations made at this level have some impact on operation of finance and budget aspects of organization programmes.

P-5 Alternatives A and B provide authoritative advice to management concerning an important portion of the financial management programme; as the advice is a basis for the Organization's operations, errors would cause noticeable damage to the Organization's programme in terms of time and money.

Level f. D-1 or D-2 directors of budget and finance are in organizations which are large and complex. A significant part of the Organization's commitment to constituents is to use its assets responsibly and to best advantage; external auditors reports of errors in practices may negatively affect donor's willingness to contribute or may result in impositions by donors of additional reporting and clearance requirements that reduce the flexibility available to the Organization in regard to managing its financial resources.

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