



WORLD HEALTH ORGANIZATION
ORGANISATION MONDIALE DE LA SANTÉ

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EXECUTIVE BOARD

Fifty-ninth SessionProvisional agenda item 31

APPOINTMENT OF THE AD HOC COMMITTEE OF THE EXECUTIVE BOARD
TO CONSIDER, PRIOR TO THE THIRTIETH WORLD HEALTH ASSEMBLY,
THE DIRECTOR-GENERAL'S FINANCIAL REPORT FOR 1976 AND THE REPORT
OF THE EXTERNAL AUDITOR ON THE ACCOUNTS OF THE ORGANIZATION FOR 1976

Article 12.9 of the Financial Regulations requires the Executive Board to review, and transmit to the Health Assembly, the annual financial statements and audit reports. In the absence of a regular meeting of the Board between the time of completion of these reports and the next session of the Health Assembly, the practice has been for the Board to designate an Ad Hoc Committee to carry out this responsibility on behalf of the Board. A draft resolution to this effect is suggested.

1. Article 34 of the Constitution requires the Director-General to submit annually to the Executive Board the financial statements of the Organization. Financial Regulation 11.4 provides that "The final accounts shall be submitted to the External Auditor(s) not later than 31 March following the end of the period to which they relate".
2. Article 12.9 of the Financial Regulations dealing with the report(s) of the External Auditor provides that "The report(s) shall be transmitted through the Executive Board, together with the audited financial statements, to the Health Assembly not later than 1 May following the end of the financial year to which the accounts relate. The Executive Board shall examine the financial statements and the audit report(s) and shall forward them to the Health Assembly with such comments as it deems necessary".
3. Since in the past there has not been a meeting of the Executive Board between its January session and the convening of the Health Assembly, the Board has previously designated an Ad Hoc Committee of three members to consider the Director-General's Financial Report and the Report of the External Auditor on the accounts of the Organization, as well as any other designated matters, and to report thereon to the Health Assembly on behalf of the Board.
4. In order to deal with the Director-General's Financial Report for 1976 and the Report of the External Auditor on the accounts of the Organization for 1976, together with any other reports required to be submitted by the Ad Hoc Committee to the Health Assembly on behalf of the Board, the Board may wish to adopt a resolution along the lines of those adopted in recent years. A suggested draft resolution is reproduced below. The text would have to be completed by inserting the date of the Ad Hoc Committee's meeting, the names of the three designated members, and any additional matters proposed for the Committee's consideration:

