

*executive committee of  
the directing council*

*working party of  
the regional committee*



**PAN AMERICAN  
HEALTH  
ORGANIZATION**



**WORLD  
HEALTH  
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### **PAHO'S FINANCIAL MANAGEMENT SYSTEM (FAMIS)**

Resolution CSP24.R2 of the XXIV Pan American Sanitary Conference asked the Secretariat to keep the Executive Committee informed about the difficulties that had been encountered in the implementation and operation of the Organization's new financial management system.

The Organization decided in 1991 to replace its old financial systems with a packaged financial system leased from a large accounting firm. Although this system is used widely in the United States by federal, state and local governments, a new and substantially rewritten version was installed in PAHO's Department of Finance (AFI). The conversion of data from the old system and the rewritten version of the new financial system caused significant delays in the closure of the 1992-1993 accounts. However, this process was completed in June 1994, and the External Auditor issued an unqualified opinion with regard to the 1992-1993 accounts.

Since that time, the performance of the new financial system, called FAMIS, has improved substantially. A faster computer, greater familiarity of AFI staff with the system's operations, and improvements in FAMIS software have all contributed to better performance. End of 1994 WHO reports to Geneva Headquarters were made on time, and closure of the appropriate 1994 accounts was accomplished in mid-March 1995.

There is little doubt that from an accounting and financial point of view the operation of FAMIS has improved. It is not, however, an especially user-friendly system for non-accounting personnel, and efforts are under way in 1995 to make FAMIS reports more relevant to medical and technical personnel.