



《财务条例》和《财务细则》修订款

总干事的报告

1. 本报告载述对《财务条例》和《财务细则》的一系列修订。《财务条例》和《财务细则》的上一次修订于 2013 年完成，修订款自 2014 年 1 月 1 日起生效¹。
2. 《财务条例》和《财务细则》采用平行程序，是两个不同的框架。
3. 《财务条例》涉及本组织的财务管理，按以下三步程序制定。
 - (a) 执行委员会审议总干事的提案，并向卫生大会提出建议。
 - (b) 卫生大会审议总干事的提案和执行委员会的建议，然后核准经修订的《财务条例》。
 - (c) 经修订的《财务条例》生效。
4. 《财务细则》列有《财务条例》的相关实施指导方针和限制性规定，用于确保有效管理本组织财务、节约资金和维护资产。它们由总干事按以下四步程序制定。
 - (a) 总干事拟订和修订《财务细则》。
 - (b) 执行委员会确认总干事拟订的《财务细则》及其任何修订款。
 - (c) 经修订的《财务细则》生效。

¹ WHA66.3 号决议（2013 年）。另见文件 A66/33 和 A66/57。

(d) 卫生大会注意到经修订的《财务细则》。

5. 秘书处对《财务条例》和《财务细则》进行了审查，以便与时俱进，加强问责制，并反映世卫组织目前的运作模式。附件列明现行的《财务条例》和《财务细则》以及拟议修订，并说明了任何拟议修订的理由。

6. 根据上文第3段和第4段所述程序，《财务条例》和《财务细则》的拟议修订款一并提交执行委员会和卫生大会审议。秘书处在拟订修订款时征求了独立专家监督咨询委员会成员以及内部监督服务司的有关意见，他们都表示支持这些拟议修订款。还收到了外审计员的建议。

7. 《财务条例》和《财务细则》对于适当保障本组织的财务管理和总体良好环境至关重要。秘书处努力改进《财务条例》和《财务细则》，尽可能使其与联合国其他组织的最佳做法、新颖计划和行动保持一致。

《财务条例》

8. 附件列出了对《财务条例》的所有拟议修订款，供执行委员会审议和卫生大会批准。下文第9至15段概述对每项规定的拟议修订。

9. 对第三条、第四条和第十五条的一些拟议修订涉及预算。这些修订主要属文字编辑性质，反映了目前的预算提案、核准程序和相关用语。例如，鉴于双年度预算核准决议对拨款项之间任何可能的转拨规定了限制，我们为此相应更新了第4.3条。对第4.4条也作了类似修订，以反映不再使用汇率补贴措施，而是由总干事管理外汇风险这一事实¹。

10. 更新了第二条和第五条，以便与《国际公共部门会计准则》确定的一年报告期和财务收入（包括利息收入和其他投资收入）术语保持一致。修订款还规定，总干事应向卫生大会提交关于自愿捐款和评定会费收缴情况的年度报告。

11. 关于第六条，适当考虑到卫生大会以往相关决定的内容，拟议增加两款关于评定会费的规定，并增添一个新款（备选方案B），以简化《组织法》第七条的适用范围。

(a) 针对《组织法》第七条的适用问题，起草了新的分款，将 WHA8.13 号决议（1955 年）和 WHA41.7 号决议（1988 年）的规定纳入《财务条例》。在该条下提

¹ 见文件 A66/32。

出了两个备选分款。备选方案 A 反映了目前第七条的规定，即由卫生大会讨论并商定第七条所述的行动，在会员国达到特定拖欠水平时暂停其表决权。备选方案 B 旨在简化第七条的适用，使其与联合国其他一些实体的做法保持一致，在会员国达到特定拖欠水平时暂停其表决权，而无需卫生大会作出额外决定。这里所述的特定拖欠额指的是在卫生大会开幕时会费拖欠额等于或超过前两年应缴会费总额，一旦达到此水平，即可暂停会员国表决权。

(b) 修订了第 6.8 条，确定了在重新安排支付欠款情况下的适用顺序。

(c) 提议增列新款，将 WHA54.6 号决议（2001 年）中关于可能重新安排支付欠款的规定纳入《财务条例》。

12. 更新了第七条（和《财务细则》第四条），根据现行政程序反映周转基金的运作机制。

13. 修订了第八条，列入了与成本回收有关的几项修订和一项关于多年承付款的修订。一项拟议修订是根据卫生大会有关决议删除关于对捐款征收费用的提法。卫生大会上一次关于成本回收的相关决议是于 1981 年通过的，此后，本组织根据业务必要性修订了规划支持费率¹。拟议修订案文反映了现行做法，即由总干事确定用于支付间接费用的具体的规划支持费率，总体目标是确保标准的规划支持费率足以支付间接费用。新增了一句话，规定由自愿捐款（遗赠款除外）支付所资助活动的全部费用，并且资金承诺期限应与供资期限一致。此外，新增了第 8.3 条，以便为制订超出规划支持费用范围的现行成本回收机制政策提供一个框架。关于成本回收的进一步背景，请参阅提交可持续筹资工作组第二次会议的关于世卫组织成本回收机制的报告²。

14. 修订了第七条和第九条，以反映现行基金会会计做法的最新术语，使本组织能够对活动进行分类。其他拟议修订款包括，所有基金均应在经审计的年度财务报表中列报，并应创建自愿捐款和任何其他活动拨款项，以便记录和报告有关收入和支出。

15. 第十条和第十一条修订款涉及与世卫组织现有投资政策有关的文字编辑修订。

¹ WHA34.17 号决议（1981 年）。

² 文件 EB/WGSF/2/5。

《财务细则》

16. 附件还列出对《财务细则》的拟议修订，供执行委员会审议和卫生大会注意。主要拟议修订款用于增强工作人员问责制和加强采购规则。这些修订涉及采购原则、库存管理、合同审查委员会的作用，并按照《财务条例》拟议修订款做出一些轻微的文字编辑改动。

17. 世卫组织问责制指本组织所有工作人员有义务对其行动和决定负责并承担责任。在以合乎道德和透明的方式取得成果和管理资源方面，世卫组织每位工作人员都可发挥重要作用，为本组织的成功做出贡献。为与联合国其他组织保持一致，对《财务细则》第一条进行了修订，规定工作人员有责任遵守《财务条例》和《财务细则》以及政策和程序，并确认了工作人员对其行为的个人责任和财务责任。

18. 更新了第十条，列入了库存管理，以反映库存现在已是世卫组织实施的许多规划的一项关键内容这一事实。

19. 修订了第十一条，增列了采购程序的适用原则，进一步澄清了适用于招标和竞标工作的方法，并增添了合同审查委员会在监督重要采购过程方面的作用。

执行委员会的行动

20. 请执行委员会注意本报告并审议以下决议草案：

执行委员会，

审议了关于《财务条例》和《财务细则》修订款的报告¹，

1. **确认**总干事对《财务细则》做出的修订（见附件），这些修订款将与《财务条例》修订款同时生效，

2. **建议**第七十六届世界卫生大会通过下述决议：

第七十六届世界卫生大会，

¹ 文件 EB152/30。

审议了关于《财务条例》和《财务细则》修订款的报告，

1. **批准**《财务条例》修订款（见附件），采用关于《组织法》第七条适用问题的备选方案[A或B]，修订款自2023年6月1日起生效；
2. **注意到**执行委员会在其第152届会议上确认的《财务细则》修订款将与第1段中批准的《财务条例》修订款同时生效；
3. **授权**总干事对《财务条例》和《财务细则》适当重新编号。

附件

世界卫生组织《财务条例》和《财务细则》拟议修订款

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
第一条 — 适用范围和授权		
1.1 本条例适用于世界卫生组织的财务管理。	无变化	
1.2 总干事负责按照本条例确保本组织的有效财务管理。	无变化	
1.3 为本条例的有效实施，总干事可在不损害第 1.2 条的情况下将其视为需要的权力和相关责任授予本组织的其他官员。	无变化	
1.4 为本条例的实施，总干事应制定《财务细则》，包括有关指导原则和限制，以确保有效财务管理、厉行节约和保护本组织资产。	1.4 为本条例的实施，总干事应制定《财务细则》，包括有关指导原则 方针 和限制，以确保有效财务管理、厉行节约和保护本组织资产。	修订款明确了世卫组织内部行政规定等级。
第二条 — 财务期		
2.1 规划预算的财务期是从偶数年份开始的两个相继历年。	2.1 规划预算的财务期是从偶数年份开始的两个相继 日历年 。 法定财务报告的财务期应为一个日历年。	修订款增添了法定报告的财务期。
第三条 — 预算		
3.1 《组织法》第五十五条所提及的财务期概算（以下称为“预算方案”）由总干事编制。预算方案将以美元表示。	无变化	
3.2 预算方案分为编、款、项，并附有卫生大会可能要求的或以卫生大会名义要求的资料、附件和解释性说明，以及总干事认为需要的或有用的其它附件或说明。	3.2 预算方案分为编、 款、项 ，并附有卫生大会可能要求的或以卫生大会名义要求的资料、附件和解释性说明，以及总干事认为需要的或有用的其它附件或说明。	修订后便于灵活地编列预算方案。

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
3.3 总干事应在卫生大会例会开幕至少 12 个星期以前并在执行委员会对其审议的应届会议开幕前，提交预算方案。同时，总干事应将该方案送交各会员国（包括准会员）。	3.3 总干事应在卫生大会例会开幕至少 12 个星期以前并在执行委员会对其审议的应届会议开幕前，提交预算方案。同时，总干事应将该方案送交各会员国（包括准会员） ¹ 。	由于这是第一次提及会员国和唯一一次提及准会员，增加了一个脚注，规定在整个文件中“会员国”一词涵盖会员国和准会员。
3.4 执行委员会应将该方案连同其可能就此提出的任何建议一并提交卫生大会审议。	无变化	
3.5 下一财务期的预算在预算方案相关双年度的前一年经由卫生大会相应的主要委员会审议并就此提出报告后，由卫生大会批准。	无变化	
3.6 在向卫生大会提交预算方案及其建议的执行委员会会议期间，如总干事获悉由于情况发展表明在应届卫生大会前可能需要更改方案时，应向执行委员会提出报告，供其考虑在提交给卫生大会的建议中列入相应条款。	无变化	
3.7 在审议预算方案的执行委员会会议后或在执行委员会提出任何建议后，如情况发展可能需要或总干事认为可取时更改预算方案，总干事应就此向卫生大会报告。	无变化	
3.8 凡需要增加卫生大会业已批准的拨款时，总干事可向执委会提出追加方案。所述方案的提出应符合应届财务期预算方案的格式和程序。	3.8 凡需要增加卫生大会业已批准的 拨款 预算时，总干事可向执委会提出追加方案。所述方案的提出应符合应届财务期预算方案的格式和程序。	将“拨款”改为“预算”。
第四条 — 批准预算		
4.1 预算一经卫生大会批准，即赋予总干事有权按批准的预算用途及数额，在有可用资金的情况下，承担合同义务及支付用款。	无变化	
4.2 一旦预算获得批准，在有可用资金的情况下，总干事可在相应财务期内作出承诺，以便用于在本财务期内或下一年内支付。	无变化	

¹注：在整个《财务条例》和《财务细则》中，“会员国”涵盖会员国和准会员。

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
<p>4.3 事先经执行委员会或其可能授予相应权力的任何委员会同意，总干事有权在各拨款项之间进行转拨。如果执行委员会或其可能授予相应权力的任何委员会不在开会，事先经执行委员会或此类委员会多数成员书面同意，总干事有权在各拨款项之间进行转拨。总干事应向执行委员会下届会议报告这些转拨。</p>	<p>4.3 <u>由规划预算批准决议确定各项战略重点之间的任何可能转拨款的限额。除了预算批准决议授权的在各拨款项之间的任何转拨外</u>，事先经执行委员会或其可能授予相应权力的任何委员会同意，总干事有权在各拨款项之间进行转拨。如果执行委员会或其可能授予相应权力的任何委员会不在开会，事先经执行委员会或此类委员会多数成员书面同意，总干事有权在各拨款项之间进行转拨。总干事应向执行委员会下届会议报告这些转拨。</p>	<p>此修订反映了 WHA74.3 号决议（2021 年）的内容。该决议规定应围绕四大战略重点分配预算，并授权总干事必要时在四大战略重点之间转拨预算，但金额最多不得超过向外拨款的战略重点预算分配额的 5%。</p>
<p>4.4 在批准预算方案的同时，卫生大会应确定一项汇率补贴措施，规定可用以弥补外汇损失的最高水平。该补贴措施的目的应是使有可能保持预算水平，以便不管各种货币对美元的联合国正式汇率的任何波动影响如何，经卫生大会批准、由预算所反映的所有活动可予执行。</p>	<p>4.4 在批准预算方案的同时，卫生大会应确定一项汇率补贴措施，规定可用以弥补外汇损失的最高水平。该补贴措施的目的应是使有可能保持预算水平，以便不管各种货币对美元的联合国正式汇率的任何波动影响如何，经卫生大会批准、由预算所反映的所有活动可予执行。<u>鉴于所批准的规划预算以美元计值，并考虑到第 6.6 条所述的措施，总干事有权进行外汇套期保值交易，以尽量减少本组织的外汇风险。</u></p>	<p>修订款反映了不再使用汇率补贴措施这一事实。总干事在考虑到美元和瑞士法郎数额的情况下，管理外汇风险。通过进行远期外汇合同交易以及以瑞士法郎缴付一部分评定会费管理汇率变动造成的外汇风险，以锁定本组织有重大风险敞口的货币的未来汇率。另见关于外汇风险管理的文件 A66/32。</p>
<p>第五条 — 预算资金的提供</p>		
<p>5.1 预算由会员国按卫生大会确定的会费比额缴纳的评定会费、自愿捐款、预计利息收入、上期收到的欠款和划归正常预算的任何其它收入提供。会员国根据《世卫组织组织法》第五十六条承担的财政义务仅限于评定会费。</p>	<p>5.1 预算由会员国按卫生大会确定的会费比额缴纳的评定会费、自愿捐款、<u>财务收入（包括利息收入）</u>、预计利息收入、上期收到的欠款和划归正常预算的任何其它收入提供。会员国根据《世卫组织组织法》第五十六条承担的财政义务仅限于评定会费。</p>	<p>修订款与最新的《国际公共部门会计准则》关于财务收入的术语保持一致。</p>
<p>5.2 卫生大会应批准由会员国评定会费资助的预算额，并应批准由总干事通过自愿渠道筹集的资金额。</p>	<p>无变化</p>	
<p>5.2.1 由会员国评定会费提供的数额应在调整卫生大会批准总额后计算，以反映由以上第 5.1 条所列的其它资金来源提供资金的那部分预算。</p>	<p>5.2.1 由会员国评定会费提供的数额应在调整卫生大会批准总额后计算，以反映由以上第 5.1 条所列的其它资金来源提供资金的那部分预算。</p>	<p>删除了第 5.2.1 条，因为第 5.2 条在这方面已提供了足够信息。</p>

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
5.3 如果预算的总筹资额少于在预算方案下卫生大会批准的数额，总干事应审查预算实施计划，以便作出可能必要的任何调整。	无变化	
5.4 评定会费可在财务期的每年 1 月 1 日用于实施。自愿捐款可在与资源捐助方达成协议后用于实施。	无变化	
5.5 总干事应向卫生大会提交关于征收缴款（包括自愿捐款和评定会费）以及其它资金的年度报告。	5.5 总干事应向卫生大会提交关于征收缴款（包括自愿捐款和评定会费） <u>以及其它资金</u> 的年度报告。	修订款删除了“其它资金”的提法，使案文符合目前在年度报告中报告自愿捐款和评定会费情况的做法。 经审计的财务报表附件详述各捐助方的自愿捐款，评定会费收缴情况报告详述捐助方应缴评定会费情况。财务报表还报告其它收入来源。
第六条 — 评定会费		
6.1 以会费比率为基础的会员国评定会费，应分为两份相等的年度付款。在财务期的第一年，卫生大会可决定修改财务期第二年实行的会费比率。	无变化	
6.2 卫生大会通过预算后，总干事应通知各会员国在财务期内各自应承担的评定会费并要求它们交纳第一年和第二年的年度会费。	无变化	
6.3 如卫生大会决定修订财务期第二年施行的会费比率，或调整用会员国评定会费支付的预算数额时，总干事应通知各会员国其会费的修订数额，要求它们交付经修订的第二年的年度会费。	无变化	
6.4 年度会费应在评定会费有关年度的 1 月 1 日以前全部交清。	无变化	
6.5 如评定会费的未交部分迟于下一年度的 1 月 1 日，作拖欠一年论。	无变化	
	6.5.1. 备选案文A：在适用《组织法》第七条时，如果一会员国拖欠其对本组织的评定会费额等于或超	增添一新款，将 WHA8.13 号决议（1955 年）和 WHA41.7 号决议（1988 年）关于

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
	<p><u>过世界卫生大会开幕时前两个整年的应缴会费总额，卫生大会即应考虑是否暂停该会员国的表决权。如果该会员国在下一届卫生大会开幕之日仍拖欠两个整年的应缴会费总额，应自下届卫生大会开幕之日起暂停其表决权。如果会员国拖欠会费额现已低于上述水平，该决定将失效，该会员国的表决权不予暂停。</u></p> <p><u>如果一会员国的表决权先前因拖欠会费或重新安排欠款支付而予暂停，而该会员国拖欠会费现已低于上述水平，则暂停该会员国的表决权决定应自动失效，其表决权应恢复。</u></p> <p><u>6.5.1. 备选案文B：在适用《组织法》第七条时，如果一会员国拖欠其对本组织的评定会费额等于或超过世界卫生大会开幕时前两个整年的应缴会费总额，即应暂停该会员国的表决权。如果该会员国在下一届卫生大会开幕之日仍拖欠两个整年的应缴会费总额，应自下届卫生大会开幕之日起暂停其表决权。如果会员国拖欠会费额现已低于上述水平，该会员国的表决权不予暂停。</u></p> <p><u>如一会员国的表决权先前因拖欠会费或重新安排欠款支付而予暂停，而该会员国拖欠会费现已低于上述水平，则暂停该会员国的表决权决定应自动失效，其表决权应恢复。</u></p>	<p>适用《组织法》第七条的内容纳入《财务条例》。</p> <p>提出了两个备选方案供审议：备选案文 A（反映现行做法）或备选案文 B（与联合国其他一些组织一样，纳入拖欠会费自动丧失表决权的新做法）。</p>
<p>6.6 如会员国年评定会费总额为 20 万美元或更多，该会员国的会费一半按美元评定，一半按瑞士法郎评定。如会员国年评定会费总额低于 20 万美元，该会员国的会费应全部按美元评定。会费用美元、欧元或瑞士法郎交付，或用总干事确定的其它一种或多种货币交付。</p>	<p>无变化</p>	

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
6.7 总干事接受不可自由兑换的任何货币应由总干事每年在个案基础上明确批准。这类批准应包括总干事认为保护世界卫生组织所必要的任何条款和条件。	无变化	
6.8 各会员国的评定会费付款记入其帐户，并首先用以抵付最早的欠额。	6.8 各会员国的评定会费付款记入其帐户，并首先用以抵付最早的欠额。 <u>如果卫生大会在重新安排欠额缴付后决定恢复表决权，付款首先用于抵付最早的评定会费欠额。</u>	修订款规定了在重新安排欠额缴付后的适用顺序。
6.9 用美元以外的货币交纳的评定会费应按世界卫生组织收到日期采用的联合国汇率贷入会员国帐户。	无变化	
6.10 新会员国在它成为会员国的应属财务期内，即应按卫生大会确定的比额交纳评定会费。这些会费将计入应缴纳此会费的那一年的收入中。	无变化	
	<u>6.11 对于希望重新安排欠额缴付的会员国，作为恢复其表决权或防止其表决权被暂停的安排的一部分，应在其表决权暂停的卫生大会开幕之前以书面形式向总干事提出请求，至少应包括下列信息：(i) 应交总额，包括当年摊款；(ii) 提议缴付的期限；以及(iii) 该会员国打算每年缴付的最低数额。</u>	《财务条例》修订款纳入了 WHA54.6 号决议（2001 年）中关于可能重新安排缴付欠额的规定。
第七条 — 周转金和内部借支		
7.1 在收到评定会费前，由评定会费供资的那部分预算的实施可由周转金和其后通过内部借支提供资金。周转金数额由卫生大会批准。可以通过本组织除信托基金外可动用的现金储备金进行内部借支。	7.1 在收到评定会费前，由评定会费供资的那部分预算的实施可由周转金和其后通过内部借支提供资金。周转金数额由卫生大会批准。可以通过本组织除信托基金外可动用的现金储备金进行内部借支。	修订款反映了预算现被视为合并预算以及不再使用信托基金这一事实。
7.2 周转金水平应以预测的资金需要并考虑到预计评定会费收入和支出为基础。总干事为改变以前批准的周转金水平而可能向卫生大会提出的任何建议应附有证明有必要作出改变的说明。	无变化	

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
7.3 第 7.1 条下借支的任何偿还款应由征收的评定会费欠额提供，并首先用以偿还内部借支款欠额，其次偿还从周转金借支的任何欠额。	无变化	
第八条 — 收入：其它来源	第八条 — 收入：其它来源和 成本回收	在标题中涵盖成本回收。
8.1 根据《组织法》第五十七条，总干事有权接受现金或实物赠与，只要他或她确定这些捐赠可由本组织利用，并且所附条件与本组织的宗旨和政策相一致。	无变化	
8.2 总干事有权根据卫生大会任何适用的决议就预算外捐款征收费用。这一费用，连同预算外捐款的利息收入或投资收入，应记入服务费用特别帐户的贷方，并用以补偿本组织在产生和管理这些资源方面所发生的全部或部分间接费用。实施预算外资源资助规划的所有直接费用应向有关预算收取。	8.2 总干事有权根据卫生大会任何适用的决议就 自愿 预算外捐款征收 间接 费用。这一费用，连同预算外捐款的利息收入或投资收入 在内的财务收入 ，应记入服务费用特别帐户 规划支持费用基金 的贷方，并用以补偿本组织在产生和管理这些资源方面所发生的全部或部分间接费用。实施 自愿捐款（遗赠款除外） 预算外资源资助规划的所有直接费用应向有关 捐款（拨款） 预算收取。 自愿捐款应提供足以支付全部实施费用的资金。	修订款澄清用语，并将“预算外”捐款改为“自愿”捐款。 为便于读者理解，将“服务费用特别帐户”改为“规划支持费用基金”。 此项修订澄清了自愿捐款的全部成本回收程序。遗赠本组织的款项除外。
	<u>8.4 总干事应确定成本回收政策。</u>	增添一新款，以便根据联合国系统统一的财务条例制定关于其它成本回收机制的政策。
	<u>8.4 总干事可承付由其它资源供资的今后预算期款项，但此种承付款项必须：</u> <u>(1) 与本预算期结束之后继续开展的活动、规划、项目或规划支持有关；</u> <u>(2) 完全由承付期限内有效的已签署协议和/或收到的资金供资。</u>	修订款确定为多年期提供多年期资金。

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
第九条 — 基金		
9.1 应设立基金，以使本组织能记录收入和支出。这些基金应包括所有收入来源：正常预算，预算外资源，信托基金，以及可能适宜的任何其它收入来源。	9.1 应设立基金，以使本组织能记录 在其记录中区分不同类别活动的资金 收入和支出。这些基金应包括所有收入 和支出 来源： 正常预算，预算外资源，信托基金，以及可能适宜的任何其它收入来源。	修订款澄清了基金会会计的目的，并删除“信托基金”和“正常预算”这两个用语。
9.2 对从预算外捐款的捐赠者收到的款额和对任何信托基金均应设立帐户，以便可对有关收入和支出进行记录和报告。	9.2 对从预算外捐款的捐赠者收到的款额和对任何信托基金均应设立帐户 设立自愿捐款或任何其它活动的拨款项 ，以便可对有关收入和支出进行记录和报告。	修订款澄清了拨款会计程序。
9.3 必要时应设立其它帐户，作为储备金或满足本组织行政管理的需要，包括资本支出。	9.3 必要时应设立其它帐户， 作为储备金或 以 满足本组织行政管理的需要，包括资本支出。	此项修订反映了账户用于所有用途，而不仅仅是用于储备金用途这一事实。
9.4 总干事得建立周转基金，以便可在自筹资金的基础上开展活动。这些帐户的用途，包括详细收入来源和由这些基金承担的支出以及财务期结束时任何盈余结余的分配，均应向卫生大会报告。	9.4 总干事得建立周转基金，以便可在自筹资金的基础上开展活动。这些帐户的用途，包括详细收入来源和由这些基金承担的 费用 支出以及财务期结束时任何盈余结余的分配，均应向卫生大会报告。	修订款考虑到财务报表列报的是费用这一事实。
9.5 在第 9.3 和 9.4 条下设立的任何帐户，其目的应予明确规定，并受制于《财务条例》和按第 12.1 条由总干事制定的《财务细则》、审慎财务管理及与相应主管部门商定的任何特定条件。	无变化	
第十条 — 现金及现金等值物的保管	第十条 — 现金、 及 现金等值物 或投资 的保管	在标题中增添“投资”。
10.1 总干事应指定一家或数家银行或金融机构存放本组织保管的现金及现金等值物。	10.1 总干事应指定一家或数家银行或金融机构存放本组织保管的 资金 现金及现金等值物。	修订款反映了世卫组织与多家银行开展业务交往的事实。
10.2 总干事得指定本组织为管理其保管的现金及现金等值物拟可任命的任何投资（或资产）经理人员和/或保管人。	10.2 总干事得指定本组织为管理其保管的现金、 及 现金等值物 或其它投资的 拟可任命的任何投资（或资产）经理人员和/或保管人。	修订款涵盖“其它投资”，因为世卫组织的投资政策允许投资于债券等其它类别的投资。

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
第十一条 — 现金及现金等值物的投资	第十一条 — 现金及现金等值物的投资	对标题进行了文字编辑。
11.1 可将暂时不用的任何现金进行投资，只要有利于产生收益，则可集中使用。	11.1 可将暂时不用的任何现金进行投资 和集中使用，同时确保维护资本，维持流动性，并可产生收益 只要有利于产生收益，则可集中使用。	修订款反映了世卫组织的投资政策。
11.2 除有关某个特定基金或帐户的条例、章程或决议另有规定者外，投资所得的收入，均应作为收入记入第 8.2 条中服务费用特别帐户的贷方。	11.2 除有关某个特定基金或帐户的条例、章程或决议另有规定者外，投资所得的收入，均应作为收入记入第 8.2 条中服务费用特别帐户 规划支持费用基金 的贷方。	修订款使用了最新术语，并将基金名称改为“规划支持费用基金”。
11.3 应按照最佳行业规范制定投资政策和准则，并对保护本组织的资本和收益需要给予应有的注意。	11.3 应按照最佳行业规范制定投资政策和准则 程序 ，并对保护本组织的资本、 流动性 和收益需要给予应有的注意。	修订款反映了世卫组织的投资政策，并符合行政规定等级。
第十二条 — 内部监督		
<p>12.1 总干事应：</p> <ol style="list-style-type: none"> (1) 制订经营政策与程序，以确保有效地管理财务，厉行节约并保护本组织的资产。 (2) 指定可以本组织名义接收资金、承付和支付款项的官员。 (3) 维持有效内部监督结构以确保实现业务的既定宗旨和目标；经济有效地利用资源；信息的可靠性和完整性；遵守政策、计划、程序、规章和条例；以及保护资产。 (4) 维持内部审计职能，负责审查、评价和监测本组织总体内部监督制度的适当性和有效性。为此目的，对本组织内所有系统、程序、业务、职能和活动均须进行这种审查、评价和监测。 	无变化	

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
第十三条 — 帐务及财务报表		
13.1 总干事应建立必要的会计帐目，并根据《国际公共部门会计准则》的要求保存这些帐目。	无变化	
13.2 根据《国际公共部门会计准则》要求，应准备年度财务报表，以及表明本组织当前财政状况的其它必要资料。	无变化	
13.3 财务报表应以美元计算。但会计记录可用总干事认为必要的一种或数种货币记载。	无变化	
13.4 财务报表应在有关年度结束后第一年的 3 月 31 日前提交外审计员。	无变化	
13.5 总干事可支付其认为符合本组织利益的捐赠，上述支付说明应连同期终决算一并列入。	无变化	
13.6 总干事经充分调查后，有权对除欠交会费外的任何资产的损失，予以销帐。上述损失的销帐说明，应连同期终决算一并列入。	无变化	
第十四条 — 外审计		
14.1 外审计员应由卫生大会任命。外审计员须是会员国政府的审计长（或具同等职衔或地位的官员）。任期应为四年，涵盖两个预算期。任期可以续任一次，为期四年。外审计员的撤换只能由大会决定。	无变化	
14.2 除卫生大会另有专门指示外，外审计员应按公认的通用审计标准及本条例所附职权范围补充条款进行各项审计。	无变化	
14.3 外审计员可对财务手续、会计制度、内部财务控制及本组织总的行政管理效率提出意见。	无变化	
14.4 外审计员应是完全独立的，仅对审计工作负责，除非如第 14.7 条中所述，进行局部或专项审查时。	无变化	

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
14.5 卫生大会可要求外审计员进行专题审核，并专项报告其结果。	无变化	
14.6 总干事应向外审计员提供开展审计所需的方便。	无变化	
14.7 为进行局部或专项审查，或为了节约审计费用，外审计员可聘请任何国家审计长（或具同等职衔者）、或有名望的商业审计师、或外审计员认为技术合格的其他人士和公司进行审计。	无变化	
14.8 外审计员应就总干事按第十三条编制的年度财务报表提出审计报告。报告应包括他/她（们）按第14.3条和职权范围补充条款认为必要的情况。	无变化	
14.9 外审计员的报告连同经审计的财务报表，应在决算有关的财务年结束后第一年的5月1日前，通过执行委员会提交卫生大会。执行委员会应审查年度财务报表和审计报告，并附必要的意见，一并提交卫生大会。	无变化	
第十五条 — 涉及支出的决议		
15.1 如果总干事没有就提案所涉及的行政与财务问题提出报告，卫生大会和执行委员会均不得作出涉及支出的决定。	无变化	
15.2 如总干事认为某项拟议中的支出不能从现有拨款中支付，在卫生大会作出必要的拨款前，不得承诺这项支出。	15.2 如总干事认为某项拟议中的支出不能从现有拨款 经批准的规划预算 中支付，在卫生大会 对预算作出必要批准 必要的拨款前，不得承诺这项支出。	将“拨款”改为“经批准的预算”和“对预算作出……批准”。
第十六条 — 一般条款		
16.1 除卫生大会另有具体规定外，本条例自卫生大会批准之日起生效。本条例仅可由卫生大会修订。	无变化	
16.2 如对前述任一条例的解释和适用发生置疑，总干事有权裁决，但须经执行委员会下届会议确认。	无变化	

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
16.3 总干事按上面第1.4条所述拟定的财务细则或对这些细则的修订款，经执行委员会确认后生效，并向卫生大会报告，供其参阅。	无变化	
	《财务细则》	
<i>Rule I – Applicability and Delegation of Authority</i>		
101.1 These Financial Rules are established in accordance with Financial Regulation 1.4.	无变化	
101.2 The Director-General is responsible to the Health Assembly for the implementation of the Financial Rules in order to ensure effective financial administration, the exercise of economy, and safeguard of the assets of the Organization.	无变化	
101.3 These Rules apply uniformly to all sources of funds, and all financial transactions of the Organization unless otherwise stated in these Rules.	无变化	
101.4 The Financial Rules established by the Director-General, and any amendments thereto, shall enter into force after confirmation by the Executive Board.	无变化	
101.5 In case of doubt as to the interpretation and application of any of the Financial Rules, the Director-General shall rule thereon.	无变化	
101.6 In addition to the delegations of authority to designated officials expressed in these Financial Rules, and without prejudice to Financial Rule 101.2, the Director-General may delegate in writing, together with authorization for re-delegation to other officers of the Organization, such authority considered necessary by the Director-General for the implementation of these Rules, including for the issuance of operational procedures. All designated officials shall be responsible and accountable to the Director-General for the exercise of any authority delegated to them.	无变化	

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
	<u>101.7 All staff are accountable to the Director-General and are obligated to comply with the Financial Regulations and Financial Rules and with policies and procedures established for the implementation of these Financial Regulations and Financial Rules under Financial Rule 101.4. Any staff member who contravenes such Financial Regulations and Financial Rules, policies or procedures may be held personally accountable and financially liable for her or his actions.</u>	增添一新款，以加强问责制并在此方面与联合国其它组织保持一致。
<i>Rule II – The Budget</i>		
102.1 Biennial budget proposals, and supplementary proposals if appropriate, reflecting all sources of funds in such manner and at such times as may be required shall be drawn up and submitted by designated officials to the Director-General.	102.1 Biennial budget proposals, and supplementary proposals if appropriate, reflecting all sources of funds in such manner and at such times as may be required shall be drawn up and submitted by designated officials to the Director-General. <u>are prepared by the Director-General.</u>	修订款澄清了现行做法。
102.2 The biennial budget proposals may be submitted to the Regional Committees which shall comment and make recommendations thereon.	无变化	
102.3 In implementation of Financial Regulation 4.4, the Director-General's budget proposals to the Health Assembly shall include proposals for the application and limit of the Exchange Rate Facility for that biennium.	102.3 In implementation of Financial Regulation 4.4, the Director-General's budget proposals to the Health Assembly shall include proposals for the application and limit of the Exchange Rate Facility for that biennium.	由于已不再使用汇率机制，并考虑到已在《财务条例》第 4.4 条中更新了有关内容，故删除了第 102.3 条。
<i>Rule III – Budget Approval</i>		
103.1 The budget approved by the Health Assembly constitutes an authority to issue awards up to the amount approved to enable expenditures to be incurred for the purposes for which the budget is approved. The Director-General may determine the maximum amount of the approved budget that it would be prudent to issue as awards taking into account the prospects for collection of contributions and the availability of both the Working Capital Fund and internal borrowing.	103.1 The <u>programme</u> budget approved by the Health Assembly constitutes an authority to issue awards up to the amount approved to enable expenditures to be incurred for the purposes for which the budget is approved. The Director-General may determine the maximum amount of the approved budget that it would be prudent to issue as awards taking into account the prospects for collection of contributions and the availability of both the Working Capital Fund and	按现行做法进行了修订。

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
	internal borrowing, up to the approved budget and subject to available funding.	
<i>Rule IV – Financing</i>		
104.1 The assessments of Members, in accordance with Financial Regulations 5.1–5.2 shall be computed on the basis of the membership of the Organization as at the last day of the relevant Health Assembly.	无变化	
104.2 In order that the Director-General may accept payment of Members’ assessed contributions under Financial Regulation 6.7 in currencies that are not fully convertible, the following limits and guidelines shall apply: (a) the amount due shall be expressed in United States dollars; (b) payments to WHO shall be required to be made on a specified date to a specific bank account; (c) the amounts of any payment authorized shall be no greater than the expected monthly net cash outflow of the Organization in the currency concerned; (d) for the purpose of crediting the relevant Members’ account with WHO in United States dollars, the United Nations rate of exchange effective on the date of receipt by WHO shall apply.	104.2 In order that the Director-General may accept payment of Members’ assessed contributions under Financial Regulation 6.7 in currencies that are not fully convertible, the following terms and conditions shall apply: (a) the amount due shall be expressed in United States dollars; (b) payments to WHO shall be required to be made on a specified date to a specific bank account; (c) the amounts of any payment authorized shall be no greater than the expected monthly net cash outflow of the Organization in the currency concerned; (d) for the purpose of crediting the relevant Members’ account with WHO in United States dollars, the United Nations rate of exchange effective on the date of receipt by WHO shall apply.	为清晰起见并与《财务条例》第 6.7 条保持一致，进行了修订。
104.3 Any payments in currencies, other than those specified in Financial Regulation 6.6 (United States dollars, euros or Swiss francs), that do not comply with the specific terms of any approval given by the Director-General shall be automatically returned to the relevant Member State, and the assessed contribution concerned shall continue to be due and payable.	无变化	
104.4 In order for authorizations to be issued for expenditure, financing must be available, taking account of revenue recognized in accordance with IPSAS, of availability of cash	无变化	

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
or cash equivalents or other acceptable forms of financing in amounts determined by designated officials.		
104.5 The use of the Working Capital Fund and the amount of internal borrowing together shall not exceed the total amount of unpaid assessed contributions, and shall in any event not exceed 25% of the assessed contributions for the biennium concerned.	104.5 The use of the Working Capital Fund and the amount of internal borrowing together shall not exceed the total amount of unpaid assessed contributions, and shall in any event not exceed 25% of the assessed contributions for the biennium concerned.	由于《财务条例》第 7.1 条已有关于周转金运作的规定，故删除了第 104.5 条。鉴于统一编列预算，并考虑到第 104.4 条的规定，不必提供进一步信息。
104.6 In formulating proposals to the Health Assembly to vary the level of the Working Capital Fund in accordance with Financial Regulation 7.2, the Director-General shall take into consideration the level of internal borrowing that it would be prudent to incur and the limit specified in Financial Rule 104.5.	104.6 In formulating proposals to the Health Assembly to vary the level of the Working Capital Fund in accordance with Financial Regulation 7.2, the Director-General shall take into consideration the level of internal borrowing that it would be prudent to incur and the limit specified in Financial Rule 104.5.	由于《财务条例》第 7.1 条已有关于周转金运作的规定，故删除了第 104.6 条。鉴于统一编列预算，并考虑到第 104.4 条的规定，不必提供进一步信息。
104.7 In accordance with Financial Regulation 7.1, in order to determine the level of reserves available to finance internal borrowing the Director-General shall take into account the projected income and expenditure of each cash reserve.	104.7 In accordance with Financial Regulation 7.1, in order to determine the level of reserves available to finance internal borrowing the Director-General shall take into account the projected income and expenditure of each cash reserve.	由于《财务条例》第 7.1 条已有关于周转金运作的规定，故删除了第 104.7 条。周转金数额由卫生大会批准。
	<u>104.5 Subject to the provisions of Financial Rule 104.4, goods and services may be provided to governments, specialized agencies, and other international organizations and other organizations on a reimbursable or reciprocal basis on such terms and conditions as may be approved by designated officials.</u>	从第十条“Property, Plant and Equipment” (110.6)移至第四条“Financing” (104.5)，并对文字进行编辑处理，以表明世卫组织能够向其它组织提供服务，包括能够向国家实体以及经执行委员会批准已与世卫组织建立正式关系的非国家行为者等实体提供服务。
<i>Rule V – Funding from Awards for Approved Workplans</i>		
105.1 Funding from awards for approved workplans shall be issued to designated officials as authorization to incur expenditure.	无变化	
105.2 Designated officials to whom funding from awards is issued are accountable to the Director-General for the correct use of the resources made available.	无变化	

现行文本 (截至 2014 年 1 月 1 日)	拟议修订文本	说明
	105.3 The Director-General shall establish policies and procedures for cost-recovery. The Director-General may reduce or waive the cost recovery in circumstances where a reduction or waiver is warranted. Such a reduction or waiver should be made in writing and, where applicable, reported to the Executive Board.	为落实《财务条例》第 8.1 条, 并考虑到新拟订的关于成本回收的《财务条例》第 8.3 条, 在《财务细则》中增添了一新款。用语来自推荐联合国各机构使用的统一用语。需指出的是, 秘书处目前向执行委员会报告免除成本回收情况(见文件 A75/39)。
<i>Rule VI – Expenditure (Commitments)</i>		
106.1 In order to incur expenditure, commitments shall be made against award funding issued against approved workplans to designated officials.	无变化	
106.2 Commitments may only be made by designated officials and shall be supported by satisfactory documentation. All commitments or undertakings that create liabilities against the resources of the Organization shall be represented by signed contracts or similar documentation that are prepared when the liability arises.	无变化	
106.3 Commitments may be made only for the purpose indicated in the workplan and may not exceed the amount available in the award.	无变化	
106.4 Proposals for expenditure, including procurement of goods and services, shall be rejected if they do not comply with the Financial Regulations, the present Rules, and the following conditions: (a) award funding is available; (b) the procedures of the Organization are being observed; (c) the financial situation of the Organization will not be prejudiced; (d) the purpose of the proposed expenditure is in the interests of the work of the Organization.	无变化	

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
106.5 Revisions to a commitment shall be subject to the same procedure as the original commitment.	无变化	
106.6 Ex gratia payments may be authorized by the Director-General in accordance with Financial Regulation 13.5, provided such payments are justified in the interests of equity, or otherwise in the best interests of the Organization. Any such payment, together with an explanation of its justification, shall be promptly reported to both the External Auditor and the Head of the Office of Internal Oversight Services.	无变化	
<i>Rule VII – Internal Control</i>		
107.1 In order to ensure effective internal control within the Organization, in accordance with Financial Regulation XII, the Director-General shall establish measures, including (i) an internal audit framework as set out in Financial Rule XII, (ii) appropriate delegations of authority, (iii) segregation of duties and (iv) other measures that are consistent with best financial practice.	无变化	
107.2 Payments shall not be made in advance except as where otherwise specified in these Rules. Payments shall only be made on the basis of satisfactory supporting documents duly certified by designated officials confirming that: (a) services have been rendered or delivery has been completed in accordance with the terms of contract; (b) the amount is correct and in accordance with the terms of the contract.	无变化	
107.3 As an exception and only where operationally justified, contracts or purchase orders may be entered into which require part payment in advance prior to the delivery of goods or performance of services. The justification for any such arrangements shall be fully documented.	无变化	
107.4 In order for any contract or purchase order to be entered into requiring full payment in advance, the official	无变化	

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
requesting such terms shall provide full justification and demonstrate why such payment terms are necessary in the interest of the Organization. All such payment terms shall be subject to approval by designated officials.		
107.5 Designated officials may authorize advances to staff members and other persons in connection with the execution of official duties for WHO and staff entitlements.	无变化	
107.6 Funds of the Organization shall be deposited only in banks or financial institutions or invested with counterparties determined by the Director-General in accordance with the investment policies referred to in Financial Rule 107.11.	无变化	
107.7 The Director-General shall designate officials to be responsible for all bank accounts, and for the management, receipt and disbursement of all funds of the Organization and proper accounting thereof.	无变化	
107.8 Imprest account holders shall be accountable for all funds under their responsibility.	无变化	
107.9 Panels of signatories shall be designated by officials authorized by the Director-General. All payments from the Organization's bank accounts shall be signed by two officials of the appropriate panels. Where deemed necessary, in exceptional circumstances, those officials authorized to designate panels of signatories may authorize the signature of payments by one official only, provided that there are adequate safeguards for the protection of funds, including limits on the funds that may be paid from the account.	107.9 Panels of signatories shall be designated by officials authorized by the Director-General. All payments from the Organization's bank accounts shall be signed approved by two officials of the appropriate panels. Where deemed necessary, in exceptional circumstances, those officials authorized to designate panels of signatories may authorize the signature approval of payments by one official only, provided that there are adequate safeguards for the protection of funds, including limits on the funds that may be paid from the account.	修订款反映了电子授权做法。
107.10 All securities shall be deposited in the custody of duly appointed banks or financial institutions designated by the Director-General.	无变化	
107.11 Investment policies shall be drawn up in accordance with Financial Regulation 11.3. An advisory committee shall assist the Director-General in formulating	无变化	

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
these investment policies and in monitoring the performance of funds invested.		
<i>Rule VIII – The Accounts</i>		
108.1 The accounts shall comprise a consolidated general ledger of the Organization and subsidiary ledgers which shall include all financial transactions of the financial period in which they occur and which shall be accounted for on an accrual basis to enable the Organization to produce IPSAS-compliant financial statements. All periodic and other financial statements shall be prepared from these accounts.	无变化	
108.2 Subject to Financial Rule 101.3, the Director-General shall determine those parts of the Organization that shall be authorized to maintain their own accounting records, and which shall be reported periodically with the accounts of the Organization.	无变化	
108.3 All financial transactions and statements shall be supported by documentation to be retained as an integral part of the official records of the Organization for such period or periods as may be agreed with the External Auditor, after which, on the authority of designated officials, such records and documents may be destroyed.	无变化	
108.4 All accounting transactions shall be recorded in the general and subsidiary ledgers in accordance with a uniform chart of accounts.	无变化	
108.5 Income and expenditure shall be recorded in accordance with a uniform system of classification.	108.5 Revenue Income and expenses expenditure shall be recorded in accordance with a uniform system of classification.	修订款采用了《国际公共部门会计准则》关于财政收入的最新术语。
<i>Rule IX – Financial Statements</i>		
109.1 The Director-General shall submit annual financial statements, taken from the accounts referred to in Financial Rule 108.1, to the Health Assembly and the Executive Board or to such committees of the Executive Board as may be responsible for review and comment thereon, no later than 1	无变化	

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
May. Such financial statements shall be prepared in accordance with International Public Sector Accounting Standards (IPSAS), the Financial Regulations and the present Rules and shall include such other information as may be necessary to indicate the financial position of the Organization.		
109.2 The annual financial reports shall also disclose any ex gratia payments and any losses of cash, supplies, equipment and other assets that have occurred during the period, indicating their treatment in the accounts.	109.2 The annual financial reports shall also disclose any ex gratia payments and any losses of cash, supplies, inventories, equipment and other assets that have occurred during the period, indicating their treatment in the accounts the amounts written off.	修订款列明“库存”并更新了关于要求在财务报表中列报信息的措辞。
<i>Rule X – Property, Plant and Equipment</i>	<i>Rule X – Property, Plant, Equipment and Inventory</i>	在标题中增添“库存”一词。
110.1 The acquisition and related depreciation of land, buildings, plant and equipment shall be capitalized in the accounts in accordance with IPSAS. Property, plant or equipment acquired under lease shall be capitalized or charged as expenditure in accordance with IPSAS.	110.1 The acquisition and related depreciation of land, buildings, plant, and equipment and inventory shall be capitalized in the accounts with related depreciation, where relevant in accordance with International Public Sector Accounting Standards. Property, plant or equipment acquired under lease shall be capitalized or charged as expenses expenditure in accordance with International Public Sector Accounting Standards.	修订款列入了“库存”一词并更新了术语。
110.2 Inventory records shall be maintained for all property, plant and equipment.	110.2 Inventory Records shall be maintained for all property, plant, and equipment and inventory.	修订款列入了“库存”一词。
110.3 Periodic physical inventories shall be taken of all property, plant and equipment.	110.3 Periodic physical inventories verification shall be made taken of all property, plant, and equipment and inventory.	修订款列入了“库存”一词并删除了各项物资“实际库存”这一用语，以反映在资产/库存管理和基于风险进行核查方面的技术进步。
110.4 Property, plant and equipment may be declared to be surplus if it is of no further use to the Organization and disposed of for the best possible return to the Organization, including part-exchange, except when (i) destruction will be more economical or is required by law or environmental considerations, or (ii) the best interest of the Organization	110.4 All property, plant, and equipment and inventory may be declared to be surplus if it is of no further use to the Organization, and disposed of in accordance with WHO policies and procedures and in the best interest of the Organization, for the best possible return to the Organization, including part exchange, except when (i) destruction will be more economical or is required by law or environmental considerations, or (ii) the best interest	修订款列入了“库存”一词并澄清了处置规则。

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
will be served by disposal by gift or at a nominal price to a non-profit organization.	of the Organization will be served by disposal by gift or at a nominal price to a non-profit organization.	
110.5 The gain or loss from the derecognition of an item of property, plant or equipment shall be included in surplus or deficit. However, if an item is being replaced, any gain on derecognition of the replaced article shall serve to contribute towards the expenditure incurred in replacing the item.	110.5 The gain or loss from the derecognition of an item of property, plant or equipment shall be included in surplus or deficit. However, if an item is being replaced, any gain proceeds on derecognition of the replaced article shall may serve to contribute towards the expense incurred in replacing the item.	修订款做出文字修订，并规定可酌情使用收益进行资产置换。
110.6 Subject to the provisions of Financial Rule 104.4, goods and services may be provided to governments, specialized agencies, and other international organizations on a reimbursable or reciprocal basis on such terms and conditions as may be approved by designated officials.	110.6 Subject to the provisions of Financial Rule 104.4, goods and services may be provided to governments, specialized agencies, and other international organizations on a reimbursable or reciprocal basis on such terms and conditions as may be approved by designated officials.	从第十条“Property, Plant and Equipment”(110.6)移至第四条“Financing”(104.5)，并对文字进行编辑处理，以表明世卫组织能够向其它组织提供服务。
<i>Rule XI – Procurement of Goods and Services</i>		
111.1 The Director-General shall establish policies and procedures for the purchase of property, services, supplies, equipment or other requirements, and which shall set forth the requirements for invitations to tender and competitive bidding.	无变化	
111.2 Contracts for the purchase of property, services, supplies, equipment or other requirements shall be entered into for and on behalf of the Organization only by designated officials.	111.2 Contracts for the purchase of property, services, supplies, equipment or other requirements shall be entered into for and on behalf of the Organization only by designated officials. <u>The following general principles shall be given due consideration when undertaking the procurement functions of WHO:</u> <u>(a) best value for money</u> <u>(b) fairness, integrity, transparency, and equal treatment</u> <u>(c) effective competition</u>	修订款提供了更多信息以及指导世卫组织开展所有采购活动的基本原则。这些基本原则与联合国其它实体实行的基本原则相一致。

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
	<p><u>(d) the best interests of WHO</u> <u>(e) sustainable procurement.</u></p>	
<p>111.3 All purchases and other contracts shall be made on the basis of competitive bids, except when otherwise authorized by designated officials.</p>	<p>111.3 All purchases and other contracts shall be made on the basis of competitive bids, except when otherwise authorized by designated officials. <u>The competitive bidding process shall, where necessary, include:</u></p> <p><u>(a) planning for developing an overall procurement strategy and procurement methodologies;</u> <u>(b) market research to identify potential suppliers;</u> <u>(c) competition on as wide a geographical basis as practicable and suited to market circumstances;</u> <u>(d) consideration of prudent commercial practice; and</u> <u>(e) formal methods of solicitation, such as invitations to bid or requests for proposals on the basis of advertisements or direct solicitation of invited suppliers; or informal methods of solicitation, such as requests for quotations.</u></p> <p><u>The Director-General shall establish policies and procedures concerning the types of procurement activities and monetary values for which such methods of solicitation are to be used.</u></p>	<p>修订款提供了关于竞标流程的更多信息。</p>
<p>111.4 Contracts are normally awarded to the lowest bidder. However, where it is considered to be in the interest of the Organization, the acceptance of a bid other than the lowest, or the rejection of all bids may be authorized by designated officials.</p>	<p>111.4 Contracts are normally awarded to the lowest bidder <u>after giving consideration to the general principles outlined at Rule 111.2, to the qualified contractor who substantially conforms to the requirements and offers the lowest cost.</u> However, where it is considered to be in the interest of the Organization, <u>and taking into account value for money considerations,</u> the acceptance of a bid other than the lowest, or the rejection of all bids may be authorized by designated officials.</p>	<p>修订款扩展了“最低成本”含义，表明不能仅考虑价格因素，还需考虑总拥有成本以及其它原则（如可持续性、经济影响、当地发展等）。</p> <p>修订款采用了“资金价值”概念。</p>

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
	<p><u>111.5 A contract review committee shall be established to make recommendations to the Director-General or designated official as necessary, and regional contract review committees shall be established, as required, to make recommendations to such other officials as shall be authorized in that regard.</u></p> <p><u>Where a review by a contract review committee is required, no final action leading to the award or amendment of a procurement contract may be taken before the contract review committee's recommendation to proceed is received. In cases where the designated official decides not to accept the recommendation of such a review committee, reasons for that decision shall be recorded in writing.</u></p>	<p>增添一新款，澄清设立合同审查委员会是联合国其它实体的最佳做法，也是世卫组织的一个主要采购治理机制。</p>
<i>Rule XII – Internal Audit</i>		
<p>112.1 The Office of Internal Oversight Services (IOS) is responsible for internal audit, inspection, monitoring and evaluation of the adequacy and effectiveness of the Organization's system of internal control, financial management and use of assets as well as investigation of misconduct and other irregular activities. All systems, processes, operations, functions and activities within the Organization are subject to IOS's review, evaluation and oversight.</p>	无变化	
<p>112.2 The Director-General shall appoint a technically qualified head of IOS after consultation with the Executive Board. The Director-General shall likewise consult the Executive Board before any termination of the incumbent of that office.</p>	无变化	
<p>112.3 IOS shall function in accordance with the following provisions:</p> <p>(a) the head of IOS shall report directly to the Director-General;</p>	无变化	

现行文本（截至 2014 年 1 月 1 日）	拟议修订文本	说明
<p>(b) IOS shall have full, free and prompt access to all records, property, personnel, operations and functions within the Organization which, in IOS's opinion, are relevant to the subject matter under review;</p> <p>(c) IOS shall be available to receive directly from individual staff members complaints or information concerning the possible existence of fraud, waste, abuse of authority or other irregular activities. Confidentiality shall be respected at all times, and no reprisals shall be taken against staff members providing such information unless this was willfully provided with the knowledge that it was false or with intent to misinform;</p> <p>(d) IOS shall report the results of its work and make recommendations to the Regional Director, Assistant Director-General, Director or other responsible manager for action, with a copy to the Director-General and the External Auditor. At the request of the head of IOS, any such report shall be submitted to the Executive Board, together with the Director-General's comments thereon;</p> <p>(e) IOS shall submit a summary report annually to the Director-General with a copy to the External Auditor on IOS's activities, including the orientation and scope of such activities, as well as the implementation status of recommendations. This report shall be submitted to the Health Assembly together with comments deemed necessary.</p>		
112.4 The Director-General shall ensure that all IOS recommendations are responded to and implemented as appropriate.	无变化	