ACCOUNTING FOR INTERFUND SETTLEMENT AT THE UNITED NATIONS

Kohchi Akira

Key Word:
Interfund settlement  Contra account  Imbalances  System modifications  Status report

INTRODUCTION

This article is concerned in general with a system analysis in accounting for funds and in particular with the modifications made to interfund settlement procedures exercised by the Accounts Division, Department of Financial Services of the United Nations headquarters located at New York. It is a case study involving practices done in the real world and not a theoretical essay; as such it would void direct quotations from other sources. It is supported instead by relevant materials giving general terms of reference.

The case cited hereunder is that of the Organization controlling a multiple of funds, or of a body governing its divergent financial activities and their administrative agencies. It shows how, facing with changes brought about by extraneous reasons, successfully effected fit modifications to its interfund clearing system existed till then. The
article in consequence is comprised of the following five parts:

1) First the term "fund" is defined as it is used henceforth, and the topic of bookkeeping relationships between several funds will be discussed using a typical model.

2) Second, the pre-change practice of the Organization to normalize fund relationships is described together with its rationale behind the practice.

3) The above system functioned reasonably well till changes external to accounting took place. What were those changes is explained.

4) Then follows a discussion on the impact that these changes bore on the then existed information system. A way to modify the data recording mechanism was devised in an attempt to cope with new demand posed by the changes. A test for this proposed solution against the generally accepted accounting principles is presented.

5) The concluding part is an illustration of the improvement in system utilization thereby achieved.

It is to be understood that the accounting method talked about here is based on electronic data processing. And the stages of logical development followed through in this paper may be found of use in any handling of funds in plurality, as the situation at issue is akin to overseas branch accounting, or to controlling technical assistance programs executed under the like international cooperation sponsorship.

1. FUND AND INTERFUND SETTLEMENT

A fund, according to Longman Dictionary of the English Lan-
ACCOUNTING FOR INTERFUND SETTLEMENT AT THE UNITED NATIONS

guage, is an intangible resource, especially a sum of money, whose principal or interest is set apart for a specific objective.

Apart from the definition given above, the term "fund" appears to be interpreted by general public to mean money, available cash, currency on hand, or in any combination of all these. This catch-all usage seems to have given birth to such street expressions as "I have no fund for that" or "my funds are tight." A bank may return a third party cheque with a rejection slip saying "insufficient funds." In this last case the slip really denotes the fact that the third party does not possess a balance in his account with the paying bank large enough to honor what he has committed himself to pay.

The term "fund" is thus used interchangeably with money and money, with other forms of the medium of exchange. In accounting and related circles of profession, however, they are to be distinguished one from another.

In governmental accounting, for instance, a General Fund normally acts as the main framework to account for income and expenditure of a regular budget. It encompasses all the resources of a government, except only for those held under revolving funds, government enterprises, and trust funds. ¹)

Addressed in this article, among others, are trust funds, unless otherwise noted.

In addition, trust funds may be referred to simply as funds hereafter inasmuch as all the funds are trust funds in their very nature as well as in the precise technical sense.

Trust funds held by the United Nations are moneys and resources the administration of which is entrusted with its Secretary-General and the use of which is strictly limited in scope to the pur-
poses defined by the laws individually authorizing establishment of such a fund. 2)

Accordingly the features of trust fund are twofolds:

1) administration by custodian, and

2) the use in accordance with the wishes of its trustor.

As these features are common to any fund, it follows that fund accounting is not for a government alone, but is applicable also to businesses.

To illustrate a case of actual fund management by the United Nations, let us cite Namibia Fund.

Namibia is a vast territory adjacent to the Republic of South Africa. It is claimed by SWAPO, SWAPO standing for South West African Peoples' Organization. The Fund represents cooperative wishes of the World community to help obtain its independence. 3)

As regularly reported through newspapers including those announcements made by the Government of Japan on pledges, a progress is being made toward free national referendum scheduled in 1989. Not so obvious, though, is the fact that all the expenses incurred by that progress are financed out of the Namibia Fund, which the member states of the United Nations have built up over years mostly through voluntary contributions. The donors stipulated at the onset that the funds be utilized to enable the inhabitants of Namibia to prepare for, gain, and maintain their national identity. In consequence the authorization given to the United Nations Secretariat, with which this writer had the privilege of having been associated as a staff member, included even an arrangement to issue scholarship awards to Namibian students seeking for higher education abroad.

Establishing a fund does not by itself entail setting up of an inde-
pendent service organization. For that matter, a separate bureau to exclusively service the need of a fund may never be created. In the case for the United Nations, practically all the trust funds are given humble birth; no new recruitment of service staff is initiated, nor is the accounting unit segregated for each fund. Consequently the work situation is that a number of funds is attended by a single service body insofar as daily financial transactions are concerned.

The transactions consist of cash receipting, holding it in investment while in custody, disbursing when so requested by the fund manager, and keeping the true and updated status of the fund reflected on the books. Not all transactions are in cash: non-cash transactions would usually call for adjusting entries.

The fund management is thus kept independent of one from another, whereas financial services are provided from the common base or, so to speak, from a pool, as shown on the following Chart 1.

**CHART 1**

<table>
<thead>
<tr>
<th>FUND A</th>
<th>Authority</th>
<th>Policy-making</th>
<th>Staffing</th>
<th>Management</th>
</tr>
</thead>
<tbody>
<tr>
<td>Billing</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipting/holding</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paying</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Status reporting</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial guidance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Premises of accounting information system</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FUND B</th>
<th>Authority</th>
<th>Policy-making</th>
<th>Staffing</th>
<th>Management</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Premises of accounting information system</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FUND C</th>
<th>Authority</th>
<th>Policy-making</th>
<th>Staffing</th>
<th>Management</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Premises of accounting information system</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Now, each fund can be properly identified by the use of relevant codes even while on the common accounting base. Further, should it
be provided with its own bank deposit account to draw required disbursements out from it, then the fund segregation would become complete and a fund, ideally independent one from another.

Clearly, however, it is neither economical nor advisable to keep opening unchecked a bank deposit account one each for a fund as it is created. For, the number of funds in total always tends to grow. On the contrary, it would be prudent as a rule to limit the total number of bank accounts that an organization might wish to keep.

The United Nations exercised such prudence, trying to keep the total number of banks and bank accounts it dealt with to the minimum. In its accounting system, the total number of bank accounts was far less than the total number of trust funds. Cash need of a fund without its own bank deposit account was fulfilled through indebtedness to another major funds that owned bank accounts.

As a result left unavoidably with the accounting system was so-called an interfund clearing step, whereby fund imbalances caused by the absence of cash at bank are settled each time as interfund transactions took place, or as detailed as below.

2. INTERFUND ACCOUNTING AT THE UNITED NATIONS, EARLY STAGES

For ease of explanation, only the case of disbursing funds and no other types of transaction is selected.

When a payment on behalf of a trust fund is made by a central unit, or in this instance where a Namibia bill is paid out of an UN General Fund bank account, the transaction was used to be journalized as shown on Table 1.
TABLE 1

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditure, Fund B</td>
<td>1,000</td>
<td>(1.1)</td>
</tr>
<tr>
<td>Clearing B/A</td>
<td>(1,000)</td>
<td>(1.2)</td>
</tr>
<tr>
<td>Clearing A/B</td>
<td>1,000</td>
<td>(1.3)</td>
</tr>
<tr>
<td>Bank, Fund A</td>
<td>(1,000)</td>
<td>(1.4)</td>
</tr>
</tbody>
</table>

Here the entry format, as it will be noted, may appear quite dissimilar to those normally shown in accounting textbooks in use in Japan. This is nevertheless the most advanced standard format employed not only by the United Nations proper but also throughout its network of agents and agencies.

The entries required to record a payment are a pair of debit (1.1) and credit (1.4) which in this case would obviously destroy fund integrity since they belong to a different set of accounts, B and A, one each. To cancel out these imbalances, contra entries (1.2) and (1.3) are to be supplied however artificially. This additional pair, with its plugging effect, restores self-balanced status to both Funds, B and A.

Incidentally the expenditure, spelled out in letters as such in the above, is in actuality a string of codes on the books each of which denoting various levels of classification, that is, the location in which the expenditure has been incurred, the object for which it was made, and other identification data preassigned for control purposes.

Now, operations of the United Nations are spread over the globe and they cover diverse activities in political, economical, social, military, ecological and population problem-solving. Banking facilities had to be engaged at various localities throughout the world.

In consequence the UN General Fund in control of these bank deposit accounts established at key financial centers is often expected to
play the role of a central banker. Suppose, for example, a staff belonging to Decolonization Activities or Fund C works alongside a staff of Namibia Fund or Fund B in supervising the referendum to make certain that the vote is cast out of free volition of the residents of Namibia. Their work will have to be compensated for and their salary paid by the central banker, or Fund A, inasmuch as neither Fund C nor Fund B possesses its own account at bank.

Such compound payment could be coded in to the accounting information system based on four-corner entries as are depicted on Table 2.

**TABLE 2**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditure, Fund B</td>
<td>2,000</td>
<td>(2.1)</td>
</tr>
<tr>
<td>Expenditure, Fund C</td>
<td>3,000</td>
<td>(2.2)</td>
</tr>
<tr>
<td>Clearing B/A</td>
<td>(2,000)</td>
<td>(2.3)</td>
</tr>
<tr>
<td>Clearing C/A</td>
<td>(3,000)</td>
<td>(2.4)</td>
</tr>
<tr>
<td>Clearing A/B</td>
<td>2,000</td>
<td>(2.5)</td>
</tr>
<tr>
<td>Clearing A/C</td>
<td>3,000</td>
<td>(2.6)</td>
</tr>
<tr>
<td>Bank, Fund A</td>
<td>(5,000)</td>
<td>(2.7)</td>
</tr>
</tbody>
</table>

The above entries, type-written on a prescribed form of carbon interleaved paper and supplemented with other data needed to effect payment such as those relating to whom, where, when, how and by what bank, would make up an actual payment voucher of the United Nations.

Once vouchers have been prepared and approved, the subsequent actions are practically automatic - processing is done by computer. The data are transcribed, sorted, accumulated, and they are used to update accounts. Trial balance, or a status of fund, is produced by a computer-driven high speed printer. The status of fund, kept separate by fund and in a blocked trial balance each in the continuos totalities
of debits and credits, would be rewritten into a more readable paged-report form at the end of month. This flow of work is schematically presented in Chart 2.  

\[ \text{CHART 2} \]

\[ \begin{align*}
\text{FUND A} & \\
\text{Exp B} & 3,000 \\
\text{Cl A/B} & 3,000 \\
\text{Bank A} & (1,000) \\
\text{Bank A} & (5,000) \\
\text{FUND B} & \\
\text{Exp B} & 1,000 \\
\text{Exp B} & 2,000 \\
\text{Cl B/A} & (3,000) \\
\text{FUND C} & \\
\text{Exp C} & 3,000 \\
\text{Cl C/A} & (3,000) \\
\end{align*} \]

3. A NEW MANAGEMENT TOOL IMPOSES CHALLENGE

It may be said that theory and practices are often placed at the extreme opposite ends. In a real work environment, a mountain of paperwork is continually processed every day with attendant prob-
lems and troubles. The sheer volume of accounting work coupled with horrendous pressure which is caused both by time elements and human relations is, perhaps, beyond the comprehension of educators in a sedate academy.

The finance-related work of the United Nations headquarters is no exception: with the Member States numbering more than 160 and their national currency covering no less than 100 different species, countless data are passed through the Accounts Division daily.

The number of funds which required interfund settlement, as discussed previously, was not at all unlimited. As a matter of fact, there were only several of them, each one quite major in magnitude and nearly autonomous like the United Nations Emergency Force, a military operation fund. In consequence, interfund clearing, though trouble-prone, constituted no special difficulty till 1972.

That was till 1972. For, in that year, a new management tool called Programming and Project Budgeting System was introduced to the Organization, and its adoption affected not only the manner of administrative work of every unit of the entire office but also the methodology of financial accounting tasks in place then.

Discussion of the Programming and Project Budgeting System itself is outside of the scope of this article. It, abbreviated to PPBS, was regarded as the foremost technique in management science at that time.

The PPBS is said to be an invention of Robert McNamara, once a cybernetics expert at the Ford Motor Company turned Secretary of the Defense of the United States. It could be depicted as a goal-oriented reshuffling of resources. McNamara was said to have wished to execute the war in Vietnam that was going on since 1962 as effi-
ciently as he would improve the management of a commercial enterprise. In war or in a business, the logics and logistics involved are reportedly the same as that of fundamental economics in search of efficacy, or "the shortest cut to a goal" and "the least costs to maximize the profits." In the same vein budgeting has to allocate resources in strict accordance with priority, and its accounting should be able to show the degree of progress made toward the given administrative goal.

Notwithstanding the deployment of the PPBS, the United States eventually lost the war in Vietnam. The ideas of the new management tool, however, lived on. Member delegates to the United Nations, the headquarters of which is susceptible to any and all innovations there is to management and technology by virtue of its location being in New York, took on the PPBS as the most likely fit aid to quickly achieve the UN aim of promoting industrialization among the developing nations which were so many.

The UN budgeting had been formulated in the traditional bottom-up manner. Probable costs were estimated for a work unit by unit, section by section, until the whole architecture has been built. The new program budgeting, in contrast, called for budget estimates which were to be made for planned project by project, transcending bureaucratic sectionalism.

As for the accounting service corps to which this writer belonged, this new orientation was about to throw in new roadblocks. For one thing, it was to sharply increase the number of required interfund settlements.

Under the then existing system, the number of such settlements was held down to minimum mainly due to a discretionary use of sub-
ordinated accounts. Many minor funds were let hung up on the General Fund, instead of being given independence, accounting-wise. That is to say that unless a fund grew active enough in the opinion of the accounting staff or until such a time as to begin generating a multitude of transactions, it was subordinated to the General Fund as either a miscellaneous account payable or receivable of the General Fund. These miscellaneous accounts within the Fund called for no immediate settlement.

This moratorium was to be removed by the adoption of the Program Budgeting.

The new budgeting treated projects as its budget item one each. Projects, then, attained their own accountability. As it may be recalled a fund, a financial entity, is defined by 1) the legal aspect and by 2) the specifically assigned purpose. These feature is also common to a project, an administrative entity. In consequence, a project came to be regarded as if a fund.

Now, a fund tended to show imbalances whenever lacked its own bank deposit account. A project is less likely to be permitted to open its own bank deposit account. It meant that any and all transactions affecting more than one project must be sorted out in the same way as interfund transactions. Moreover, a single fund may contain several projects in it. Accordingly it became apparent that a vast number of clearing actions which would have to be carried out concurrent to every inter-project transaction would be imposed just by the introduction of the new budgeting arrangement.
4. TESTING AGAINST ACCOUNTING PRINCIPLES

For the purpose of discussing how to successfully institute the Program Budgeting, the UN managers of various funds and budget planners met with the financial service staff in a setting comparable to the corporate one. There were certain problems anticipated, and no manager or budget officer could function without the support of accounting staff. Through a series of such meetings many difficulties were ironed over. The Accounts Division task force headed by this writer revised the code structure. It also proposed to alter the work procedure, in particular to abandon subroutines in regard to individual settlement of interfund and inter-project account imbalances.

The managers objected to this proposal whereas budget people raised questions as to its compatibility with the generally accepted principles of accounting. In response this writer had to expound on the principles, the listing of which follows.\(^5\)

1. Truthfulness
2. Double-entry bookkeeping
3. Differentiation between status and operations accounts
4. Unambiguousness and full disclosure
5. Continuity
6. Conservatism
7. Single source of accounting information
8. significance

The proposal made was that the set of accounts needed to clear fund imbalances such as those shown as the entries (2.3) through (2.6) of Table 2 be dispensed with at the very initial point of the chain of actions, or at the time of preparing disbursement vouchers.
To dispel misgivings raised against the wisdom of such an innovative proposal, the following theoretical explanations were offered.

Tested against the principle of truthfulness, the proposal would yet survive because no real but mere contra data were to disappear. No distortion of the project status would occur. Tested against the double-entry requirement, the proposal would still keep it, inasmuch as vouchers are prepared on the basis of self-balanced control. Likewise, no encroachment on any of the principles cited above 3 through 7 would take place. As for the last principle of significance, the proposed omission of clearing accounts would suppress none of due to or due from status of various projects involved, as these dues will eventually and unmistakably show up in the aggregate out-of-balance on the consolidated financial status of the Organization as a whole.

In sum, what was being proposed was to replace the report format that the recipient was familiar with, or those samples shown on Chart 2, with a new one. The old format invariably ended in nil balance. Whereas the new report would carry some balances, or to be precise, the net amount of a project.

That, however, caused an uproar among the fund managers. It was in a way understandable, for they were used to receiving a clean-looking status report that showed no imbalance although the true imbalance always existed, this one shown only in a different classification. In other words, the imbalance was plugged in as dues within the framework of a fund. The same imbalance, under the proposal, would stand out as if the framework has been broken. Fund managers did not take liking of it.
5. ADOPTED MODIFICATIONS TO ACCOUNTING SYSTEM

The arguments this writer put forth to counter these protests had three angles.

1) First, we faced a new situation, and the managers were supposed to be ready for changes, let alone such a minor one as to appearance of the status report.

2) Second, the new out-of-balance report ought to be more useful rather than less, since it would henceforth highlight the fund imbalance that actually represented a receivable or payable relation with the fund donors.

3) Third and the most relevant factor was that it was near impossible for the accounting service staff to cope with the envisaged increase in workload that was to be otherwise brought in by the necessity of clearing each interfund transaction. The number of clearing entries would have exploded beyond control should the number of funds involved be increased.

To illustrate this effect, suppose there existed only one fund. Then there would be no doubt that no relation between funds can be found and no settlement, needed. If there are two funds to deal with, then obviously one contra account on each one of the funds, or two in total, will be necessary.

The interfund relation works in two ways; a due to on one would inescapably call for a due from on the other. The clearing accounts must therefore always function in the pair. This means that 6 line-entries are needed to connect three funds and 12 lines, to bridge four funds.
This geometric sequence of numbers may be replaced by the following algorithm.

\[ T_n = 2 \sum_{i=0}^{n-1} X_i \]

where:

- \( T_n \) is the total number of entry lines required.
- \( X_i \) is the sequential order of the last additional fund.

In the opinion of this writer the algorithm pointed to a situation which no reasonable processing capacity would be able to contain. It projected, for instance, that as many as 90 line identifications would have to be provided in the system in order to cover mere 10 funds or projects. While this projection remained a theory, and not all of the possible combinations may actually be utilized, our accounts codebook must nevertheless list them all just in case. To be useful, a codebook is expected to be comprehensive as well as complete. The United Nations account codebook had to include any code with the slightest chance of use because it happened to be the only guide for so many a clerk at different office locations along the United Nations network stretching throughout the world.

A complete codebook would have become quite voluminous because of the listing of these interfund clearing accounts. Printed pages after pages would have shown the contra account codes which, however, are neither useful as a management information nor significant as account data. That would be quite silly and for this reason alone, the Accounts Division staff had to insist on the total abolishment of the concept as well as the practice of individual settlement.

The fund managers still grumbled, but the arguments were finally won in favor of the accounting service staff.
ACCOUNTING FOR INTERFUND SETTLEMENT AT THE UNITED NATIONS

A new procedure was then instituted in the way as this writer had intended. This global settlement has been in satisfactory use since; the input and output of the UN financial information system, insofar as a typical fund status reporting on expenditures is concerned, now look quite streamlined as are so suggested on the following Chart 3.

**CHART 3**

**FUND A**
- Bank A (1,000)
- Bank A (5,000)
- (6,000)

**FUND B**
- Exp B 1,000
- Exp B 2,000
- (3,000)

**FUND C**
- Exp C 3,000
- 3,000

**REVIEW**

In summary, fund is a group of resources made available for a specific purpose that is defined by the donors. The fund manager, as
the trustee, acquires the responsibility of due diligence. The nature of fund being as such, the fund integrity should be jealously guarded. This would normally call for unfailing recording of the imbalances caused by financial transaction involving another fund. Those inter-fund imbalances are unavoidable unless numerous cash deposit accounts are opened with banks. As to the methodology of how, when and where to settle indebtedness between funds, however, opinions may differ. Those who are not under the pressure of having to process thousands of data daily might tend to underestimate the magnitude of work and are likely to adhere to the procedures that they have been comfortable with. A planned innovation in the existing system will therefore entail skilled persuasions to convince the people of the advantages that the proposed changes would offer.

The four-corner entries (1.1) through (1.4) of Table 1 which were once held rather sacred by the United Nations accounting professionals might not have been so sacrosanct, since its net effect was no more than to firmly establish the indebtedness between funds. The identical effect, as shown in Chart 3, can be set out on the report of fund imbalances. Similarly, as demonstrated amply in the above study, eliminating certain contra entries of technical nature at the onset of the chain of data-processing may save a lot of computer addresses and processing hours.

REFERENCES
(4) 藤林章, 会計システム設計の実務, 中央経済社, 1986.
(5) 山形休司, 財務会計総論, 中央経済社, 1986.
国連における基金間決済会計

基金間決済  照賜相殺勘定  不均衡残高  システムの改変  現状報告書

小論は国際連合本部財務局において筆者が発案、実際に施行された一元会計サブルーチンの改変を扱うもので次の構成をとる。

1. 基金と基金間決済：用語「基金」の実用上の意味、慣用例、複数基金間の関係の説明。

2. 国連における基金間会計の旧方式：基金間の清算はどのように行われ、それは何を論拠としたかの述語。

3. 新マネジメント手法の導入による影響：予算編成方式をPPBSへと変えることによって発生した諸困難。

4. 一般会計原則に対するチェック：案出された解決法が適合するか、会計原則ごとに個別吟味。

5. 採用された情報システムの再構築：既往手続きと新方式との差異ならびに効果を捨象モデルを用いて論述。

国連で採用されているシステムは政府会計に準じ、政府会計は多数の基金の存在を特徴とする。会計用語は日本語圏と英語圏とでは完全に照応しない例がままある。小論における語用法はアメリカ社会での実務慣行にもとづくが、この留保のもとでファンドを基金と置くと、基金は部外者が運営を委託すると共にその目的ならびに運用法を指定する点において勘定とは一線を画すと考えられる。

すなわち勘定とは異なって基金の場合、会計システムは受託者となる。したがって特別の注意義務が発生し、基金間の資金流用は絶対に許されない。そしてこの独立性という制約が情報システムを硬直させる。

一方で組織管理の上では現実的課題として効率が重要となる。これについては論をまたないが効率性を高めるために手続きを簡素化する、言い換えるとシステムを柔軟
にすれば前記制限に抵触しかねない。

この相反する要求を満たすものとして国連本部では一定の基金間決済手続きが採用
されてきた。これは海外技術援助あるいは外国間勘定清算に近似するもので、その四
対極記入をもとというべきシステムはよく稼働していたが、予算編成に関わる新手法が導
入されるに伴い、そのままでは際限なく膨張するという根本的な問題が生じた。

新手法はプログラム・プロジェクト予算構築法、略称 PPB である。これは伝統
的な部署別経費の積み上げでは目的達成度が分からないから業務別に予算を編成し、
その予算消化度をもってプロジェクトを統制するという概念ともいえる。PPB
の導入は、各国外交官代表から成る委員会により政治的に決定された。

本部全組織への影響は甚大であった。会計データは唯一の客観的計測値である。こ
れは国連事務局においても変わりがない。しかも予算編成方式の変更は既存会計シス
テムの根本をくつがえす。そこで PPB 導入への対応は、全部署による対会計部門
への要求となってあらわれた。

プログラムもプロジェクトも基金より単位が小さい。一つの基金は何種類ものプロ
グラムを同時に進行させる。一プログラムは何種類もののプロジェクトをも含む。細分
するとこれらは基金と等しく独立性を持ち、四極記入による照応相殺勘定（表 1, 2
と図 2）の数を、本文の数式で計算されるとおり、幾何級数的に増加させる。

業務量増加は、通常、人件とコンピュータ容量を増強して対処する。けれども主任
会計士であった筆者は諸要件を本文で述べたように熟察、原始記録をおこなう時点で
相殺記入の仕訳を廃止した。結果は図 3 に示揚される。

関連担当者会議では不安と反対の声が上がった。主なものは：

a. 現状報告書に不均衡残高が残る。

b. 銀行口座をもつ特定の基金に従属するかのような格好になる。

不満 a に対してはそれが本来の各基金の姿である、脱落するのは第二次データで
あってこれは包括性原則に反してないと説得し、抗議 b に対しては完全な基金の独立
は固有の銀行口座が開かれてのち初めて可能なのだが国連としてはすでに世界各地に
百もの通貨・用途別口座をもつ、また資金と現金とは同じではないのだ、と解説した。

処理データの統制を日計帳の照合に依存する上記改変は、結果、会計部門主導のも
ととに強制された。そしてその後も無修正のまま円滑に運用されている。実現された経
費増の未然防止とシステム効率化の効用は、はかりれない。

— 86 —