



世界卫生组织对全球变化的反应

外审计员特别报告的实施情况

总干事的报告

本文向执委会汇报了实施外审计员1992年特别报告和有关的WHA46.21号决议所提建议的进展情况。请执委会特别考虑有关世界卫生组织与执委会委员、候补委员和顾问之间合同关系的指导原则并审议其它领域的进展。

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(1) 仅有英文和法文。

I. 序言

1. 第四十六届世界卫生大会于1993年5月讨论了外审计员的一份特别报告(文件A46/33和A46/33.Corr.1)并通过了WHA46.21号决议(WHA46/1993/REC/1)。决议要求总干事就实施该项决议采取的行动向1994年1月的执行委员会和第四十七届世界卫生大会提交报告。

2. 外审计员总共提出了大约15项建议。与之相关的领域可相应分为三类,即与执委会委员的合同,其它合同事项,和杂项。

II. 与执行委员会委员合同有关的建议

3. 外审计员的建议如下:

1984年卫生组织的法律意见是不雇用执行委员会委员并在使用他们作为临时顾问时要特别谨慎。这条意见没有列入卫生组织的工作手册,没有进行宣传,也没有被普遍使用。因此,与这些人签订合同就不断地造成利益冲突的危险。我欢迎卫生组织关于把1984年的法律意见纳入条例的计划。但是,我建议扩大该政策的范围以包括执行委员会委员、候补委员和顾问。我还建议,所有与执委会委员签订的合同都应提交助理总干事级审批;要求所有执行委员会委员申明其同与世界卫生组织具有或可能将具有合同关系的机构的经济关系;并在卫生组织发布的帐目中注明向执行委员会委员个人支付的款项。

4. 卫生大会要求总干事与执行委员会充分协商,并充分考虑外审计员的建议,制订一项关于雇用执委会委员、候补委员和顾问的政策。为确保尽快落实某些措施,总干事于1993年9月28日就外审计员提到的一些事宜发表了暂行指导原则,并指出,最后的全盘政策将在与执行委员会协商后予以确定。暂行指导原则见附件1。

5. 执行委员会不妨对这些指导原则进行考虑并任意提出建议或意见。需提及的是,总干事的建议有一点与外审计员有少许差异,即有关与执行委员会委员、候补委员或顾问的任何合同情况均应作为执委会一月份会议的一份情况报告而不列入年度报告中发表。还有一点,即关于应要求执行委员会委员申明其同与卫生组织具有或可

能将具有合同关系的机构的经济关系的建议，总干事认为由执委会委员自己作出决定更为恰当。

III. 关于其它合同事项的建议

6. 附件2是1993年12月散发的一份情况通报，向职员提供了即将采取的新程序。

IV. 关于其它事项的建议

7. 外审计员的最后一组建议涉及宣传媒介服务，规划主任向助理总干事汇报工作的责任，计算机操作安全政策，总干事办公室的旅差预算以及执行委员会委员旅行乘机等级政策。

8. 外审计员建议世界卫生组织应制定一项政策以指导其今后的宣传媒介需求。正在拟定这方面的计划。全球政策委员会在其第一届会议上审议了这项事宜，并将继续在明年检查在制定一项有关本组织大众情报/公共关系政策方面的进展。计划向1995年1月的执行委员会汇报这方面的情况。

9. 已建立了一个内部计算机安全委员会以改进这方面的现行程序并确保定期检查。

10. 使高级管理更密切地监测业务活动（特别是如外审计员所述“按技术成就比较开支”）的主要方法是采用拟议的信息管理新系统，执委会将在讨论文件EB93/11时审议这一系统的计划。总干事将这一系统的完成视为突出的重点。其它措施将在目前开展的调整工作中予以考虑。

11. 外审计员建议总干事办公室在提出旅行预算时应更为现实。实际上在世界卫生大会于后来通过的1994—1995年预算草案中已照此办理。最后一点，卫生大会随后作出关于执行委员会委员旅行报销不得超过普通经济舱的决定。

V. WHA46.21号决议的其它方面

12. 卫生大会的决议也提到有必要对世界卫生组织的机构和人员进行适当调整。总

干事目前正在进行的世界卫生组织机构改革程序从始至终在考虑确保世界卫生组织资源的使用尽可能作到透明、得当和有效。

VI. 特别审计程序

13. 在1993年5月第四十六届世界卫生大会乙委员会的讨论期间，津巴布韦代表提出了在需要进行特别审计时所遵循的程序问题。鉴于他对这一具体特别审计程序的关心，他建议执行委员会不妨考虑这一问题。卫生大会同意将津巴布韦提出的问题作为一个段落列入秘书处向1994年1月执委会提交的报告中⁽¹⁾。执委会不妨考虑是否愿意讨论津巴布韦提出的问题，如回答是肯定的，将为其1994年5月或1995年1月的会议准备一份报告。

VII. 执行委员会的行动

14. 请执行委员会：

- (1) 考虑通过附件2中有关世界卫生组织与执委会委员、候补委员或顾问合同关系暂行指导原则的定稿；
- (2) 考虑外审计员关于执委会委员登记经济关系的建议；
- (3) 注意有关外审计员其它建议方面取得的进展；
- (4) 确定是否愿意审议第四十六届世界卫生大会提出的要求特别审计的程序问题。

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(1) 见乙委员会第五次会议摘要记录(文件WHA46/1993/REC/3, 第222和223页)。

ANNEX 1

**PROVISIONAL GUIDELINES REGARDING CONTRACTUAL RELATIONS
AND EMPLOYMENT OF EXECUTIVE BOARD MEMBERS, ALTERNATES
AND ADVISERS AT THE WORLD HEALTH ORGANIZATION****EMPLOYMENT**

1. No Board member, alternate or adviser should be employed as a staff member (fixed-term or short-term professional/short-term consultant).

TEMPORARY ADVISERS

2. All letters inviting persons to become temporary advisers* must be cleared through headquarters or regional personnel officers, who will have the responsibility for ensuring that the attention of the Regional Director or Assistant Director-General is drawn to the fact that the appointment involves a Board member, alternate or adviser.
3. Caution should be exercised when considering the appointment of Board members, alternates and advisers as temporary advisers. Particular attention should be paid to the potential for conflict of interest. A clear statement should be on file as to the purpose of the temporary advisership.
4. Except in the case of attendance at formal WHO meetings, all such appointments should be approved by the responsible Regional Director or Assistant Director-General.

OTHER TYPES OF CONTRACTS WITH INDIVIDUALS

5. No other type of contract (such as contractual service agreements, special service agreements, exchange of letters, agreement for performance of work) should be established with a Board member, alternate or adviser that involves payment of monies by WHO to a Board member, alternate or adviser.

* See WHO Manual paragraphs 590-710. Paragraphs 590 and 600 give the basic definition as follows:

590: The term "temporary adviser" applies to persons invited for short periods of not more than sixty consecutive days to give advice or assistance to the Organization. It does not normally apply to persons engaged to give advice or assistance to a Member State. Temporary advisers are not considered as staff members in any sense and receive neither appointments nor salary.

600: Temporary advisers are paid a daily allowance consisting of the standard United States dollar per diem rate for the country or countries in which they are serving and may be paid an additional amount up to US\$ 50 per day. Such amount should be recommended by the technical unit concerned at the time of formulation of proposals for the activity in which the temporary adviser is to be engaged. In determining the level of the supplement, circumstances such as the degree of responsibility of the individual and/or the significance of the activity should be considered in each case. In some instances (e.g. temporary advisers who are invited to participate in meetings) no supplement may be paid, while in other situations a lower amount than US\$ 50, in multiples of US\$ 10, may be justified.

CONTRACTS WITH INSTITUTIONS

6. Caution should be exercised if it is known that a contract is about to be entered into with an institution in which a Board member, alternate or adviser has an interest. The question as to whether there is any potential conflict of interest should be considered. Where the interest is known to be in a private capacity, all such contracts should have final approval by a Regional Director or Assistant Director-General, and shall be reported to the Director of Personnel at headquarters.

RECORD-KEEPING

7. The Cabinet of the Director-General will inform Regional Directors, Assistant Directors-General, the Director of Personnel and the Director of Budget and Finance at headquarters of the names of Board members, their alternates or advisers, and keep them up to date on any changes in this list.

8. Personnel offices (at headquarters and in the regions) should keep a record of instances of Board members', alternates' or advisers' being appointed as temporary advisers. Quarterly reports of this information should be made to the Director of Personnel at headquarters.

REPORTING ARRANGEMENTS

9. An information paper will be prepared every year for the January session of the Executive Board listing appointments of Board members, alternates and advisers as temporary advisers, and contracts with any institutions in which Board members, alternates or advisers are known to have any interest in a private capacity.

FORMER EXECUTIVE BOARD MEMBERS, ALTERNATES AND ADVISERS

10. All of the above provisions shall apply equally to former Executive Board members, alternates and advisers for a period of one year after they cease to be Executive Board members, alternates or advisers.

ANNEX 2

WORLD HEALTH ORGANIZATION

INFORMATION CIRCULAR
CIRCULAR No. 94

IC/93/94
9 December 1993

Distribution: HQ + RO

ORIGINAL: ENGLISH

**WHO ACTION ON THE RECOMMENDATIONS OF THE EXTERNAL AUDITOR
IN HIS REPORT OF 2 APRIL 1993**

(Documents A46/33 and A46/33 Corr.1)

In the above report, the External Auditor made a series of recommendations following a special audit. The guidelines below summarize the action to be taken with respect to those of his recommendations which are relevant for organization-wide implementation. They are intended to introduce additional safeguards while trying to avoid excessive bureaucracy. Experience with them should be carefully monitored for purposes of an evaluation in six months. Detailed Manual changes will follow in due course.

CONTRACT AND PROJECT JUSTIFICATION

1. **Audit Recommendation** - WHO should establish more rigorous procedures for scrutinising and challenging all contract proposals, especially those initiated outside the Secretariat, to ensure that they are consistent with WHO's needs and aims.

Audit Recommendation - WHO should review and record the justification for all projects.

WHO Action to be taken - Programme managers should ensure that there is a written justification on file of why a project contract is being entered into. When a pre-printed form does not give sufficient space for justification, a separate memorandum should be written. At all stages of processing, the question of whether the expenditure is consistent with WHO's needs and aims should be considered. In cases where this is not completely apparent, specific reference should be made to the advantages for WHO of the activity and resultant expenditure. At all stages, consideration should be given as to whether to refer a proposal to a supervisor because of any uncertainties, or because, for the type of contract in question, expenditure levels are higher than those normally dealt with by a programme manager.

CONTRACTS AND CONTRACT REVIEW COMMITTEE

2. **Audit Recommendation** - WHO should review the various types of contract currently used with the aim of simplifying those available.

Audit Recommendation - WHO should strengthen the arrangements for the review and approval of contracts.

Audit Recommendation - All contracts for research and contracts where a pre-determined contractor is used should be subject to the Contract Review Committee arrangements which already apply under the supplies and equipment provisions of the WHO Manual and wherever appropriate, should be subject to tender.

WHO Action to be taken - All contracts (except those for research where an established Steering, or similar, Committee review exists, for fixed-term and short-term staff, for consultants and temporary advisers or for special services agreements) shall be subject both to the Contract Review Committee scrutiny and to the tendering arrangements which apply under Section VI.1 of the WHO Manual (Supplies and Equipment). Membership of the Contract Review Committee shall also be as laid down in Manual Section VI.1, except where otherwise stated in the Manual. In the case of contracts for research where an established Steering (or similar) Committee review exists, this Committee should ensure that any administrative, financial and legal issues have been considered by the appropriate responsible offices and divisions and may request referral in particular cases to the Contract Review Committee.

Simplification of types of contract will be dealt with in the forthcoming amendments to the Manual.

CONTRIBUTIONS TO CONFERENCES NOT ORGANIZED BY WHO

3. **Audit Recommendation** - Before agreeing to contribute to conferences, WHO should review the conference budget. After the event, WHO should require a statement of the full conference income and expenditure in order to be better placed to gauge the value of its contribution to the event.

WHO Action to be taken - Any agreement for a WHO contribution to a conference not organized by WHO should be entered into only on the following conditions:

- (a) A conference budget has been received from the organizers and reviewed by the Programme Manager inter alia for the purpose of ensuring that the WHO contribution is reasonable in the context of the total budget.
- (b) The conference organizer has agreed to provide a financial statement of conference income and expenditure on completion of the activity.

CONSULTANTS AND TEMPORARY ADVISERS

4. **Audit Recommendation** - WHO should establish tight controls over temporary adviser contracts; WHO should ensure, prior to approval, that projects proposed are fully justified as worthy of WHO support, and should require participants to submit a report on the outcome of the project.

Audit Recommendation - On the recruitment of consultants and temporary advisers, WHO should make full use of its Personnel Division to broaden the scope of contractor choice; WHO should also consistently and vigorously evaluate the performance of consultants and temporary advisers to help inform the choice of future contractors.

WHO Action to be taken - Proposals to use temporary advisers, other than those attending inter-governmental and WHO sponsored meetings, should include a written record of the reason for the proposed contract and its benefit to WHO's programme. Such temporary advisers should be requested to complete a report on their work at the end of their period with the Organization. All proposals to recruit such temporary advisers must be cleared by the Division of Personnel or the equivalent at regional level.

Consultants are to be evaluated according to Manual provisions. Procedures for evaluating temporary advisers will be included in forthcoming Manual changes.

EXECUTIVE BOARD MEMBERS

5. **Audit Recommendation** - WHO's legal advice of 1984 not to employ Members of the Executive Board and to exercise caution over their use as temporary advisers should be embodied in the regulations. This policy should be extended to include Executive Board members' alternates and advisers.

Audit Recommendation - All contracts placed with Members of the Executive Board should be submitted for approval at Assistant Director-General level; all Members of the Executive Board should be asked to register a declaration of financial interests with bodies having, or likely to have, a contractual relationship with WHO; payments made to individual Members of the Executive Board should be noted in WHO's published accounts.

WHO Action to be taken - Provisional guidance (see appendix)* in response to the above recommendations was issued to Regional Directors and Assistant Directors-General on 28 September 1993. As requested by the World Health Assembly, final decisions will be established in full consultation with the Executive Board.

* See Annex 1 above.