
PROVISIONAL SUMMARY RECORD OF THE SECOND MEETING

**Palais des Nations, Geneva
Wednesday, 23 May 2012, scheduled at 16:30**

**Chairman: Professor C.K. AGBA (Togo)
later: Dr E. TAYAG (Philippines)
later: Professor M.H. NICKNAM (Islamic Republic of Iran)**

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SECOND MEETING

Wednesday, 23 May 2012, at 11:40

Chairman: Professor C.K. AGBA (Togo)

later: Dr E. TAYAG (Philippines)

later: Professor M.H. NICKNAM (Islamic Republic of Iran)

1. **HEALTH CONDITIONS IN THE OCCUPIED PALESTINIAN TERRITORY, INCLUDING EAST JERUSALEM, AND IN THE OCCUPIED SYRIAN GOLAN:** Item 15 of the Agenda (Documents A65/27 Rev.1, A65/INF.DOC./2, A65/INF.DOC./3, A65/INF.DOC./4, A65/INF.DOC./5) (continued from the first meeting, section 4)

The CHAIRMAN invited the Committee members to resume their debate on the draft resolution that had been introduced at the previous meeting.

Dr ELSAYED (Egypt) said that the phrase “, particularly the International Committee of the Red Cross,” should be deleted from subparagraph 5(2) of the draft resolution under consideration.

The CHAIRMAN recalled the proposal to proceed to a roll-call vote.

At the invitation of the CHAIRMAN, Mr SOLOMON (Office of the Legal Counsel) explained the procedure for the roll-call vote. The Member States whose right to vote had been suspended by virtue of Article 7 of the Constitution, or which were not represented at the Health Assembly, and would therefore be unable to participate in the vote were: Antigua and Barbuda, Belize, Central African Republic, Comoros, Grenada, Guinea-Bissau, Niue, Saint Lucia, Saint Vincent and the Grenadines, Somalia, Suriname and Tajikistan.

A vote was taken by roll-call, the names of the Member States being called in the French alphabetical order, starting with Vanuatu, the letter V having been determined by lot.

The result of the vote was:

In favour: Algeria, Argentina, Azerbaijan, Bahrain, Bangladesh, Belarus, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Burundi, Chile, China, Congo, Costa Rica, Cuba, Ecuador, Egypt, Georgia, Guatemala, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kuwait, Lebanon, Libya, Malaysia, Maldives, Mexico, Monaco, Morocco, Mozambique, Namibia, Nicaragua, Oman, Pakistan, Paraguay, Peru, Philippines, Qatar, Russian Federation, Saudi Arabia, Senegal, Serbia, South Africa, Syrian Arab Republic, Tunisia, Turkey, United Arab Emirates, Venezuela (Bolivarian Republic of), Viet Nam, Yemen, Zambia.

Against: Australia, Canada, Israel, Micronesia (Federated States of), New Zealand, United States of America.

Abstaining: Armenia, Austria, Belgium, Bhutan, Bosnia and Herzegovina, Bulgaria, Cape Verde, Colombia, Côte d’Ivoire, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Ghana, Greece, Honduras, Hungary, Iceland, India, Ireland, Italy, Japan, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Panama, Poland, Portugal, Republic of

Korea, Romania, San Marino, Sao Tome and Principe, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Thailand, The former Yugoslav Republic of Macedonia, Ukraine, United Kingdom of Great Britain and Northern Ireland.

Absent: Afghanistan, Albania, Andorra, Angola, Bahamas, Barbados, Benin, Burkina Faso, Cambodia, Cameroon, Chad, Cook Islands, Croatia, Democratic People's Republic of Korea, Democratic Republic of the Congo, Djibouti, Dominica, Dominican Republic, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Fiji, Gabon, Gambia, Guinea, Guyana, Haiti, Kenya, Kiribati, Kyrgyzstan, Lao People's Democratic Republic, Lesotho, Liberia, Madagascar, Malawi, Mali, Marshall Islands, Mauritania, Mauritius, Mongolia, Montenegro, Myanmar, Nauru, Nepal, Niger, Nigeria, Palau, Papua New Guinea, Republic of Moldova, Rwanda, Saint Kitts and Nevis, Samoa, Seychelles, Sierra Leone, Solomon Islands, South Sudan, Sudan, Sri Lanka, Swaziland, Timor-Leste, Togo, Tonga, Trinidad and Tobago, Turkmenistan, Tuvalu, Uganda, United Republic of Tanzania, Uruguay, Uzbekistan, Vanuatu, Zimbabwe.

The draft resolution, as amended, was therefore approved by 56 votes to 6, with 44 abstentions.¹

Mr AGHAZADEH KHOEI (Islamic Republic of Iran), speaking in explanation of vote, said that his country's support for the resolution should not in any way be construed as recognition of Israel.

Ms LEE (Singapore), speaking in explanation of vote, said that her delegation's abstention was not a pronouncement on the merits or demerits of the issue. Singapore had always supported all efforts to bring about a just and lasting peace in the region and had consistently taken a principled stand on the right of the Palestinian people to a homeland and on the need for a two-State solution. While recognizing the difficult health situation faced by the Palestinian people, she considered that it was inappropriate to introduce political elements into a Health Assembly resolution and had therefore abstained.

Mrs FERNÁNDEZ PALACIOS (Cuba), speaking in explanation of vote, said that Israel had continued its aggressive policies against Palestine and the occupied Syrian Golan. The building and extension of illegal settlements and the blockade of Gaza had to cease completely, or the health situation would worsen further. Israel's actions were preventing access to health-care services and had led to stagnation of efforts to achieve the Millennium Development Goals. Under the blockade of Gaza, hospitals and other care services continued to operate, but experienced many obstacles. She reiterated her country's unequivocal support for the Palestinian people in its legitimate desire for a free, independent, sovereign State based on the frontiers established in 1967 and with east Jerusalem as its capital.

Mr SMIDT (Denmark), speaking in explanation of vote and on behalf of the European Union and its Member States, said that Norway aligned itself with his statement. The European Union remained concerned about the deteriorating health situation in the occupied Palestinian territory and east Jerusalem but considered that the resolution contained elements relating to political issues that were outside the remit of the Health Assembly. The European Union advocated a more balanced text that focused more closely on health issues and took greater account of the findings presented in the

¹ Transmitted to the Health Assembly in the Committee's first report and adopted as resolution WHA65.9.

report by the Secretariat (document A65/27 Rev.1). The European Union had therefore abstained from the vote.

Since 1971, the European Union had been the largest provider of development aid to the occupied Palestinian territory, and that support would continue. Between 2000 and 2011, it had provided almost €4 billion of assistance through various instruments. In the period 2010–2011, the European Union and its Member States had provided almost 40% of UNRWA’s budget. The European Union had also provided funding directly to the Ministry of Health of the Palestinian Authority – an average of €2.6 million per month between 2008 and 2011 to pay the salaries of civil servants and pensioners. Exceptionally, the European Union had earmarked €10 million for hospitals in east Jerusalem to respond to the financial crisis faced by the Palestinian Authority in 2012. Those and other aspects of the European Union’s support would continue, despite its abstention from the vote on the draft resolution.

The European Union remained committed to assisting Palestinians in realizing their right to appropriate health care, including adequate emergency services. It would continue to play an active role in efforts to improve health conditions in the occupied Palestinian territory and to address the humanitarian needs of the Palestinian people. It was important to find an approach that adequately took into consideration the impact of the conflict on all sides.

Ms ABBAS (Syrian Arab Republic) said that the text of the draft resolution in Arabic should be brought into line with the English text. The phrase “Israel, the occupying power”, used in preambular paragraph 4 and paragraph 1 of the draft resolution, was not properly reflected in the Arabic text.

Mr WILSON (New Zealand), speaking in explanation of vote, said that his country shared the concerns expressed in the draft resolution about poor health and economic conditions in the occupied Palestinian territory, particularly in the Gaza Strip. New Zealand urged the relevant governments to ease access restrictions for individuals and humanitarian-purpose goods, and to work together to improve the health conditions for the Palestinian people. His Government would have supported a resolution that restricted itself to addressing humanitarian needs but could not support one that raised political issues outside the mandate of the Health Assembly and sought to apportion blame in an unbalanced fashion. The delegation of New Zealand had therefore voted against the draft resolution.

Ms STONE (Australia), speaking in explanation of vote, said that her country continued to be deeply concerned about the poor health conditions in the West Bank and Gaza and called on the two parties to work together and in cooperation with partner countries and agencies to improve the situation. Her Government’s decision to oppose the resolution did not arise from a lack of concern but from its objection to the introduction of political issues into the Organization’s work. Australia strongly supported efforts aimed at a negotiated and enduring peace based on a two-State solution but considered that the resolution would contribute neither towards that goal nor to improving the situation on the ground.

In support of the peace process, her Government was making a substantial contribution to strengthening Palestinian institutions and improving basic services, including in the health sector. In 2012–2013, Australia would provide 56.7 million Australian dollars in official development assistance to the Palestinian territories, following the provision of 48.5 million Australian dollars in 2011–2012 and as part of a commitment of 300 million Australian dollars over the next five years. Australia supported the critical work of UNRWA, to which it had been a significant donor since 2000. In late 2011, in response to a funding shortfall, it had brought forward its 2012 payment to UNRWA, and it was also working to structure its core contributions over a five-year period through a partnership agreement, with funding expected to rise during the span of the agreement. Australian support had already, in the period 2010–2011, helped health-care workers to care for Palestinian refugees in 134 centres across the Palestinian territories, Jordan, Lebanon, and the Syrian Arab Republic, and had

contributed to providing health care for 15 000 refugee children in schools. In partnership with WHO, Australia had also helped to provide care for 35 000 mothers and 40 000 newborn infants in Gaza.

Mr WINTER (Uruguay) regretted his delegation's absence during the roll-call vote and said that his country would have voted in favour of the resolution.

Dr KHRAISI (Palestine) thanked those delegations that had voted in favour of the resolution and also those that had abstained. He did not understand the reasons behind the abstentions; he hoped that Israel would not interpret them as encouragement to continue with its current policies but rather as a signal to Israel to respect its own constitution and commitments and provide suitable health care. He also did not want the issue to be politicized; he wanted the Palestinian people to have the right to the medical care enjoyed by other peoples, but doubted that that could happen while the occupation continued. It was his hope that Palestine would become a full Member of WHO in 2013.

Dr Tayag took the Chair.

2. PROGRAMME BUDGET AND FINANCIAL MATTERS: Item 16 of the Agenda (continued)

Financial report and audited financial statements for the period 1 January 2010–31 December 2011: Item 16.2 of the Agenda (Documents A65/29, A65/29 Add.1 and A65/45)

Dr SAÍDE (Mozambique), speaking in his capacity as Chairman of the Programme, Budget and Administration Committee, said that WHO had received a clean audit opinion, that the financial statements for 2010–2011 had been partially compliant with the International Public Sector Accounting Standards and that the Organization was now considered to be fully compliant.

According to the Secretariat's report (document A65/29), the total income of the Organization for the biennium 2010–2011 had been US\$ 4847 million, while the total operating expenses had amounted to US\$ 4593 million. Included in both income and expenditure were in-kind contributions worth US\$ 485 million. Income for the Programme budget in 2010–2011 had been US\$ 3844 million, with a budget utilization of US\$ 3866 million, resulting in a small deficit. The sources of voluntary contributions remained stable, with 54% coming from Member States.

The Committee recommended, on behalf of the Executive Board, that the Health Assembly adopt the draft resolution contained in document A65/45.

Ms EDGAR (New Zealand) congratulated the Secretariat on its efforts to achieve sustainable financing for the Organization. The measures taken in relation to staff liabilities, the health insurance fund and administration costs were particularly noteworthy. While Member States were to be commended for their significant support in the form of voluntary contributions, the high degree of specifically earmarked contributions continued to diminish the Organization's flexibility and to cause imbalances in funding.

She requested clarification from the Secretariat as to the options it had in mind for tackling the structural currency imbalance, whether Member States would be consulted on the issue and how much notice they would receive of any changes that might be made.

Mrs SAOWAPA JONGKITIPONG (Thailand) said that seemingly flawless financial reports did not necessarily reflect good performance or effective use of resources and should always be examined in conjunction with performance assessments in order to get a balanced view. The fact that voluntary

contributions accounted for up to 75% of the Organization's total budget and were often earmarked for purposes that did not match WHO priorities was a cause for concern. Thailand endorsed the Committee's recommendation that travel costs should be reduced. Replacing face-to-face meetings by information technology communication channels would minimize those costs and reduce carbon dioxide emissions from air traffic as well.

Salaries represented the largest item on the budget, particularly at headquarters. Her country was therefore in favour of outsourcing services to the private sector or moving them to less expensive locations. The closing or merging of regional offices would allow major cost savings without having a negative effect on performance, since, in the Internet era, country offices and Member States could work directly with headquarters, although such measures would require a constitutional amendment.

Mr BLAIS (Canada), drawing attention to the high expenditure on travel at WHO, urged the Secretariat to continue applying its efficiency measures and to implement the relevant recommendations contained in the report of the Internal Auditor (document A65/33), in particular those concerning travel authorization procedures.

Mr GBENYO (Togo), speaking on behalf of the Member States of the African Region, welcomed the global management of the Organization's funds. He noted with satisfaction that voluntary contributions had increased by 17% with respect to the period 2008–2009 and that Member States continued to be the largest source of such contributions, despite the grave financial crisis. Welcoming the increase in expenditure for medical supplies purchased and distributed by WHO, he thanked the companies that had provided in-kind contributions worth some US\$ 450 million, which would result in much wider vaccination coverage. Earmarking of voluntary contributions was a concern since that made it more difficult for WHO to allocate funds in accordance with its priorities. He therefore urged donors to cooperate more closely with their partners and demonstrate greater flexibility.

Dr LI Mingzhu (China) noted with satisfaction the transparent manner in which the Secretariat had reported its financial condition to Member States. He underscored the importance of applying the 13% administrative charge to voluntary contributions; using assessed contributions for that purpose would have a detrimental effect on the programme budget. China endorsed the draft resolution contained in document A65/45.

Mrs GARCÍA ARREOLA (Mexico) appreciated the inclusion in document A65/29 of tables presenting programme budget implementation as that information made it possible to identify funding for each strategic objective. However, analysis of the document would have been easier if it had been distributed earlier. Aware that the financial report for 2012 would be produced in accordance with International Public Sector Accounting Standards, she suggested that interim financial reports should be prepared to help Member States to understand the differences in the reporting formats. Other areas of concern included the Organization's financial position for the biennium 2010–2011 in comparison with the previous biennium, staff and personnel costs and the unequal allocation of funds in the light of budgetary needs by programme. As part of the reform process, efforts should be made to ensure that resource allocation was consistent with WHO priorities and to develop mechanisms to mitigate currency exchange risk.

Mr JEFFREYS (Comptroller) said that the structural currency imbalance had been discussed by the Programme, Budget and Administration Committee and would be taken up by the Executive Board at its 131st session. In the report that it would be submitting to the Board, the Committee had included its views on proposals to address the currency imbalance, notably changing the currency of assessment to the Swiss franc. Any proposal of that kind would be brought to the Health Assembly, the following year at the earliest, and any change would be subject to considerable discussion. Other issues such as

the earmarking of funds and cost recovery, in particular of programme support costs, were likely to be given further consideration during the debate on WHO reform. When issued, the financial statements for 2012 would be accompanied for the sake of clarity by a breakdown of all the changes made under the International Public Sector Accounting Standards and information regarding their impact on financial statements. WHO was already complying with the recognition policies under the International Public Sector Accounting Standards as far as revenue and expenditures were concerned.

The draft resolution was approved.¹

Status of collection of assessed contributions, including Member States in arrears in the payment of their contributions to an extent that would justify invoking Article 7 of the Constitution: Item 16.3 of the Agenda (Documents A65/30 and A65/46)

The CHAIRMAN drew attention to the third report of the Programme, Budget and Administration Committee (document A65/46), which included two draft resolutions. He had been advised by the Secretariat that, since the Committee's third meeting, Guinea had paid its contribution, so that Article 7 no longer needed to be invoked.

Dr SILVA DO RASARIO (Sao Tome and Principe), speaking on behalf of the Member States of the African Region, said that, despite the serious global financial crisis, WHO Member States must make every effort to pay their assessed contributions. Although the rate of collection had increased from 86% in 2008–2009 to 93% in 2010–2011, the total of outstanding contributions as at 31 December 2011 was still in the order of US\$ 109 million. Those Member States that had paid their contributions for 2012 in advance, including 11 African countries, should be commended. It was regrettable that the voting privileges of four countries of the African Region had been suspended because of non-payment of contributions.

She endorsed the two draft resolutions before the Committee.

The CHAIRMAN invited the Committee to consider draft resolution 1 contained in document A65/46, with deletion of the reference to Guinea.

The draft resolution, as amended, was approved.²

He further invited the Committee to consider draft resolution 2 contained in document A65/46.

The draft resolution was approved.³

¹ Transmitted to the Health Assembly in the Committee's first report and adopted as resolution WHA65.10.

² Transmitted to the Health Assembly in the Committee's first report and adopted as resolution WHA65.11.

³ Transmitted to the Health Assembly in the Committee's first report and adopted as resolution WHA65.12.

Assessment of new Members and Associate Members: Item 16.5 of the Agenda (Document A65/41)

The CHAIRMAN drew attention to the report contained in document A65/41, assessment of new Members and Associate Members: South Sudan, which had already been considered and noted by the Programme, Budget and Administration Committee.

The Committee noted the report.

Professor Nicknam took the Chair.

3. AUDIT AND OVERSIGHT MATTERS: Item 17 of the Agenda

Report of the External Auditor: Item 17.1 of the Agenda (Documents A65/32 and A65/47)

Dr SAÍDE (Mozambique), speaking in his capacity as Chairman of the Programme, Budget and Administration Committee, introduced the Committee's fourth report (document A65/47).

Mr PATNAIK (representative of the External Auditor), speaking on behalf of the External Auditor, introduced the Report of the External Auditor. The External Auditor had placed an unqualified opinion on the financial statements for the financial period 2010–2011.

Audits had been performed in accordance with the International Standards on Auditing at all the regional offices and six selected country offices and had focused on the financial, compliance and performance aspects of their work. The audits had been facilitated by excellent cooperation from staff at both headquarters and regional and country offices and regular coordination with the Office of Internal Oversight Services. He was pleased to note that the Director-General had accepted the recommendations made in the External Auditor's report. Detailed reviews had also been conducted on the operations of the Office of Internal Oversight Services, the Income and Award Management unit at headquarters, the Global Management System and the Enterprise Resource Planning System and its related information technology systems.

WHO had been gradually adopting the International Public Accounting Standards (IPSAS) prior to their full implementation in 2012. IPSAS 2, 4, 6, 14 and 23 had been applied in the course of the 2010–2011 audit and, as a result, the financial statements had presented the Organization's financial position in a more transparent manner. Adoption of IPSAS 23 (revenue from non-exchange transactions) represented a significant departure from the way income had been recorded in previous bienniums and had led to increases in both assets and liabilities. Under that standard, voluntary contributions were recognized as revenue if the full amount agreed was payable upfront; however if conditions were attached to the receipt of funding at a future date, the revenue pertaining to the future was deferred. With respect to management reform, he welcomed the Secretariat's efforts to strengthen the internal control framework, including the eManual, which was readily available to staff on the WHO Intranet site and encouraged it to work towards the adoption of an enterprise risk management framework.

The report had highlighted issues related to budgetary control and the underutilization of funds, example of which had been noted in both regional and country offices, where fund utilization against budget allocations had been low. The field audits had indicated that, at the time they were conducted, the budget centres continued to have high encumbrances.

Examination of the bank reconciliation procedure at headquarters had shown that the balances in the bank reconciliation statements for certain accounts did not correspond to the balances in the general ledger, resulting in incomplete reconciliation. Furthermore, some bank accounts were still

showing longstanding unreconciled items, some even going back to the previous financial period. Similar problems had been identified in the regional and country office audits. Imprest accounts continued to be a risk area: some were consistently holding amounts in excess of the stipulated ceiling, and others had incurred expenditures over the ceiling limits; surprise cash verifications were not always carried out; and delays in submission of monthly closure reports had been observed.

The report had underscored the need for the Organization to ensure compliance with its provisions on procurement of goods and services. It had also recommended strengthening of internal controls regarding the recording, valuation, physical verification and custody of assets and inventories. Concerning the issue of nonrecovery of advances to staff, which had been highlighted in earlier reports to the Health Assembly, the External Auditor was pleased to note that the Secretariat had established a project team under the supervision of the Comptroller to conduct a full analysis of balances arising from prior salary advances and to ensure that, where necessary, recovery was made.

WHO had made a laudable attempt to implement the Global Management System, which had the advantage of promoting greater transparency. However, it had emerged from a detailed review of the System's five modules that some of the business rules had not been validated. In addition, WHO's internal control framework had been weakened by changes associated with the operations of the System, in particular with regard to staff receivables. Given that WHO was currently implementing Wave 1 enhancements to the System and planning to reduce customization, the External Auditor had recommended implementation of compensating controls where needed.

WHO's rationale for continuing to use "Whitepages" and other legacy systems should be reviewed in the light of the capacities of the Global Management System. With regard to future plans for the System, the External Auditor had recommended that WHO proceed with de-customization, provided that the business processes were aligned with Oracle best practices. When de-customization was not possible, alternative controls were needed, in the form of pre-and post-audits, reporting of warning signs and detailed analysis of transactions by experts.

Monitoring the implementation of the External Auditor's recommendations was an important part of accountability. Most of the recommendations were at various stages of implementation, a few had been fully implemented and he urged WHO to ensure full implementation of the rest.

He expressed his sincere appreciation to the Director-General and her staff for the courtesy and cooperation extended to the Comptroller and Auditor-General of India throughout his eight-year tenure as External Auditor of WHO. During that time, the External Auditor had endeavoured to provide independent, balanced, professional advice, with a view to promoting accountability, transparency and governance at WHO. He thanked the governing bodies and Member States for giving the Comptroller and Auditor-General of India the opportunity to serve as WHO's External Auditor and for their support. He wished the Chairperson of the Commission on Audit of the Philippines every success as WHO's new External Auditor and assured Member States that the handover would be smooth.

Miss SITANUN POONPOLSUB (Thailand) commended the Director-General's commitment to improving the Organization's governance and financial operations in a transparent manner and welcomed the External Auditor's constructive recommendations which undoubtedly would be implemented effectively. The introduction of International Public Sector Accounting Standards, the Global Management System, the enterprise risk management system and the financial control framework required not only sustained attention from management but also support for WHO officials at headquarters and at regional and country level.

Financial operations could not be improved without human capital; honest, qualified responsible officers were the key to success. Awareness-raising about the need for integrity and ethics among responsible officers was needed, as was strong support for the Ethics Office.

Ms BLACKWOOD (United States of America) said that the External Auditor had set a standard of excellence and should be commended for his work. Noting with concern the issues of

noncompliance, in particular with regard to procurement, she urged WHO to implement all the recommendations in a timely manner and welcomed the personal commitment of the Director-General to that end.

Mr JEFFREYS (Comptroller) assured Member States that the Director-General had, at the meeting of the Programme, Budget and Administration Committee, emphasized the importance she attached to timely implementation of all the audit recommendations. A full accountability framework encompassing accounting and control as well as systems and processes was indeed required, and the Ethics Office could play an important role in that respect.

He expressed his gratitude to the Comptroller and Auditor-General of India for his valuable work as External Auditor and said that every effort would be made to ensure a smooth handover of responsibility to the incoming External Auditor.

Mr ADOMAKO (Ghana) said that prudent financial management was essential and urged WHO to implement in full all the recommendations of the External Auditor.

The CHAIRMAN invited the Committee to approve the draft resolution recommended by the Programme, Budget and Administration Committee, on behalf of the Executive Board, and contained in document A65/47.

The draft resolution was approved.¹

The meeting rose at 19:00.

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¹ Transmitted to the Health Assembly in the Committee's first report and adopted as resolution WHA65.13.