

106th Session

EB106.R1

Agenda item 7

22 May 2000

Committees of the Executive Board: terms of reference

The Executive Board,

Having considered the report by the Chairman;¹

Noting the need to harmonize the terms of reference of the Programme Development Committee (PDC), of the Administration, Budget and Finance Committee (ABFC), and of the Audit Committee,

ADOPTS, on a provisional basis, the terms of reference annexed to this resolution.

Second meeting, 22 May 2000
EB106/SR/2

¹ Document EB106/7.

ANNEX

TERMS OF REFERENCE

PROGRAMME DEVELOPMENT COMMITTEE

Functions

The functions of the Programme Development Committee (PDC) shall be:

- (1) to review programme aspects of planning, budgeting and evaluation;
- (2) to review the programme aspects of the programme budget and its implementation, in coordination with the Administration, Budget and Finance Committee (ABFC).

Periodicity of meetings

The Committee will meet at least once in a biennium, in budget years.

Membership

Membership is composed of six Executive Board members, one from each of the WHO regions, plus the Chairman or a Vice-Chairman of the Board.

ADMINISTRATION, BUDGET AND FINANCE COMMITTEE

Functions

The functions of the Administration, Budget and Finance Committee shall be:

- (1) to analyse administrative, budgetary and financial aspects of the programme budget in liaison with PDC, and to make comments or recommendations thereon to the Board;
- (2) to review any other matters on the agenda of the session of the Board in the administrative or financial fields, taking into account the views of the Audit Committee where appropriate, and to make comments or recommendations thereon to the Board;
- (3) to act on behalf of the Board to:
 - (a) examine the Director-General's financial report and the report(s) of the External Auditor, taking into account the views of the Audit Committee;
 - (b) consider the situation of Members in arrears to an extent which would justify invoking Article 7 of the Constitution;

- (c) consider any other administrative, budgetary or financial matter that the Board may deem appropriate; and to make comments or recommendations thereon directly to the Health Assembly.

Periodicity of meetings

The Committee will meet twice annually, before the January session of the Board and the Health Assembly.

Membership

Membership is composed of six Executive Board members, one from each of the WHO regions, plus the Chairman or a Vice-Chairman of the Board.

AUDIT COMMITTEE

Functions

In order to assist the Board in its functions with respect to audit matters provided for in the Financial Regulations and Financial Rules, and otherwise with performing its functions under Article 28 of the WHO Constitution; and with a view to promoting accountability and transparency in the Organization's financial operations and the maintenance of effective financial controls; the Audit Committee shall:

- (1) review the detailed audit plans of the Internal and External Auditors, as well as any reports of the Auditors on the scope of their respective audits during the preceding year or financial period;
- (2) review the reports of the External Auditor on the financial accounts of the Organization;
- (3) review any other reports submitted by the External Auditor;
- (4) review any audit reports of the Internal Auditor submitted by the Director-General pursuant to Financial Rule 117.4(d);
- (5) review the reports of the Joint Inspection Unit;
- (6) consider the Secretariat's responses to the reports referred to in paragraphs (2) to (5) above, including the Secretariat's implementation of any recommendations contained in such reports;
- (7) make recommendations to the Executive Board, in coordination with ABFC when appropriate, on any matter set forth in paragraphs (1) to (6) above, as it may consider appropriate.

Periodicity of meetings

The Committee will meet twice annually, before the January session of the Board and the Health Assembly.

Membership

Membership is composed of six members, selected from among Board members or their alternates, one from each of the WHO regions, plus the Chairman or a Vice-Chairman of the Board, *ex officio*. Candidatures for the Audit Committee should be backed up by standard curricula vitae, highlighting the candidates' background in financial, audit and managerial matters.

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