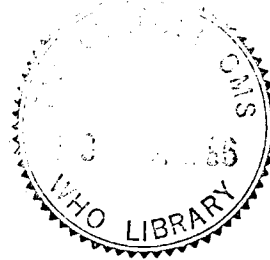




ИСПОЛНИТЕЛЬНЫЙ КОМИТЕТ

Семьдесят девятая сессия

Пункт 18 предварительной повестки дня



УТВЕРЖДЕНИЕ ПОПРАВОК К ФИНАНСОВЫМ ПРАВИЛАМ

Доклад Генерального директора

В соответствии со статьей 16.1 Положений о финансах на утверждение Исполнительного комитета представляются поправки к Финансовым правилам, сделанные Генеральным директором.

В дополнении (издано лишь на английском и французском языках) к данному документу содержится текст исправленных Финансовых правил. Ниже объясняется цель данных поправок. Они вступили в силу 1 октября 1986 г.

Данные поправки не влекут за собой бюджетных последствий.

Исполнительному комитету предлагается рассмотреть содержащийся в пункте 10 проект резолюции, утверждающей приведенные в дополнении поправки.

1. Поправки к Финансовым правилам, содержащиеся в дополнении, были сделаны Генеральным директором с целью обновления Правил, последние поправки к которым были утверждены Исполнительным комитетом в резолюции ЕВ26.R25 и вступили в силу в ноябре 1960 г. Кроме незначительных редакционных изменений, эти поправки отражают принятие двухгодичного бюджетного цикла (резолюция WNA30.20) и небольшие изменения в финансовой практике.
2. В статьях I, II, III, X и XIV все ссылки на ежегодную программу работы, ежегодный бюджет и ежегодный финансовый отчет исправлены с целью отражения двухгодичной программы работы, двухгодичного бюджета, промежуточного и двухгодичного финансовых отчетов.
3. Правило 101.2 Финансовых правил дополнено специальным указанием, что все финансовые операции проводятся в соответствии с принципами бюджетирования и отчетности и правилами, применяемыми к соответствующим источникам средств.
4. В правила 103.2, 103.3, 103.4 и 115.6 внесены поправки с целью отражения того факта, что для обеспечения четкости в финансовых ведомостях Счет переходящих сумм Ассамблеи, на который обычно относилась задолженность по бюджетным взносам, и Счет различных поступлений несколько лет назад были сведены в единый Счет непредвиденных поступлений.
5. В правило 104.3 внесена поправка с целью закрепления устоявшейся практики, требующей внесения аванса или выставления аккредитива до использования средств целевых фондов или добровольных взносов.
6. Поправка к правилу 109.5 разъясняет взаимосвязь между данным правилом и статьей 9.3 Положений о финансах, в которой говорится, что доход от инвестиций относится в кредит фонда или счета, с которого поступают инвестированные денежные суммы, за исключением случаев, когда положения, правила или резолюции, относящиеся к указанному фонду или счету, содержат иные указания.
7. В новом правиле 109.7 отражено создание консультативного комитета для оказания помощи Генеральному директору в выработке широкой инвестиционной политики.

8. В Финансовые правила внесена редакционная правка по замене названия "Отдел по административно-финансовым вопросам" на "Отдел по бюджетно-финансовым вопросам". Последнее является нынешним наименованием отдела, который отвечает за бюджетные и финансовые вопросы. Внесены также некоторые другие незначительные редакционные изменения, закрепляющие общую для системы ООН финансовую терминологию, согласованную Консультативным комитетом по административным вопросам (ККАВ).

9. Данные поправки не влекут за собой никаких бюджетных последствий.

10. Исполнительный комитет, возможно, пожелает рассмотреть следующий проект резолюции, которая утвердит изменения в Финансовых правилах в том виде, в каком они приведены в дополнении к данному документу:

Исполнительный комитет,

рассмотрев доклад Генерального директора об утверждении поправок к Финансовым правилам,

1. УТВЕРЖДАЕТ, в соответствии со статьей 16.1 Положений о финансах, поправки к Финансовым правилам, сделанные Генеральным директором и вступившие в силу с 1 октября 1986 г.

Previous text

ARTICLE I - AUTHORITY AND APPLICABILITY

- 101.1 These Rules are established in accordance with the provisions of Financial Regulation 10.1 (a).
- 101.2 The Financial Rules are applicable to all offices and, irrespective of the source of funds, to all financial transactions of the Organization.
- 101.3 The Financial Rules become effective as from the date of issue. Amendments made by the Director-General become effective from the date of issue.
- 101.4 In case of doubt as to the meaning of any of the financial rules, the Director-General will rule thereon.
- 101.5 The Director-General, by virtue of the authority vested in him as the chief technical and administrative officer of the Organization, is responsible to the Health Assembly for the implementation of the Financial Rules.
- 101.6 The Director-General may delegate, together with authorization for re-delegation, such of his powers as he deems necessary to secure effective administration of these Rules.

ARTICLE II - BUDGET

- 102.1 Appropriate officials shall submit annual programmes of work and necessary estimates to Administration and Finance in such manner and at such times as may be requested.
- 102.2 Such programmes of work and estimates submitted by Directors of Regional Offices of the Organization will be accompanied by recommendations of the Regional Committee where applicable.
- 102.3 Administration and Finance will consolidate into a single presentation the programmes of work and necessary estimates as required by Article III of the Financial Regulations.

New text

(Additions underlined and deletions within parentheses)

ARTICLE I - AUTHORITY AND APPLICABILITY

- 101.1 These Rules are established in accordance with the provisions of Financial Regulation 10.1 (a).
- 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 fund concerned. Funds are subject to either annual or biennial cycles, and related expenditures are accounted on either a cash or an accrual basis.
- 101.3 The Financial Rules become effective as from the date of issue. Amendments made by the Director-General become effective from the date of issue.
- 101.4 In case of doubt as to the meaning of any of the financial rules, the Director-General will rule thereon.
- 101.5 The Director-General, by virtue of the authority vested in him as the chief technical and administrative officer of the Organization, is responsible to the Health Assembly for the implementation of the Financial Rules.
- 101.6 The Director-General may delegate, together with authorization for re-delegation, such of his powers as he deems necessary to secure effective administration of these Rules.

ARTICLE II - BUDGET

- 102.1 Appropriate officials shall submit [annual] biennial programmes of work and necessary estimates to [Administration] Budget and Finance in such manner and at such times as may be requested.
- 102.2 Such programmes of work and estimates submitted by [Directors of Regional Offices of the Organization] Regional Directors will be accompanied by recommendations of the [Regional Committee where applicable] relevant Regional Committee.
- 102.3 [Administration] Budget and Finance will consolidate into a single presentation the programmes of work and necessary estimates as required by Article III of the Financial Regulations.

102.4 Appropriate officials will submit supplementary estimates together with explanatory statements to Administration and Finance. Such supplementary estimates will be presented as far as possible in the same manner as the budget.

ARTICLE III - APPROPRIATIONS

103.1 The appropriations voted by the World Health Assembly constitute an authority to incur obligations and make payments for the purposes for which the appropriations were voted and up to the amounts so voted, but no obligations may be incurred or payments made until allotments have been issued in writing by the Director-General.

103.2 Appropriations shall remain available to the extent that they are required to discharge obligations in respect of goods supplied and services rendered in the financial year, to liquidate any other outstanding legal obligations of the year, and to cover those obligations specified in Financial Regulation 4.2. The unobligated balance of the appropriations shall be transferred to the Assembly Suspense Account and the status of this account shall be reported to each Health Assembly.

103.3 Appropriations shall remain available to liquidate the obligations established under Rule 103.2 above for the periods specified in Financial Regulation 4.3. At the end of the twelve month period specified in Financial Regulation 4.3, any unliquidated obligations except those established under Financial Regulations 4.2 (a), (b), (c) and (d) shall be cancelled or, where the obligations remain a valid charge, transferred as an obligation against current appropriations. Obligations established under Financial Regulation 4.2 shall remain available for expenditure until fully liquidated. The remaining balances of appropriations surrendered at these times shall be credited to Miscellaneous Income.

102.4 Appropriate officials will submit supplementary estimates together with explanatory statements to [Administration] Budget and Finance. Such supplementary estimates will be presented as far as possible in the same manner as the budget.

ARTICLE III - APPROPRIATIONS

103.1 The appropriations voted by the World Health Assembly constitute an authority to incur obligations and make payments for the purposes for which the appropriations were voted and up to the amounts so voted, but no obligations may be incurred or payments made until allotments have been issued [in writing by the Director-General] as specified in Article IV.

103.2 Appropriations shall remain available to the extent that they are required to discharge obligations in respect of goods supplied and services rendered in the financial [year] period, to liquidate any other outstanding legal obligations of the [year] period, and to cover those obligations specified in Financial Regulation 4.2. The unobligated balance of the appropriations shall be transferred to the [Assembly Suspense] Casual Income Account and the status of this account shall be reported [to each Health Assembly] in the interim and the biennial financial reports.

103.3 Appropriations shall remain available to liquidate the obligations established [under] in accordance with Rule 103.2 above for the periods specified in Financial Regulation 4.3. At the end of the twelve month period specified in Financial Regulation 4.3, any unliquidated obligations except those established under Financial Regulations 4.2 (a), (b), (c) and (d) shall be cancelled or, where the obligations remain a valid charge, transferred as an obligation against current appropriations. Obligations established under Financial Regulation 4.2 shall remain available for expenditure until fully liquidated. The remaining balances of appropriations surrendered at these times shall be credited to [Miscellaneous] Casual Income.

- 103.4 The balances of the appropriations surrendered in accordance with paragraph 103.3 above shall be taken into the accounts as miscellaneous income to be used in accordance with Article 5.2 (b) of the Financial Regulations.
- 103.5 The assessments on Members, required to meet the appropriations voted by the Health Assembly, will be computed on the basis of the membership of the Organization as at the last day of the current Health Assembly.
- 103.6 Assessments of Members joining the Organization during the current year but after the close of the Health Assembly will be dealt with in accordance with Financial Regulations 5.2 (c) and 5.8.

ARTICLE IV - ALLOTMENTS

- 104.1 Requests for allotments for specific purposes will be submitted in writing to Administration and Finance.
- 104.2 Allotments will be issued in writing by Administration and Finance.
- 104.3 Allotments will be issued for any expenditure to be incurred by the Organization irrespective of the source of funds, including any expenditures to be made on a reimbursable basis.
- 104.4 Administration and Finance will ensure that allotments are issued in accordance with the appropriation resolution and the policies of the Health Assembly and the Executive Board.
- 104.5 Officials to whom allotments are issued are responsible to the Director-General for the correct use of such allotments.

ARTICLE V - OBLIGATIONS

- 105.1 Only those officials designated in writing by the Director-General are authorized to incur obligations against allotments.

- 103.4 The balances of the appropriations surrendered in accordance with paragraph 103.3 above shall be taken into the accounts as [miscellaneous] casual income to be used in accordance with Article 5.2 [(b)] (d) of the Financial Regulations.
- 103.5 The assessments on Members, required to meet the appropriations voted by the Health Assembly, will be computed on the basis of the membership of the Organization as at the last day of the current Health Assembly.
- 103.6 Assessments of Members joining the Organization during the current year but after the close of the Health Assembly will be dealt with in accordance with Financial Regulations 5.2 (c) and 5.8.

ARTICLE IV - ALLOTMENTS

- 104.1 Requests for allotments for specific purposes will be submitted in writing to [Administration] Budget and Finance.
- 104.2 Allotments will be issued in writing by [Administration] Budget and Finance.
- 104.3 Allotments will be issued for any expenditure to be incurred by the Organization irrespective of the source of funds, including any expenditures to be made on a reimbursable basis. Prior to the issuance of trust funds or voluntary contributions allotments, advance deposits or letters of credit are required in amounts to be determined by Budget and Finance.
- 104.4 [Administration] Budget and Finance will ensure that allotments are issued in accordance with the appropriation resolution and the policies of the Health Assembly and the Executive Board.
- 104.5 Officials to whom allotments are issued are responsible to the Director-General for the correct use of such allotments.

ARTICLE V - OBLIGATIONS

- 105.1 Only those officials designated in writing by the Director-General are authorized to incur obligations against allotments.

- 105.2 Obligations may be incurred only for the purpose indicated on the allotment and may not exceed the amount of the allotment.
- 105.3 No obligation shall be incurred without prior certification by Administration and Finance that funds are available in the appropriate allotment to be charged.
- 105.4 Proposals to incur obligations must be made in writing and be fully documented. They must specify the purpose of the proposed expenditure and the allotment to be charged.
- 105.5 Administration and Finance will be responsible for examining the proposed obligations to ensure that:
- (a) funds are available;
 - (b) the Rules and Regulations and 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.
- 105.6 Administration and Finance will reject any proposal for obligation or expenditure not complying with the provisions of paragraph 105.5
- 105.7 Revisions to an obligation shall require the same treatment as the original obligation.

ARTICLE VI - CONTROL OF EXPENDITURE

- 106.1 Except where normal commercial practice so requires, no contract or purchase order shall be made on behalf of the Organization which requires payment in advance of the delivery of goods or performance of services.
- 106.2 The Director-General may, when he deems it in the interests of the Organization to do so, authorize progress payments.

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- 105.3 No obligation shall be incurred without prior certification by [Administration] Budget and Finance that funds are available in the appropriate allotment to be charged.
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- 106.2 The Director-General may, when he deems it in the interests of the Organization to do so, authorize progress payments.

- 106.3 Payments will not be made unless supporting documents are certified by the appropriate officials confirming that:
- (a) services have been rendered or delivery has been completed in accordance with the terms of the contract;
 - (b) the amount is correct and in accordance with the terms of the contract.
- 106.4 Should Administration and Finance feel there is any reason why payment of any claim should be withheld, such claims will be referred to the Director-General.
- 106.5 Claims submitted by staff members which are more than one year old will not normally be considered. This provision does not apply to claims for reimbursement of income tax or matters in connexion with settlement of insurance or pension claims.

ARTICLE VII - IMPREST CASH

- 107.1 Imprest cash advances of an amount to be fixed in each case will be made where necessary to officials designated by the Director-General.
- 107.2 Officials to whom an imprest cash advance is issued are responsible for the advance and must at all times be in a position to account for it.

ARTICLE VIII - ADVANCES

- 108.1 Travel advances may be made upon request to officials to whom official travel authorizations have been issued. Such advances are to be used in accordance with the provisions of the travel rules and must be accounted for when the travel is completed.
- 108.2 Salary advances may be given to staff members in accordance with the provisions of the Staff Rules.
- 108.3 Advances other than those authorized in Rule 108.2 above may be made to staff members in exceptional circumstances, subject to the approval of the Director-General.

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- (a) services have been rendered or delivery has been completed in accordance with the terms of the contract;
 - (b) the amount is correct and in accordance with the terms of the contract.
- 106.4 Should [Administration] Budget and Finance feel there is any reason why payment of any claim should be withheld, such claims will be referred to the Director-General.
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- 108.3 Advances other than those authorized in Rule 108.2 above may be made to staff members in exceptional circumstances, subject to the approval of the Director-General.

ARTICLE IX - MANAGEMENT OF FUNDS

- 109.1 Administration and Finance is responsible for the management, receipt and disbursement of all funds of the Organization.
- 109.2 Funds of the Organization will be deposited only in Banks or Institutions designated by the Director-General.
- 109.3 Administration and Finance will administer all banking accounts operated by the organization including those opened for trust and other special purposes, maintaining a proper cash account in which all receipts and payments shall be recorded in chronological order. A separate cash account shall be kept for each bank account, as well as for sums deposited with other institutions.
- 109.4 Panels of signatories shall be designated by the Director-General and all cheques drawn on the Organization's accounts will be signed by two officials of the appropriate panels; provided that the Director-General may, where he deems that adequate safeguards of the funds of the Organization are provided, or in exceptional circumstances, authorize the signature of cheques by one official only.
- 109.5 No interest will be payable on sums deposited with or retained by the Organization. Should any interest accrue on investments made on behalf of a third party, the amount of such interest will be paid only if so requested in advance and upon such conditions as may be agreed with the Director-General.
- 109.6 All securities shall be deposited either in the custody of duly appointed bankers or in safe deposit vaults maintained by a recognized financial institution designated by the Director-General.

ARTICLE X - THE ACCOUNTS

- 110.1 Administration and Finance is responsible for establishing and maintaining all official accounts of the Organization.

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- 109.5 Except as provided in Financial Regulation 9.3 stipulating that income from investments shall be credited to the specific Fund or Account from which the invested moneys derive, unless otherwise provided in the regulations, rules or resolutions relating to that Fund or Account, no interest will be payable on sums deposited with or retained by the Organization. Should any interest accrue on investments made on behalf of a third party, the amount of such interest will be paid only if so requested in advance and upon such conditions as may be agreed with the Director-General.
- 109.6 All securities shall be deposited either in the custody of duly appointed bankers or in safe deposit vaults maintained by a recognized financial institution designated by the Director-General.
- 109.7 An advisory committee shall assist the Director-General in framing broad investment policies.

ARTICLE X - THE ACCOUNTS

- 110.1 [Administration] Budget and Finance is responsible for establishing and maintaining all official accounts of the Organization.

- 110.2 Obligations will be recorded in the accounts of the financial year in which they are incurred.
- 110.3 Receipts will be credited to the account of the financial year in which the remittance is received.
- 110.4 Expenditures will be recorded in the accounts of the financial year in which they are made.
- 110.5 The accounts will comprise the general accounts, budget accounts and treasury accounts from which the periodic financial statements will be prepared.
- 110.6 All accounts shall be supported by documentation to be retained as integral parts of the official accounts of the Organization.
- 110.7 The accounting and other financial records and all supporting documents shall be retained for such period or periods as may be agreed by the External Auditor after which, on the authority of the Director-General, such records and documents may be destroyed.

ARTICLE XI - GENERAL ACCOUNTS

- 111.1 The General Accounts will record classified income and expenditure, cash at banks, investments, receivables and other assets, payables and other liabilities; the Working Capital Fund, its sub-funds, and such other trust funds or special accounts as may be established.

ARTICLE XII - BUDGET ACCOUNTS

- 112.1 The Budget Accounts will show:
- (i) Original appropriations voted by the Health Assembly;
 - (ii) Appropriations after modification by any transfers;
 - (iii) Credits, if any, other than appropriations made available by the Health Assembly;
 - (iv) Allotments made;
 - (v) Obligations incurred, liquidated and outstanding;
 - (vi) Expenditures;
 - (vii) Unobligated balances of allotments.

- 110.2 Obligations will be recorded in the accounts of the financial [year] period in which they are incurred.
- 110.3 Receipts will be credited to the account of the financial [year] period in which the remittance is received.
- 110.4 [Expenditures] Disbursements will be recorded in the accounts of the financial [year] period in which they are made.
- 110.5 The accounts will comprise the general accounts, budget accounts and treasury accounts from which the periodic financial statements will be prepared.
- 110.6 All accounts shall be supported by documentation to be retained as integral parts of the official accounts of the Organization.
- 110.7 The accounting and other financial records and all supporting documents shall be retained for such period or periods as may be agreed by the External Auditor after which, on the authority of the Director-General, such records and documents may be destroyed.

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ARTICLE XII - BUDGET ACCOUNTS

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- [(i)] (a) Original appropriations voted by the Health Assembly;
 - [(ii)] (b) Appropriations after modification by any transfers;
 - [(iii)] (c) Credits, if any, other than appropriations made available by the Health Assembly;
 - [(iv)] (d) Allotments made;
 - [(v)] (e) Obligations incurred, [liquidated and outstanding] broken down into disbursements and unliquidated obligations;
 - [(vi)] (f) [Expenditures] Unobligated balances of allotments;
 - [(vii)] (g) [Unobligated balances of allotments] Unobligated balances of appropriations.

112.2 Obligations and expenditures will be recorded in the accounts in accordance with a uniform system of classification established by the Director-General.

ARTICLE XIII - TREASURY ACCOUNTS

113.1 Treasury Accounts will comprise:

- (a) Cash accounts showing all receipts and disbursements of the Organization;
- (b) Trust and other special cash accounts, the management of which is subject to special treatment;
- (c) Members' contribution records showing the amounts assessed, received and uncollected;
- (d) Investments ledger giving full details of each investment made by the Organization.

ARTICLE XIV - FINANCIAL STATEMENTS

114.1 Administration and Finance will furnish:

- (a) Periodic statements of cash on hand;
- (b) Periodic statements of budgetary status showing:
 - (i) Allotments made;
 - (ii) Obligations incurred and liquidated;
 - (iii) Expenditures;
 - (iv) Unobligated balances.
- (c) Periodic special statements showing:
 - (i) Outstanding contributions;
 - (ii) Status of advances to the Working Capital Fund;
 - (iii) The operations and financial position of the Working Capital Fund;
 - (iv) The position of other special funds.
- (d) As early as possible each year a detailed balance sheet as at 31 December immediately preceding. In addition to this balance sheet there shall be produced:

112.2 Obligations [and expenditures] will be recorded in the accounts in accordance with a uniform system of classification established by the Director-General.

ARTICLE XIII - TREASURY ACCOUNTS

113.1 Treasury Accounts will comprise:

- (a) Cash accounts showing all receipts and disbursements of the Organization;
- [(b) Trust and other special cash accounts, the management of which is subject to special treatment;]
- [(c) Members' contribution records showing the amounts assessed, received and uncollected;]
- [(d)] (b) [Investments ledger] Investment accounts giving full details of each investment made by the Organization.

ARTICLE XIV - FINANCIAL STATEMENTS

114.1 [Administration] Budget and Finance will furnish:

- (a) Periodic statements of cash on hand;
- (b) Periodic statements of budgetary status showing:
 - (i) Allotments [made] issued;
 - (ii) Obligations incurred [and liquidated];
 - [(iii) Expenditures;]
 - [(iv)] (iii) Unobligated balances.
- (c) Periodic special statements showing:
 - (i) Outstanding contributions;
 - (ii) Status of advances to the Working Capital Fund;
 - (iii) The operations and financial position of the Working Capital Fund;
 - (iv) The position of other special [funds] accounts.
- (d) As early as possible each year a detailed balance sheet as at 31 December immediately preceding. In addition to this balance sheet there shall be produced:

- (i) Summarized statement of income and expense;
- (ii) Budget statement showing appropriations voted, allotments approved and expenditure made;
- (iii) Statement of obligations as at 31 December for which reserves will be established, such reserves to remain available for a further twelve months; these obligations will include orders for goods or services which have been accepted in writing for shipment or delivery by 31 December or for which there exists written evidence that shipment has been effected prior to and including 31 December;
- (iv) Statement of outstanding legal obligations as at 31 December which will be a charge to the appropriations of the succeeding year;
- (v) Statement of trust and other special funds;
- (vi) Statement of the Working Capital Fund and its sub-funds showing the establishment and composition thereof, advances made therefrom and the cash available;
- (vii) Statement of both stores and cash losses which have occurred during the year indicating how these have been dealt with in the accounts;
- (viii) Statement of ex-gratia payments.

ARTICLE XV - PROPERTY

- 115.1 The cost of all property acquired other than real property will be immediately charged as an expense.
- 115.2 Property records will be maintained of all real property, non-expendable and expendable supplies and equipment, however acquired and from whatever source, containing full details.
- 115.3 An annual physical inventory will be taken of all assets, supplies and materials in hand.
- 115.4 The Director-General may declare property to be surplus if it is of no further use to the Organization.

- (i) [Summarised] Statement of income and [expense] expenditure;
- (ii) [Budget] Statement showing appropriations voted, allotments [approved] issued and [expenditure made] obligations incurred;
- (iii) Statement of obligations as at 31 December for which reserves [will be established, such reserves to remain available for a further twelve months; these obligations will include orders for goods or services which have been accepted in writing for shipment or delivery by 31 December or for which there exists written evidence that shipment has been effected prior to and including 31 December] have been or will be established in accordance with Financial Regulations 4.2 and 4.3;
- [(iv)] Statement of outstanding legal obligations as at 31 December which will be a charge to the appropriations of the succeeding year;]
- [(v)] (iv) Statement of trust and other special [funds] accounts;
- [(vi)] (v) Statement of the Working Capital Fund and its sub-funds showing the establishment and composition thereof, advances made therefrom and the cash available;
- [(vii)] (vi) Statement of [both stores and cash] losses of cash, supplies, equipment and other assets which have occurred during the [year] period indicating how these have been dealt with in the accounts;
- [(viii)] (vii) Statement of ex-gratia payments.

ARTICLE XV - PROPERTY

- 115.1 The cost of all property acquired other than real property will be immediately charged as an expense.
- 115.2 [Property] Inventory records will be maintained of all real property, non-expendable and expendable supplies and equipment, however acquired and from whatever source, containing [full] relevant details.
- 115.3 An annual physical inventory will be taken of all assets, supplies and materials in hand.
- 115.4 The Director-General may declare property to be surplus if it is of no further use to the Organization.

115.5 Surplus property shall be sold for the best possible return to the Organization except:

(a) when the exchange of surplus property in partial payment for new articles will afford an advantage to the Organization over the sale of surplus property and separate purchase of new articles;

(b) when the destruction of the surplus or unserviceable material will be more economical, is required by law, or when the confidential nature of the material so warrants;

(c) when the best interest of the Organization will be served by disposal by gift or at nominal prices to a non-profit organization.

115.6 The proceeds from the sale of surplus property shall be credited to miscellaneous income, except that in case an article is being replaced, the trade-in allowance or the proceeds from the sale of the replaced article will serve to reduce the charge to expense incurred under Rule 115.1.

115.7 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 prescribed by the Director-General.

ARTICLE XVI - PROCUREMENT

116.1 Contracts for the purchase of services, supplies, equipment or other requirements shall be entered into for and on behalf of the Organization only by duly authorized officials.

116.2 The Director-General shall establish suitable procedures which will ensure full and free competition in obtaining and processing bids from suppliers.

116.3 All purchases and contracts of over \$ 1000 shall be made on the basis of competitive bids, except when otherwise authorized by the Director-General.

- 115.5 Surplus property shall be sold for the best possible return to the Organization except:
- (a) when the exchange of surplus property in partial payment for new articles will afford an advantage to the Organization over the sale of surplus property and separate purchase of new articles;
 - (b) when the destruction of the surplus or unserviceable material will be more economical, is required by law, or when the confidential nature of the material so warrants;
 - (c) when the best interest of the Organization will be served by disposal by gift or at nominal prices to a non-profit organization.
- 115.6 The proceeds from the sale of surplus property shall be credited to [miscellaneous] casual income, except that in case an article is being replaced, the trade-in allowance or the proceeds from the sale of the replaced article will serve to reduce the charge to expense incurred under Rule 115.1.
- 115.7 Subject to the provisions of Financial Rule 104.3, 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 prescribed by the Director-General.

ARTICLE XVI - PROCUREMENT

- 116.1 Contracts for the purchase of services, supplies, equipment or other requirements shall be entered into for and on behalf of the Organization only by duly authorized officials.
- 116.2 The Director-General shall establish suitable procedures which will ensure full and free competition in obtaining and processing bids from suppliers.
- 116.3 All purchases and contracts of over [\$ 1000] \$ 2500 shall be made on the basis of competitive bids, except when otherwise authorized by the Director-General.

116.4 Contracts are normally awarded to the lowest bidder. The Director-General may, however, if he considers it to be in the interests of the Organization, authorize the acceptance of a bid other than the lowest, or the rejection of all bids.

ARTICLE XVII - INTERNAL CONTROL

117.1 Administration and Finance is responsible for establishing and maintaining an adequate internal control of the financial transactions and such other operations of the Organization as may be determined by the Director-General.

ARTICLE XVIII - WORKING CAPITAL FUND

118.1 The Financial Rules also govern credits made available from the Working Capital Fund for unforeseen and extraordinary expenses.

118.2 The term "unforeseen expenses" means expenses arising from, or incidental to, the carrying out of a programme in accord with the policies approved by the World Health Assembly, which expenses were not foreseen when the estimates were made.

" 118.3 The term "extraordinary expenses" means expenses for items or objects outside the scope of the budget estimates, that is to say, outside the programme on which the estimates were based.

" 118.4 Administration and Finance shall be responsible for the preparation of information on the status of all commitments under the resolutions relating to unforeseen and extraordinary expenses to be submitted to the Executive Board and shall prepare the supplementary estimates required in connexion therewith for submission to the Health Assembly.

- 116.4 Contracts are normally awarded to the lowest bidder. The Director-General may, however, if he considers it to be in the interests of the Organization, authorize the acceptance of a bid other than the lowest, or the rejection of all bids.

ARTICLE XVII - INTERNAL CONTROL

- 117.1 [Administration] Budget and Finance is responsible for establishing and maintaining an adequate internal control of the financial transactions and such other operations of the Organization as may be determined by the Director-General.

ARTICLE XVIII - WORKING CAPITAL FUND

- 118.1 The Financial Rules also govern credits made available from the Working Capital Fund for unforeseen and extraordinary expenses.
- 118.2 The term "unforeseen expenses" means expenses arising from, or incidental to, the carrying out of a programme in accord with the policies approved by the World Health Assembly, which expenses were not foreseen when the estimates were made.
- 118.3 The term "extraordinary expenses" means expenses for items or objects outside the scope of the budget estimates, that is to say, outside the programme on which the estimates were based.
- 118.4 [Administration] Budget and Finance shall be responsible for the preparation of information on the status of all [commitments] obligations under the resolutions relating to unforeseen and extraordinary expenses to be submitted to the Executive Board and shall prepare the supplementary estimates required in connexion therewith for submission to the Health Assembly.