



WORLD HEALTH ORGANIZATION

EXECUTIVE BOARD
105th Session
Provisional agenda item 7.4

EB105/41
24 November 1999

Financial Regulations and Rules

Voluntary Fund for Health Promotion

Report by the Secretariat

1. The Fifty-second World Health Assembly was advised that a new structure would be proposed for the Voluntary Fund For Health Promotion, reflecting the current needs of WHO and its partners. An approach had been developed to facilitate reporting under the new organizational structure of WHO as set out in the Programme budget 2000-2001.¹

2. Since then, the approach has been further refined so that the new structure of the Fund will ensure its more efficient administrative management, improve transparency, and align the Fund to the programme budget. The following changes will apply as from the beginning of the 2000-2001 biennium:

- the Fund's structure will reflect the structure of the programme budget, replacing the existing Special Account structure;
- contributions received will be recorded under the new structure of the Fund; although existing contributions will be transferred to the new structure, the purposes for which these contributions were donated will not change;
- individual contributions will continue to be shown in separate accounts as at present so that use of the funds can be clearly seen;
- automated receipt will acknowledge contributions, replacing the formal letter of acknowledgement currently in use;
- financial reports to donors will continue as at present;
- the audited financial statements of WHO will show movements from the old structure of the Fund to the new structure;
- once migration from the old structure to the new structure has been completed, several Special Accounts will have zero balances and will have to be closed.

ACTION BY THE EXECUTIVE BOARD

3. The Board may wish to take note of these developments.

¹ See documents A52/18 and WHA52/1999/REC/3, summary records of Committee B, sixth meeting.