

Unaudited interim financial report on the accounts of WHO for 2006 and comments thereon made by the Programme, Budget and Administration Committee of the Executive Board

First report of the Programme, Budget and Administration Committee of the Executive Board to the Sixtieth World Health Assembly

1. The sixth meeting of the Programme, Budget and Administration Committee was held in Geneva on 10 and 11 May 2007 under the chairmanship of Ms J. Halton (Australia). The list of participants is annexed.
2. The Committee adopted the provisional agenda.¹
3. The Committee noted the salient points of the unaudited interim financial report for the year 2006.²
4. The Committee expressed its appreciation of the presentation of financial information, offered some suggestions for improving transparency in future reports and noted that further improvements would come through the modernization of the systems currently in progress. Specifically, the Committee requested that in future presentations the categories of expenditure should be broken down by office, and possibly by major programmes or departments, and that these categories should be sufficiently disaggregated as to allow the Committee to make better informed comments and recommendations.
5. Following questions and comments, the Committee noted that:
 - total income of US\$ 2034 million for 2006 includes an amount of US\$ 375 million which was recorded as a result of a change in the accounting policy for income recognition for voluntary contributions. Income from voluntary contributions is now recognized on an accrual basis, meaning that it is recognized upon signature of donor agreements. This change in policy brings income recognition for voluntary contributions into line with the accounting policy for assessed contributions where such income is recognized by the Secretariat upon issuance of the assessed contributions to Member States;

¹ Document EBPBAC6/1.

² Documents A60/30 and A60/30 Add.1.

- funds including the miscellaneous income, regular budget and voluntary fund for health promotion earn interest, which is used in the implementation of the programme budget;
- financial implementation rates vary significantly by area of work.¹ The Committee agreed to consider this matter further under its agenda item 2.1, Eleventh General Programme of Work: monitoring implementation. The Secretariat explained that the financial implementation rates are expressed against the approved budget figures and not against cash received.

RECOMMENDATION TO THE HEALTH ASSEMBLY

6. The Committee, after examination on behalf of the Executive Board of the unaudited interim financial report, recommends to the Sixtieth World Health Assembly adoption of the following draft resolution:

The Sixtieth World Health Assembly,

Having examined the unaudited interim financial report for the year 2006;²

Having noted the first report of the Programme, Budget and Administration Committee of the Executive Board to the Sixtieth World Health Assembly;³

ACCEPTS the Director-General's unaudited interim financial report for the year 2006.

¹ Document A60/30, Table 2 (page 53).

² Documents A60/30 and A60/30 Add.1.

³ Document A60/41.

ANNEX

LIST OF PARTICIPANTS

MEMBERS, ALTERNATES AND ADVISERS

Australia

Ms J. Halton (Chairman)

Ms C. Patterson (Alternate)

Mr S. Thom (Alternate)

Afghanistan

Dr A.S. Salehi

Dr A.J. Naeem (Alternate)

Bhutan

Dr J. Singay

Mr T. Dorji (Alternate)

Denmark

Ms M. Kristensen (Alternate to Mr J. Fisker)

Mrs M. Hessel (Alternate)

Ms H. Knudsen (Alternate)

Iraq

Dr R.R. Mansoor (Alternate to Dr A.H.I. Al-Shammari)

Dr M.J. Hawail (Alternate)

Jamaica

Dr S. Campbell Forrester (Alternate to Mr H. Dalley)

Mrs A. Dubidad-Dixon (Alternate)

Liberia

Dr W.T. Gwenigale

Portugal

Professor J. Pereira Miguel

Mr J.A. Sousa Fialho (Alternate)

Mrs M. Abrantes (Alternate)

Rwanda

Mr A. Kajangwe (Alternate to Dr J.D. Ntawukuliryayo)

Sri Lanka

Dr Y.D.N. Jayathilake (Alternate to Mr N.S. de Silva)

Mr S. Dissanayake (Alternate)

Tonga

Dr V. Tangi

United States of America

Ms A. Blackwood (Alternate to Dr J. Agwunobi)

OTHER EXECUTIVE BOARD MEMBERS, ALTERNATES AND ADVISERS

Dr Qi Qingdong (China)

Dr Y. Sugiura (Japan)

Mrs D.M. Valle (Mexico)

MEMBER STATES NOT REPRESENTED ON THE EXECUTIVE BOARD

Ms D. Rubin (Austria)

Mr D. MacPhee (Canada)

Mr P. Blais (Canada)

Mr D. Myard (France)

Mrs J. Tor-de Tarlé (France)

Ms K. Hueper (Germany)

Mr C. Schreiner (Germany)

Mr J.-B. Alexandre (Haiti)

Mrs G. Bu Figueroa (Honduras)

Mr W.A.R. Wan A Yusri (Malaysia)

Mr S. Kaasjager (Netherlands)

Ms T. Kongsvik (Norway)

Dr A. Pavlov (Russian Federation)

Mr M. Kochetkov (Russian Federation)

Ms A. Molin-Hellgren (Sweden)

Mrs B. Schaer Bourbeau (Switzerland)

Ms C. Kitsell (United Kingdom of Great Britain and Northern Ireland)

Ms C. Presern (United Kingdom of Great Britain and Northern Ireland)

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