

*executive committee of
the directing council*

PAN AMERICAN
HEALTH
ORGANIZATION



*working party of
the regional committee*

WORLD
HEALTH
ORGANIZATION



90th Meeting
Washington, D.C.
June-July 1983

Provisional Agenda Item 27

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AMENDMENTS TO THE FINANCIAL RULES AND REGULATIONS OF THE PAN AMERICAN
HEALTH ORGANIZATION

In accordance with the provisions of Financial Rule 101.3, the Director submits to the Executive Committee, for confirmation, the amendments to the Financial Rules (Annex I). Also attached are amendments to the Financial Regulations (Annex II) to be proposed for approval by the XXIX Meeting of the Directing Council. These amendments provide conformity between the Financial Regulations of WHO and PAHO with respect to the availability of appropriations.

Annexes

PROPOSED CHANGES IN THE FINANCIAL RULES OF PAHO
ARTICLE III - APPROPRIATIONS

CURRENT

103.02 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 period, and to liquidate any other outstanding legal obligations of the financial period. The Director is authorized to charge as an obligation against the appropriations for the financial period:

- a) the costs, including transportation, of operational supplies and equipment and the cost of publications for which contracts have been entered into on or before the last day of the financial period;
- b) The entire costs relating to short-term consultants whose period of assignment may not have been completed by the end of the financial period.
- c) the full estimated cost of a fellowship.

103.3 Appropriations shall remain available for twelve months following the end of the financial period to which they relate, to liquidate the obligations established under Rule 103.2. At the end of the twelve-month period specified, all unliquidated obligations, excepting fellowships, shall be cancelled or, where the obligation remains a valid charge, transferred as an obligation against current appropriations. Obligations established for fellowships shall remain available for expenditure until fully liquidated. The remaining balances of appropriations surrendered at these times shall be credited to Miscellaneous Income.

PROPOSED

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 period, and to liquidate any other outstanding legal obligations of the financial period. The Director is authorized to charge as an obligation against the appropriations for the financial period:

- a) the costs, including transportation, of operational supplies and equipment for which contracts have been entered into prior to the last day of the financial period;
- b) the costs of publications for which complete manuscripts shall have been delivered to and received by the printer prior to the last day of the financial period;
- c) the entire costs relating to short-term consultants whose period of assignment may not have been completed by the end of the financial period;
- d) the full estimated cost of a fellowship.

The unobligated balances of appropriations will revert to Miscellaneous Income.

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

PROPOSED CHANGES IN THE FINANCIAL REGULATIONS OF PAHO
ARTICLE IV - APPROPRIATIONS

	<u>CURRENT</u>	<u>PROPOSED</u>	
<u>WHO</u>	<u>PAHO</u>	<u>PAHO</u>	
4.1	<p>The appropriations voted by the Health Assembly shall constitute an authorization to the Director-General to incur obligations and make payments for the purposes for which the appropriations were voted and up to the amounts so voted.</p>	<p>4.1 The appropriations voted by the Directing Council shall constitute an authorization to the Director to incur obligations and make payments for the purpose for which the appropriations were voted and up to the amounts so voted.</p>	<p>4.1 No change.</p>
4.2	<p>Appropriations shall be available for obligation for the financial period to which they relate. The Director-General is authorized to charge as an obligation against the appropriations:</p> <ul style="list-style-type: none">a) the costs, including transportation, of operational supplies and equipment for which contracts have been entered into prior to the last day of the financial period;b) the costs of publications for which complete manuscripts shall have been delivered to and received by the printer prior to the last day of the financial period,c) the entire costs relating to short-term consultants whose period of assignment may not have been completed by the end of the financial period;d) the full estimated cost of a fellowship. <p>The unobligated balance of the appropriations shall be surrendered.</p>	<p>4.2 Appropriations shall be available for obligation for the financial period to which they relate.</p>	<p>4.2 Appropriations shall be available for obligation for the financial period to which they relate. The Director is authorized to charge as an obligation against the appropriations:</p> <ul style="list-style-type: none">a) the costs, including transportation, of operational supplies and equipment for which contracts have been entered into prior to the last day of the financial period;b) the costs of publications for which complete manuscripts shall have been delivered to and received by the printer prior to the last day of the financial period;c) the entire costs relating to short-term consultants whose period of assignment may not have been completed by the end of the financial period;d) the full estimated cost of a fellowship. <p>The unobligated balances of appropriations shall revert to Miscellaneous Income.</p>
4.3	<p>Appropriations shall remain available for twelve months following the end of the financial period to which they relate, to the extent that they are required to discharge obligations in respect of goods supplied and services rendered in the financial period and to liquidate any other outstanding legal obligations of the period. The obligations established under 4.2 (a), (b), (c) and (d) shall remain available for expenditure until these obligations have been fully liquidated. The cash balance of the appropriations shall be</p>	<p>4.3 Appropriations shall remain available for twelve months following the end of the financial period to which they relate, to the extent that they are required to discharge the outstanding legal obligations of that period, except for amounts obligated for fellowship awards, which shall remain available until the fellowship is completed. Any remaining balances or appropriations will revert to Miscellaneous Income.</p>	<p>4.3 Appropriations shall remain available for twelve months following the end of the financial period to which they relate, to the extent that they are required to discharge the outstanding legal obligations of that period except obligations established under 4.2 (a), (b), (c) and (d) which shall remain available for expenditure until these obligations have been fully liquidated. The cash balance of the appropriations shall revert to Miscellaneous Income.</p>

CURRENT

WHO

Cont.

4.4 At the end of the twelve-month period provided in Regulation 4.3 above, the then remaining balance of any appropriations retained will be surrendered. Any unliquidated prior period obligations shall at that time be cancelled or, where the obligation remains a valid charge, transferred as an obligation against current appropriations.

4.5 The Director-General is authorized, with the prior concurrence of the Executive Board or of any committee to which it may delegate appropriate authority, to transfer credits between sections. When the Executive Board or any Committee to which it may have delegated appropriate authority is not in session, the Director-General is authorized, with the prior written concurrence of the majority of the members of the Board or such committee, to transfer credits between sections. The Director-General shall report such transfers to the Executive Board at its next session.

PAHO

4.4 At the end of the twelve-month period provided in Regulation 4.3, the remaining balance of any appropriations will revert to Miscellaneous Income. Except for obligations in respect to fellowships as provided in Regulation 4.3, any unliquidated obligations of the prior period shall at that time be canceled; where the obligation remains a valid charge, it shall be transferred as an obligation against current appropriations.

4.5 Transfers within the total amount appropriated may be made to the extent permitted by the terms of the budget resolution adopted by the Directing Council.

PROPOSED

PAHO

4.4 At the end of the twelve-month period provided in Regulation 4.3, the remaining balance of any appropriations will revert to Miscellaneous Income. Any unliquidated obligations of the prior period shall at that time be cancelled, or where the obligation remains a valid charge, it shall be transferred as an obligation against current appropriations.

4.5 No change.