

# WMO Financial Rules 2025 Revisions

## EC-79/INF 8.3(3)



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Organisation météorologique mondiale



# Authority in Financial Regs and Rules

**Regulation 13.1**      The Secretary-General shall:

- (a) Establish detailed financial rules and procedures in order to ensure effective financial administration, the exercise of economy and effective custody of the physical assets of the Organization;

## **Rule 101.1: Applicability and authority**

The Financial Rules are promulgated by the Secretary-General in accordance with the provisions of the Financial Regulations adopted by Congress. They shall govern all the financial management activities of the Organizations except as may otherwise explicitly be provided by Congress or unless specifically exempted therefrom by the Secretary-General. The Secretary-General hereby delegates authority and responsibility for the implementation of the Financial Regulations and Rules to the Assistant Secretary-General. The Assistant Secretary-General may, in turn, delegate authority for specified aspects of the Financial Regulations and Rules. In the application of the Financial Regulations and Rules, officials shall be guided by the principles of effective and efficient financial management and the exercise of economy.



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# Reasons for Revisions



Executive Management was responsible for too many operational tasks



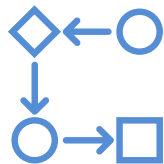
Secretariat Structure Updated

- New job descriptions for DSG and ASG
- Creation of substantive Controller position
- Realignment of Secretariat functions



Delegations of Financial Authority begin with Financial Rules

# Reasons for Modifications



Allow for simplifying upstream processes while maintaining and improving internal controls



Best-practice rules of other organizations (UN, UNICEF, etc.) were reviewed



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# Summary of Modifications



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# Article 1 - Applicability

- Update definitions of key terms used in Financial Rule delegations:

## **Organizational Entity**

- any organizational unit for which the head reports to a member of Executive Management

## **Head of Organizational Entity**

- Officer in charge of an Organizational Entity

## **Executive Management**

- SG, DSG and ASG



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# Article 3 – Maximum Expenditures

- **SG** remains responsible for content and proposal
- **ASG** responsible for defining when proposals are provided by Heads of Organizational Entity
- **Controller** responsible for the process:
  - Guidelines
  - Form and content



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# Article 4 – Authorization of Appropriations

- **SG** remains responsible for proposed budget transfers
- **Controller** responsible for preparing the summary of the proposed budget transfers



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# Article 6 – Biennial Budget

- **SG** remains responsible for content and proposal
- **ASG** responsible for defining when proposals are to be provided by Heads of Organizational Entity
- **Controller** responsible for the process:
  - Guidelines
  - Form and content



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# Article 7 - Appropriations

- **ASG** responsible for approving commitments against future biennia; however, explicitly may delegate this function to the Controller
- **Controller** maintains records of such commitments



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# Article 8 – Provision of Funds

- **Controller** responsible for requesting payment of Assessed Contribution by Members<sup>1</sup>
- Update the request for assessed contributions:
  - To be delivered within 60 days of EC decision
  - Reflects the fact that no EC decision on budget is made in the first year of the biennium

<sup>1</sup> Formerly under responsibility of the Director, Governance Services Department



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# Article 9 - Funds

- **Controller** responsible and accountability for cash surplus calculation<sup>1</sup>
- **Heads of Organizational Entity** responsible for submitting requests for utilization of actual cash surplus
- **Controller** responsible for the process of summarizing proposals for use of cash surplus

<sup>1</sup> Formerly under responsibility of the Director, Governance Services Department



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# Article 9 - Funds

- **ASG**, instead of D/GS, responsible for approving advances from the Working Capital Fund



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# Article 10 – Other Income

- **ASG**, instead of SG, can approve the receipt of a voluntary contribution to WMO



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# Article 11 – Custody of Funds

- **Controller**, instead of ASG, responsible for:
  - managing WMO bank accounts (opening, closing, etc.)
  - designating bank signatories and for providing exceptions to dual signatures on bank accounts



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# Article 11 – Custody of Funds

- **Controller**, instead of D/GS, responsible for
  - Approving level of advances in Regional Offices
  - Approving establishment of petty cash and cash advances
  - Approving methods of disbursement of funds
  - Authorizing exceptions to monthly bank account reconciliations



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# Article 12 – Investment of Funds

- **Controller**, instead of ASG, responsible for:
  - Managing WMO investments
  - Ensuring investments are managed in accordance with the investment policy (investment policy remains under authority of ASG)
  - Determining counterparties for investments
  - Determining the signatories for investment transactions
  - Accounting and reporting investment losses



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# Article 13 – Internal Control

- Adding an explicit statement regarding the system of Internal Controls:

*The Controller shall, under authority delegated by the Assistant Secretary-General, maintain a system of internal controls designed to provide reasonable assurance regarding the reliability of financial reporting and assurance that the Organization's resources and assets are safeguarded in accordance with the regulatory framework, in order to meet the aims and objectives of the Organization.*



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# Article 13 – Internal Control

- Delegation of authority to **Controller**, instead of ASG, for:
  - Approval of advance payments
  - Designation of Approving Officers and Bank Signatories



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# Article 13 – Internal Control

- Change in designation of Certifying Officer:
  - Automatic to Heads of Organizational Entities
  - Levels below Heads of Organizational Entity:
    - may be designated by the relevant Head of Organizational Entity
    - after consultation with the Controller

Prior process required SG to designate each Certifying Officer



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# Article 13 – Internal Control

- Change for Procurement:
  - Updates to request for procurement and methods of solicitation based upon Best Value for Money
  - ASG remains responsible for rejecting proposals for procurement actions but explicitly may delegate to D/ADM



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# Article 13 – Internal Control

- Change for Procurement and Contracts Committee (PCC):
  - ASG, instead of SG, responsible for establishing the PCC, including the composition and Terms of Reference, and for deciding whether the advice of the PCC is accepted or not



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# Article 13 – Internal Control

- Change for Procurement:
  - D/GS involvement in Procurement removed and generally reassigned to D/ADM:
    - designates officials responsible for procurement functions
    - approving cooperation with other UN organizations in procurement matters
    - consulting on exceptions to competitive procurement
      - Proposed rule formally allows ASG to delegate to D/ADM the authority to decide on exceptions to competitive procurement



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# Article 13 – Internal Control

- Change for Property Management:
  - D/LCC responsible for property of the Organization
  - ASG, instead of SG, responsible for establishing the Property Survey Board
  - D/LCC instead of D/GS responsible for estimating sales value of property to be disposed of



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# Article 14 – Financial Statements

- Controller, instead of ASG, responsible for:
  - WMO's Financial Statements
  - Authorizing accounting records in other than CHF
- Added explicit statements that:
  - Controller certifies the Financial Statements
  - Commitments established prior to the start of a biennium shall be reported to and monitored by the Controller
- Controller, instead of D/GS, responsible for:
  - Ensuring accrual basis of accounting is followed



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# Article 16 – Decisions Involving Expenditures

- Controller responsible for pre-clearing statements on administrative and financial implications of RAs, TCs and other competent bodies
- Organizational Entities remain responsible for preparing such statements
- ASG remains responsible for finally clearing the statements



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# Reflection in EC Document

EC-79/Doc. 8.3 contains the following component:

The Executive Council:

**Takes note** of the amendments to the Financial Rules of the World Meteorological Organization as identified in EC-79/INF. 8.3(3);



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