



PAC 2/6/3

## **Guidelines – NDPHS appropriations account**

*Agreed at CSR meeting in Helsinki on 5 October 2005*

### **Purpose**

The appropriations account will welcome contributions from Partners and Participants, and from other interested parties. Until otherwise decided by the CSR, it will be used for financing projects in support of the continued development of the Partnership, such as meetings, conferences and pilot projects.

### **Custody of deposit**

The deposits of the appropriations account shall be kept in Handelsbanken, Stockholm.

### **Use of funds**

The Head of the Secretariat shall normally propose the use of the funds to the CSR Chair. A joint decision by these is required for the use of the funds. Decisions in this respect are to be in writing. Transaction is thereafter made, in accordance with each individual decision, by the economic department of the NDPHS/CBSS Secretariat. Transactions will be reviewed by the CSR at its immediate following meeting.

A CSR decision, normally at the initiative of the Chair, and recorded in the minutes, can also serve as initiation of a transaction from the account.

### **Financial administration**

The Head of the Secretariat shall maintain such accounts as are necessary and shall prepare financial accounts as required by the donors.

The financial regulations shall be those of the Secretariat host country.

The financial accounts shall be presented in EURO. The accounts may be kept in such currency or currencies as the Head of Secretariat may deem necessary

### **Internal control**

The Head of the Secretariat is responsible for the internal control. The internal financial control shall provide for an effective examination and/or review of financial transactions in order to ensure an efficient/effective use of the resources of the appropriations account.

### **External Audit**

The external auditing of the accounts of the appropriations account shall be carried out in conjunction with the overall auditing of the accounts of the Secretariat.