



WORLD HEALTH ORGANIZATION

FIFTY-THIRD WORLD HEALTH ASSEMBLY
Provisional agenda item 14.1

A53/20
17 April 2000

Casual income

Report by the Director-General

1. Following the closure of the accounts as at 31 December 1999, and as indicated in Schedule 5 in the audited financial report for the period 1 January 1998 to 31 December 1999,¹ the balance of casual income available for appropriation as at 31 December 1999 is US\$ 24 825 513.
2. An estimate of US\$ 21 689 006, based on October 1999 figures, was submitted to the Executive Board at its 105th session in January 2000. That estimate was affected by an increase in interest earnings and losses arising on exchange fluctuations, resulting in a net increase of US\$ 3 136 507 in the balance of casual income.
3. In addition to meeting ongoing financing commitments under resolution WHA41.12 (financial incentive scheme) and resolution WHA23.14 (Real Estate Fund), I submitted a number of options to the Executive Board to consider as part of its recommendations to the Fifty-third World Health Assembly for appropriating the balance of casual income.² These included the replenishment of the Working Capital Fund by US\$ 10 194 040, an amount equivalent to the arrears of contributions credited to casual income, thus reflecting the proposed change in accounting treatment referred to in the proposed amendments to Financial Regulations.³
4. In resolution EB105.R9 the Executive Board recommended to the Fifty-third World Health Assembly the appropriation of the **estimated** balance of casual income as at 31 December 1999 shown in column (1) below. Column (2) shows on the same basis the actual figures as at 31 December 1999. The actual balance of casual income could be appropriated as follows:

¹ See document A53/17.

² See document EB105/23.

³ See document A53/22.

	Casual income	
	(1) Estimated balance^a	(2) Actual balance^b
	US\$	US\$
(i) to part finance the 2002-2003 regular budget to be apportioned among Member States in accordance with the financial incentive scheme (resolution WHA41.12) from the interest earnings in 1999	2 8	6 0
(ii) to finance the Real Estate Fund in accordance with proposals contained in document EB105/24	2 1	2 1
(iii) to replenish the Working Capital Fund by the amount of arrears of contributions credited to casual income	10 1	10 2
(iv) to return the balance to Member States in 2000 to apply against their regular budget assessments	6 5	6 3
	21 6	24 8

^a As presented to the Executive Board.

^b For appropriation.

ACTION BY HEALTH ASSEMBLY

5. The Health Assembly is invited to adopt the resolution contained in resolution EB105.R9, having incorporated the actual figures contained in paragraph 4 above.

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