Auditors of the Council Report

97th Financial Year

Financial Working Document
CONSIDERING the functions assigned to the WOAH by the International Agreement of 1924, and by the Organic Statutes;

CONSIDERING the Resolutions passed by the Assembly concerning the adoption of the Budget and Working Programmes for 2023;

CONSIDERING the Rules and Regulations governing the financial management of the WOAH;

HAVING REVIEWED the implementation of various programmes scheduled for 2023 and the financial implications thereof in terms of income and expenditure;

ACKNOWLEDGING the report of the External Auditor;

HAVING EXAMINED the Accounts and Financial Report of the WOAH for the period 1 January to 31 December 2023 in accordance with the provisions of the WOAH Basic Texts;

THE AUDITORS of the WOAH have the honour to hereby submit their Report to the 91st General Session of the World Assembly of Delegates.

1. The annual accounts, financial and accounting records and supporting documents were made available to us. No irregularities were observed.

The General Ledger and supporting ledgers for the Regular Budget, WOAH/Japan Trust Fund Project, Accounts of the WOAH Regional Representations for Africa, the Americas, the Middle East, Asia and the Pacific, in Moscow, Accounts of the WOAH Sub-Regional Representations from Gaborone, Tunis, Nairobi, Bangkok, Panama, Astana, Brussels, and Abu Dhabi, the World Animal Health and Welfare Fund, the Pension Fund and the Joint Old Age Allowance Fund for the staff of woh Regional and Sub-Regional Representations and Offices, have been countersigned by the Director General, the Director of Administration, and the Head of the Accounts Unit.

2. The financial resources of the WOAH, derived from statutory and voluntary contributions as well as from investments, etc., have been used exclusively to finance the expenses provided for in the Programme, Budget and Resolutions adopted by the Assembly. The Auditors ensured that these requirements had been met.

3. A surplus of EUR 153 884 was recorded for the 2023 Regular Budget Financial Year. Income totalled EUR 19 527 006, EUR 29 406 higher than the budgeted income. Expenses amounted to EUR 19 373 123 and were EUR 124 477 less than the budgeted amount.

2023 statutory contributions recovery rate remains stable compared to previous years, and slightly higher compared to 2022.

Despite the Directorate-General’s efforts and even though several Members have paid their arrears in part or in full, 40 Members have 1 to 4 years in arrears and 31 Members have 5 to 11 years in arrears. The total outstanding contributions relating to the Financial Years 2014–2021 amounted to EUR 4 286 285.
The Director General will pursue contacts with Member to obtain the payment of arrears in accordance with the appropriate procedures. The Assembly should offer full support to the Director General in this respect, and Delegates of the countries concerned should make every effort to obtain a satisfactory solution.

4. The Special Accounts, the World Animal Health and Welfare Fund, the Pension Fund and the Joint Old Age Allowance Fund for the staff of WOAH Regional and Sub-Regional Representations and Offices were satisfactorily managed and do not necessitate any particular comment. The Reserve Fund represents about 2.26 months of operating expenses of the Regular Budget.

5. Budget management and the accounting system of the WOAH were conducted properly. The Financial Report of the Director General gives a true and fair view of the situation. The financial affairs of the WOAH are handled prudently by the Headquarters. It should also be noted that the WOAH Regional and Sub-Regional Representations have made significant efforts to have a balanced annual budget.

The Auditors encourage the Members to consider the use of higher categories of statutory contributions or extraordinary contributions that would allow the WOAH in particular to reinforce funding for the regional offices in Africa having a fragile financial situation.

In view of the above, the Auditors recommend that the Assembly adopt Draft Resolution No. 14 "Approval of the Financial Report for the 97th Financial Year of the WOAH".

Paris, 23 May 2024

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Auditor

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