

2025 年 5 月 5 日

《财务条例》和《财务细则》修订款

《财务细则》修订款

总干事的报告

1. 本文件提出对《财务细则》的拟议修订款。总干事提交的《财务细则》修订款在获得执行委员会确认后生效。《财务条例》和《财务细则》上一次于 2022 年修订，修订款自 2023 年 6 月 1 日起生效¹。
2. 《财务细则》和《财务条例》对本组织至关重要。它们提供框架和保护，能够对本组织财务管理和总体良好环境提供一定程度的保障。总干事提出本《财务细则》修订款的目的是，根据最佳做法努力优化《财务细则》。
3. 世卫组织为遵循 2026 年 1 月 1 日发布的《国际公共部门会计标准》第 47 号（“收入”）的规定，建议修订《财务细则》第 104.4 条。根据《国际公共部门会计标准》第 47 号，就大多数自愿捐款而言，收入在资金使用后予以确认。为使世卫组织能够在收到自愿捐款后拨付资金，有必要修订《财务细则》第 104.4 条，将收入记录与资金分配分开。今后将在支出发生时记录收入，并将根据现有资金情况分配资金。
4. 附件列明《财务细则》现有案文以及拟议修订，并说明了拟议修订的理由。

¹ WHA76.9 号决议（2023 年）；另见文件 A76/20 和 A76/45。

执行委员会的行动

5. 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《财务细则》修订款的报告²，

确认附件所列的总干事对《财务细则》的修订款自 2026 年 1 月 1 日起生效。

² 文件 EB157/12。

附件

《世界卫生组织财务细则》拟议修订款

截至 2023 年 6 月 1 日的现有案文	拟议修订案文	说明
Rule IV – Financing 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. 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. 104.3 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. 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 or cash equivalents or other acceptable forms of financing in amounts determined by designated officials. 104.5 Subject to the provisions of Financial Rule 104.4, goods and services may be provided to governments, specialized agencies, other international organizations and other organizations on a reimbursable or reciprocal basis on such terms and conditions as may be approved by designated officials.	不变 不变 不变 104.4 如果财务司长确定有未及时收到付款的风险，根据《财务条例》第 5.4 条的规定，评定会费应于财务期的每年 1 月 1 日根据已公布的评定额提供。考虑到已签署的协议、可用的现金或现金等价物或其他可接受的资金形式以及财务司长确定的未及时收到付款的风险，必须在有资金的情况下，才能授权使用自愿捐款。 不变	根据《国际公共部门会计标准》第 47 号做出此项修订。将在支出发生时确认收入。本修订款自 2026 年 1 月 1 日起生效。