



# WORLD HEALTH ORGANIZATION

**EXECUTIVE BOARD**  
**107th Session**  
**Provisional agenda item 4**

**EB107/INF.DOC./4**  
**14 December 2000**

---

## **Allocation and utilization of extrabudgetary resources during the biennium 1998-1999 by programme, region and country**

1. In response to a request from a member of the Executive Board, this document provides details on the sources of information on extrabudgetary resources.
2. Income and expenditure of WHO is reported to Member States and donors through various reports that are submitted or made available to the Executive Board and the World Health Assembly.
3. The reports which were submitted or made available for the biennium 1998-1999 include:
  - Financial Report and Audited Financial Statements for the period 1 January 1998 – 31 December 1999 and Report of the External Auditor to the World Health Assembly;<sup>1</sup>
  - Financial Report and Audited Financial Statements for the period 1 January 1998 – 31 December 1999. Annex: Extrabudgetary Resources for Programme Activities;<sup>2</sup>
  - Details of International Health Programme Costs for 1998-1999, traditionally made available to delegates at the Health Assembly at their request.<sup>3</sup>
4. The Financial Report includes in Table III: Financial implementation by appropriation section, programme and sources of funds for 1998-1999, information on the use (financial implementation) of extrabudgetary resources by appropriation section and by the programme for 1998-1999. Extrabudgetary resources are split between the Voluntary Fund for Health Promotion, United Nations sources and other funds, which include trust funds. Table V: Financial implementation by appropriation section, region and sources of funds for 1998-1999, shows use of extrabudgetary resources by region.
5. The Annex to the Financial Report provides information on income and expenditure from the Voluntary Fund for Health Promotion for 1998-1999. In the Summary of 1998-1999 Income and Expenditure by Special Account, information is provided on income and expenditure for all the accounts in the Voluntary Fund in 1998-1999. The subsequent pages provide further detailed information in support of each special account in the Voluntary Fund. For example, the Special

---

<sup>1</sup> Document A53/17, available in the Executive Board room.

<sup>2</sup> Document A53/17 Add.1, available in the Executive Board room.

<sup>3</sup> Document ACT/00.1, available on request from the Department of Financial Services, Office of the Chief Accountant.

Account for the Global Programme for Vaccines and Immunization shows contributions from each donor, what these funds were spent on and where they were spent.

6. Details of International Health Programme Costs for 1998-1999 shows expenditure on activities or programmes by region, and country or area, as well as globally and interregionally for both the regular budget and extrabudgetary sources ("other funds"). The present WHO systems do not allow for a break down of all expenditure to show the country of benefit. Expenditures recorded as global and interregional include funds expended for the benefit of countries, but under global or regional management authority. Future financial systems will be developed to facilitate such analysis.

= = =