



世界卫生组织

执行委员会
第一〇三届会议
临时议程项目 7

EB103/18
1998年10月20日

财务事项

财务条例和细则修订款

总干事的报告

1. 按照联合国、专门机构和国际原子能机构外审计员小组关于阐述审计意见的建议以及外审计员在其就1996—1997年财务报告提交给卫生大会的报告中所作的建议¹，总干事提议如附件1所示修订《财务条例》附则中所含的世界卫生组织外审计职权范围补充条款第5段。
2. 总干事提议附件2所示的《财务细则》修订款²，以反映卫生大会于1998年5月在WHA51.20号决议中通过的新的《财务条例》对于收取规划支助金、征收会费欠额的财务程序、临时收入的会计程序以及将联合国系统会计标准应用于编制和提出世界卫生组织的帐目和财务报告的影响。

执行委员会的行动

3. 执委会如同意财务条例和细则拟议修订款，拟可按以下内容通过一项决议：

执行委员会，

审议了总干事关于财务条例和细则拟议修订款的报告，

1. 建议第五十二届世界卫生大会通过下列决议：

第五十二届世界卫生大会，

¹ 文件A51/11。

² 只有英、法文。

审议了由总干事提议并经执行委员会在其第一〇三届会议上认可的《财务条例》修订款，

通过《财务条例》拟议修订款；

2. 确认总干事报告所附的《财务细则》修订款。

附件 1

《财务条例》拟议修订款

现有财务条例

修订文本

目 的

(方括号内为删除的文字，
下面划线的为增添的文字)

附则—世界卫生组织外审计职权范围补充条款

5. 审计员（组）应以下述措辞签署其审计意见书：

世界卫生组织截至于
年 12 月 31 日的
财务期列有适当标明的
第...至...决算
表及有关附表，我（们）
已审查完毕，现附于
后。我（们）的审查，
包括对会计程序的全面
复查，以及对帐目
记录及其他凭证进行
我（们）认为在此情况
下所需的抽查。

可相继表明，是否：

(1) 决算表正确地表明了
财务期末的财务状况，
以及期末业务截止的
状况；

(2) 决算表的拟制，符
合既定的决算原则；

5. 审计员（组）应[以下
述措辞]签署其关于本
组织财务报表的审计
意见书。该意见书应
包括下列基本内容：

[世界卫生组织截至于
年 12 月 31 日的
财务期列有适当标明的
第...至...决算
表及有关附表，我（们）
已审查完毕，现附于
后。我（们）的审查，
包括对会计程序的全面
复查，以及对帐目
记录及其他凭证进行
我（们）认为在此情况
下所需的抽查。

可相继表明，是否：]

(1) [决算表正确地表明
了财务期末的财务状
况，以及期末业务截
止的状况；]确认经
审计的财务报表；

(2) [决算表的拟制，符
合既定的决算原则；]
提及单位管理层的责
任及审计员的责任；

使审计意见书的格式与联
合国、专门机构和国际原
子能机构外审计员小组建
议的文本以及世界卫生组织
外审计员的建议相一
致。

(3) 决算原则在与前此财务期一致的基础上运用;

(4) 财务往来符合财务条例及立法部门的规定。

(3) [决算原则在与前此财务期一致的基础上运用;] 提及遵循的审计标准;

(4) [财务往来符合财务条例及立法部门的规定。] 描述开展的工作;

(5) 阐述关于财务报表的审计意见, 是否:

— [(1)] 财务报表正确地表明了财务期末的财务状况, 以及[期末] 该时期业务[截止]的状况;

— [(2)] 财务报表的拟制, 符合既定的会计[原则] 政策;

— [(3)] 会计[原则] 政策在与前此财务期一致的基础上运用;

(6) [(4)] 表明财务往来遵循[符合]财务条例及立法部门规定的意见;

(7) 意见书日期;

(8) 审计员姓名和职务;

(9) 签署报告的地点;

(10) 如有必要, 应提及外审计员关于财务报表的报告。

附件 2

《财务细则》拟议修订款

现有财务细则	修订文本 (方括号内为删除的文字, 下面划线的为增添的文字)	目 的
101.2 The Financial Rules are applicable to all offices and, irrespective of the source of funds, to all financial transactions of the Organization. The latter are also subject to the budgeting and accounting principles and rules applicable to the source of funds concerned. Funds are subject to either annual or biennial cycles, and related expenditures are accounted on either a cash or an accrual basis.	101.2 The Financial Rules are applicable to all offices and, irrespective of the source of funds, to all financial transactions of the Organization. The latter are also subject to the budgeting and accounting principles and rules applicable to the source of funds concerned. Funds are subject to either annual or biennial cycles, and related expenditures are accounted on [either a cash or] an accrual basis.	To reflect that under all sources of funds expenditures are accounted on an accrual basis.
103.4 The balances of the appropriations surrendered in accordance with Rule 103.3 above shall be taken into the accounts as casual income to be used in accordance with Financial Regulation 5.2(d).	103.4 The balances of the appropriations surrendered in accordance with Rule 103.3 above shall be taken into the accounts as casual income to be used in accordance with Financial Regulation 5.2[(d)].	To reflect new reference.
103.6 Assessments of Members joining the Organization during the current year but after the close of the Health Assembly shall be dealt with in accordance with Financial Regulations 5.2(c) and 5.8.	103.6 Assessments of Members joining the Organization during the current year but after the close of the Health Assembly shall be dealt with in accordance with Financial Regulations [5.2(c) and 5.8] <u>5.10</u> .	To reflect new reference.
110.1 Budget and Finance is responsible for establishing and maintaining all official accounts of the Organization.	110.1 Budget and Finance is responsible for establishing and maintaining all official accounts of the Organization <u>in a manner consistent with the United Nations System Accounting Standards</u> .	Self-explanatory.

114.1 Budget and Finance shall furnish:

...
...

(c) Periodic special statements showing:

- (i) Outstanding contributions;
- (ii) Status of advances to the Working Capital Fund;
- (iii) The operation and financial position of the Working Capital Fund including the use of internal borrowing against other available cash resources of the Organization;

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...
...

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- (i) Outstanding contributions;
- [(ii)] (ii) Status of advances to the Working Capital Fund;
- [(iii)] (ii) The operation and financial position of the Working Capital Fund including the use of internal borrowing against other available cash resources of the Organization;

To delete the reference to advances to the Working Capital Fund which, following resolution WHA48.21, is no longer relevant.

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