



# WORLD HEALTH ORGANIZATION

**EXECUTIVE BOARD**  
**103rd Session**  
**Provisional agenda item 7**

**EB103/16**  
**21 December 1998**

---

## Casual income

### Report by the Director-General

#### **ESTIMATED CASUAL INCOME AVAILABLE AS AT 31 DECEMBER 1998**

1. This account, pursuant to Article 7.1 of the Financial Regulations, is credited with miscellaneous income arising from interest on funds deposited with banks, the sale of equipment and other property, exchange differential and other sundry revenues. The account also reflects the income from the operation of the underground garage at headquarters, in accordance with resolution WHA24.22. Pursuant to Article IV of the Financial Regulations the account is also credited with the unobligated balances of appropriations remaining at the end of the financial period; such unobligated balances become cash for credit to casual income only when outstanding assessed contributions to the regular budget for the financial period in question are paid by the Members concerned.

2. The Annex to this report shows the amounts of casual income available at year-end during the period 1994 to 1998 and the amounts used for the regular budget and other purposes. The amount indicated as the balance available at 31 December 1998 is a tentative estimate; the actual amount at that date will be known only after completion of the interim financial report of the Organization for 1998 in March 1999. The interim financial report will be submitted to the Fifty-second World Health Assembly in May 1999.

3. In accordance with Financial Regulation 4.6 and the appropriation resolution for 1998-1999 (WHA50.25), additional costs or savings in the implementation of the current regular budget, on account of the currencies of the countries of location of the regional offices and headquarters, will be charged or credited to casual income. The operation of this facility for 1998 is expected to generate an income of US\$ 1 626 000; any deficit chargeable in 1999 will have to be met from casual income earned during the same year.

4. The amount of US\$ 13 697 644 which is estimated as being available at 31 December 1998 is made up as follows:

	US\$	US\$
Balance carried forward from 31 December 1997		30 148 404
<b>Add: Estimated casual income received in 1998</b>		
Arrears of contributions 1992-1993 and before	1 300 000	
Interest on bank accounts	3 200 000	
Exchange differential	(521 000)	
Savings on liquidation of prior years' obligations	3 400 000	
Refunds, rebates and other	801 000	
Transfer from regular budget of net savings from the effects of currency fluctuations under the programme budget for 1998-1999 (resolution WHA50.25)	<u>1 626 000</u>	<u>9 806 000</u>
		39 954 404
<b>Less: Amounts appropriated during 1998</b>		
Programmes financed by appropriation from casual income (resolution WHA48.32)	10 000 000	
Net amount of casual income to be returned to Member States to apply to their assessments in 1999 (resolution WHA50.25)	<u>16 256 760</u>	<u>26 256 760</u>
Estimated amount of casual income available as at 31 December 1998		<u><u>13 697 644</u></u>

## PROPOSED USE OF ESTIMATED CASUAL INCOME

5. The Director-General submits the following proposal:

Part financing of the 2000-2001 regular budget to be apportioned among the Members in accordance with the incentive scheme (resolution WHA41.12) from the actual and estimated interest earnings in 1997 and 1998 respectively	7 091 640
Financing of activities at country level for eradication of poliomyelitis (two-thirds) and for Roll Back Malaria (one-third) during the period 1 July 1999 to 31 December 2000	<u>6 606 004</u>
	<u><u>13 697 644</u></u>

**ACTION BY THE EXECUTIVE BOARD**

6. The Executive Board is invited to consider the proposal contained in paragraph 5. The actual amounts will be decided upon by the Fifty-second World Health Assembly in May 1999 on the basis of the interim financial report of the Organization for 1998.

CASUAL INCOME, 1994-1998

(US dollars)

Year	Balance 1 January	Appropriated or utilized for			Casual income received during the year	Balance at 31 December
		Regular budget	for biennium	Other purposes <sup>a</sup>		
(1)	(2)	(3)		(4)	(5)	(6)
1994	11 417 471	-	-	21 639 898	28 860 759	18 638 332
1995	18 638 332	10 947 000	1996-1997	29 073 552	41 084 482	19 702 262
1996	19 702 262	-	-	9 269 000	19 033 757	29 467 019
1997	29 467 019	12 617 000	1998-1999	(684 400)	12 613 985	30 148 404
1998	30 148 404	16 256 760	1998-1999	8 374 000 <sup>b</sup>	8 180 000 <sup>b</sup>	13 697 644 <sup>b</sup>

<sup>a</sup> Details of funds appropriated or utilized for other purposes as shown below:

Year	Real Estate Fund	Programmes financed by appropriation from casual income (resolution WHA48.32)	Transfer to Working Capital Fund (resolutions WHA47.20 and WHA48.21)	Usage of exchange rate facility (Financial Regulation 4.6)	Total column (4) above
1994	1 721 250	-	12 081 748	7 836 900*	21 639 898
1995	7 691 000	-	7 918 252	13 464 300*	29 073 552
1996	-	10 000 000**	5 000 000	(5 731 000)	9 269 000
1997	10 705 000	6 145 000**	-	(17 534 400)	(684 400)
1998	-	10 000 000**	-	(1 626 000) <sup>b</sup>	8 374 000 <sup>b</sup>

\* Net charge to casual income in respect of exchange rate facility in 1994-1995 was US\$ 21 301 200.

\*\* US\$ 20 000 000 for malaria control activities in Africa (resolution WHA48.32) and US\$ 6 145 000 for WHO worldwide management information system (resolution WHA50.24).

<sup>b</sup> Estimated.