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| **COUNCIL WORKING GROUP ONFINANCIAL AND HUMAN RESOURCES**7th meeting, Geneva, 30 January - 1 February 2017 |  |
| INTERNATIONAL TELECOMMUNICATION UNION |  |
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|  | **Document CWG-FHR 7/22** |
| **24 January 2017** |
| **English only** |

**CONTRIBUTION BY THE SECRETARIAT**

**Council Working Group on Financial and Human Resources**

**Terms of Reference**

1 To examine the provisions of the Financial Regulations and Financial Rules, with a view towards ensuring conformity and consistency with the basic instruments of the Union, decisions of the Plenipotentiary Conference and the Council, as well as the evolving needs of the ITU,

2 Ensure that:

i) results-based budgeting and management, including the assignment of all staff members’ activities to the corresponding strategic outputs, allow monitoring and control of all expenses under the ITU budget and reporting;

ii) constant enhancements to the ITU management system are consequentially reflected in ongoing changes to the financial instruments;

iii) alignments are made with the International Public Sector Accounting Standards (IPSAS) requirements and terminology in order to clarify such concepts of Net Assets and the Reserve Account;

iv) relevant recommendations of the UN Joint Inspection Unit affecting financial and human resources management of the Union are taken into account;

v) all provisions of Decision 5 (Rev. Guadalajara, 2010), Income and Expenditure for the Union for the period 2012-2015 are taken into account including measures to reduce expenditures as a means of achieving balanced budgets;

3 To ensure that the flexibility arrangements provided for in the Financial Regulations and Financial Rules, including deferred activities to be carried out for the following biennium, are consistent with those of other United Nations organizations;

4 To address all matters directed by the Council and/or the Plenipotentiary Conference on a broad range of issues, such as those identified in “*resolves to instruct the Council*” of Resolution 158 (Rev. Guadalajara, 2010), Financial issues for consideration by the Council;

5 To undertake a review of the recommendations of the External Auditor, as presented annually to the Council, on an annual basis, taking into account Resolution 94 (Rev. Guadalajara, 2010) concerning the auditing of the accounts of the Union, and the terms of reference of the External audit function outlined in Article 28 and Annex 1 of the Financial Regulations;

6 To undertake, on an annual basis, a review of the status of the implementation of the recommendations of the Independent Management Advisory Committee (IMAC) as presented annually to the Council, taking into account Resolution 162 (Guadalajara, 2010);

7 To ensure that the Financial Regulations include provisions for internal control in line with those of other United Nations organizations;

8 To examine all relevant matters within the framework of human resources management and development, including those identified in the Annex to Resolution 48 (Rev. Guadalajara, 2010) (Matters for reporting to the Council on staff issues, including staff in regional and area offices, and recruitment issues), as well as issues associated with the implementation of the HR Strategic Plan;

9 To undertake continuous review of the Ethics function in ITU;

10 To review document access policy in ITU to determine the extent to which documentation should be made publicly accessible;

11 To consider criteria to determine the financial and strategic implications of the establishment of Memoranda of Understanding (as well as Memoranda of Cooperation and Agreement) to which the ITU is or will be a party;

12 To maintain close association with ITU management and the Staff Council with a view toward identifying issues of common concern, in respect of which the Council’s opinions and guidance are required and justified.

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