



# WORLD HEALTH ORGANIZATION

**FIFTY-THIRD WORLD HEALTH ASSEMBLY**  
**Provisional agenda item 14.1**

**A53/21**  
**18 April 2000**

## **Scale of assessments**

### **Report by the Secretariat**

1. The principles and criteria applied in calculating the WHO scale of assessments are set out in resolutions WHA8.5, WHA24.12 and WHA26.21. In summary, the latest available United Nations scale is used as a basis for determining the scale of assessments used by WHO, taking account of (a) the difference in membership; and (b) the establishment of minima and maxima, including the provision that no country shall be required to pay more per capita than the per capita contribution of the highest contributor. As a matter of principle, the maximum contribution of any one Member State in the WHO scale of assessments should not exceed 25% of the total, and the minimum assessment in the WHO scale should conform to that established in the United Nations scale.
2. The United Nations General Assembly adopts its scale of assessments for three-year periods. As part of the process of calculating the triennial scale, the United Nations incorporates information on economic and other criteria. It is thus unlikely that the scale of assessments to be adopted by the General Assembly for the period 2001-2003 will be the same as for 1998-2000. The General Assembly is expected to adopt the scale of assessments for 2001-2003 prior to 31 December 2000.
3. Resolution WHA52.17 set out the scale of assessments for 2001, based on the latest United Nations scale, that of 2000. In July 2000, in accordance with established practice, Member States will be informed of the amount of assessment due for 2001. This advice will also detail any credits from Casual Income, the financial incentive scheme and the Tax Equalization Fund.
4. The Fifty-third World Health Assembly may adopt a scale of assessments based on the scale to be established by the General Assembly for 2001-2003, and as recalculated by WHO taking into account the criteria listed in paragraph 1 above and any resolution adopted by the Fifty-third World Health Assembly. The Director-General would then inform Member States, in accordance with Financial Regulation 5.5. In accordance with Financial Regulation 5.6, these revised assessments would be payable either on 1 January 2001 or within 30 days of the receipt of the communication, whichever is the later.
5. In accordance with the above, Member States will be advised of the new gross assessment, any deductions deriving from the financial incentive scheme, Casual Income, Tax Equalization Fund and monies paid in advance, and thus informed of the net amount to be paid in respect of their assessed contribution for 2001.
6. The basis of the financial incentive scheme, approved under resolution WHA41.12, is that contributions are due on 1 January in each year. Thus, if the precise amount due is not known by Member States before 1 January, payment cannot be made in full and on time. Consequently, it may be appropriate for the Director-General to be asked to amend application of the financial incentive scheme to take account of this discrepancy.

## **ACTION BY THE HEALTH ASSEMBLY**

7. If the Health Assembly decides to provide for the possibility of a new scale to be applied to 2001 based on a new United Nations scale, it may wish to consider adoption of a resolution along the following lines:

The Fifty-third World Health Assembly,

Having considered the report on the WHO scale of assessments;

Noting that the United Nations General Assembly is expected to adopt its scale of assessments for the period 2001-2003 prior to 31 December 2000,

1. ADOPTS as an amended scale of assessments for 2001 the scale of assessments to be fixed by the United Nations General Assembly for that year - provided such scale is adopted prior to 31 December 2000 - as adjusted to reflect the differences in membership of the two organizations and the establishment of any minima and maxima by the General Assembly, including the provision that no country shall be required to pay more per capita than the per capita contribution of the highest contributor;

2. AUTHORIZES the Director-General to revise application of the financial incentive scheme in so far as may be necessary to take account of possible delay in informing Member States of the net amount of their assessed contribution for 2001.

8. If, on the other hand, the Health Assembly decides not to amend the WHO scale of assessments in the manner set out above, resolution WHA52.17 will stand and the scale of assessments contained in that resolution will apply.

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