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## **Amendments to the Financial Regulations and Financial Rules**

### **Report by the Director-General**

1. At its 124th session in January 2009, the Executive Board considered a report<sup>1</sup> on amendments to the Financial Regulations and Financial Rules, together with the recommendations thereon of the Programme, Budget and Administration Committee.<sup>2</sup> The report, submitted by the Director-General, indicated that the Secretariat had embarked on a far-reaching endeavour to modernize essential operational systems in support of the results-based management framework to which the Organization is committed. As part of this modernization, and in line with similar initiatives throughout the United Nations system, the introduction of the International Public Sector Accounting Standards, was endorsed by the Health Assembly in resolution WHA60.9.

2. WHO is already introducing many individual standards as authorized within the United Nations System Accounting Standards and is committed to implementing the Standards fully as from 1 January 2010. Full introduction of the Standards requires amendments to be made to both the Financial Regulations and the Financial Rules.

3. The Executive Board considered and recommended the adoption of changes to the Financial Regulations after taking into account the recommendations of its Programme, Budget and Administration Committee. The Board also recommended that the Health Assembly note the changes to the Financial Rules that were confirmed by the Executive Board. The Board adopted resolution EB124.R10, which contained a draft resolution recommending the Health Assembly to adopt the changes to the Financial Regulations.

#### **ACTION BY THE HEALTH ASSEMBLY**

4. The Health Assembly is invited to consider the draft resolution contained in resolution EB124.R10.

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<sup>1</sup> See document EB124/22.

<sup>2</sup> See document EB124/3.