



WORLD HEALTH ORGANIZATION

FIFTY-FOURTH WORLD HEALTH ASSEMBLY
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23 March 2001

Unaudited Interim Financial Report for the year 2000

Financial period 2000-2001

• * Information on income received and expenditure incurred during 2000 under extrabudgetary sources of funds is contained in the Annex (document A54/20 Add.1), which accompanies and forms part of the Unaudited Interim Financial Report for the year 2000.

UNAUDITED INTERIM FINANCIAL REPORT FOR THE YEAR 2000 FINANCIAL PERIOD 2000-2001

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Introduction

The unaudited interim financial report of the Organization for the year 2000 is submitted by the Director-General in accordance with Article 34 of the Constitution. This report has been prepared in accordance with the Financial Regulations, which provide for an interim financial report at the end of the first year of the two-year financial period, and for a final financial report covering the full biennium to be prepared at the end of the second year of the financial period.

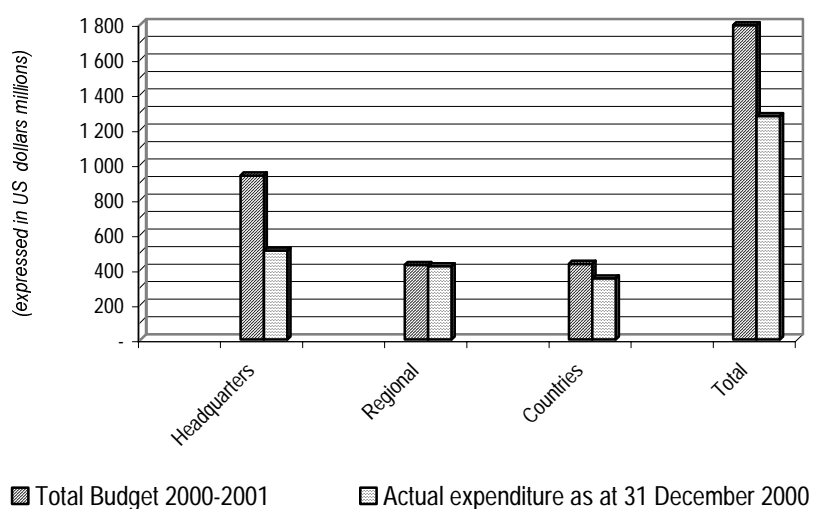
Key developments in the presentation of the interim financial report and some key issues of the financial highlights are set out below.

The statements and notes, pages 10 to 39, present the statutory information the Organization must report. This information is further analysed in the schedules, pages 41 to 56, which give details of the various funds and the tables, page 57 to 72, which give details of expenditure compared to budget. All sources of income and expenditure for 2000 are shown in Statement I; the assets, liabilities and fund balances as at 31 December 2000 are presented in Statement II and the cash flow for the year is in Statement III. The statement of appropriations, which shows transfers between appropriation sections and the impact of the exchange rate facility, is shown in Statement IV.

In her report last year on the audited financial statements for the biennium 1998-1999 the Director-General noted that the Health Assembly called for further improvement in transparency, accountability and effectiveness of the financial system of WHO in accordance with best management practice. She also noted that the Financial Report for the 2000-2001 biennium would follow the structure of the Programme Budget 2000-2001, adopted in 1999 with a new strategic focus, mission and objectives to achieve the goals of WHO. Revised Financial Regulations were adopted by the Fifty-third World Health Assembly in May 2000 and the revised Financial Rules were confirmed by the Executive Board at its 107th session in January 2001.

This Financial Report shows more comprehensive information on implementation in comparison with the programme budget approved by the Health Assembly. The overall level of implementation for 2000 is 71% for all sources of funds.

All Sources of Funds Implementation by Organization Level as at 31 December 2000



The comparison of the approved regular budget and other sources of funds with actual expenditure/financial implementation is shown in Tables 1-6. Expenditure is detailed and compared by appropriation section for Headquarters and regional offices, and also by country.

The new structure of the Voluntary Fund for Health Promotion (VFHP) was implemented with effect from 1 January 2000. Balances were transferred from the old structure of the VFHP to the new structure as shown in Schedule 2(a). The operation of the VFHP during 2000 under the new structure is shown in Schedule 2(b) which reflects the same structure as the regular budget.

Total extrabudgetary contributions, including the VFHP, have grown strongly. During 2000 total income from these sources amounted to US\$ 731 million representing an increase of US\$ 208 million or 40% over 1999. Details are shown in page 4 of the Annex, document A54/20 Add.1, which provides information on income received and expenditure incurred during 2000, under extrabudgetary sources of funds. Contributions to the VFHP amounted to US\$ 566 million, representing an increase of 54% compared with 1999. The significant increase in contributions and the restructuring of the VFHP means that the Annex has now over 300 pages. During 2001 the presentation of the Annex will be reviewed with a view to improving its layout so that key information on donors' contributions to the Organization can be more readily understood.

A new Trust Fund for the UNDP/UNFPA/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction (HRP) became effective on 1 January 2000 and is shown in Statement I.3 and in page 307 of the Annex.

Last year the Director-General expressed concern about the level of unpaid assessed contributions. During 2000 the rate of collection has improved to 87%, the highest rate of collection for 15 years. In all, US\$ 365 million was collected from net assessments of US\$ 421 million as shown in Schedule 3. US\$ 56 million, outstanding from assessments for the year 2000 at 31 December 2000, was nearly half the equivalent figure outstanding at 31 December 1999. The total amount of outstanding assessments, including amounts unpaid from prior financial periods, has been reduced from US\$ 165 million at 31 December 1999 to US\$ 144 million at 31 December 2000. This is an encouraging trend which has continued in the first months of 2001.

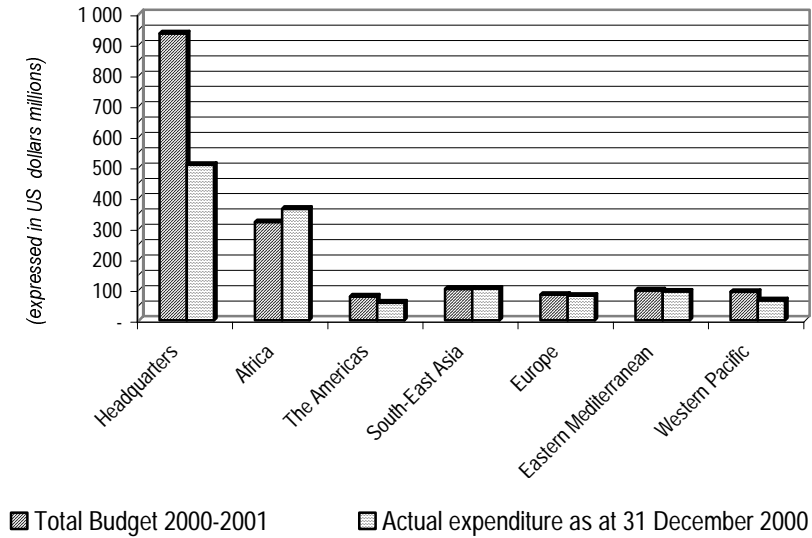
The improvement in the collection of regular budget assessments has in turn led to a healthier position in the Working Capital Fund and internal borrowing. At 31 December 2000 there was no internal borrowing and the Working Capital Fund was drawn down by US\$ 14 million, leaving US\$ 17 million available for further drawing (Schedule 4). The overall balance of the regular budget at 31 December 2000 is negative by US\$ 176 million (Statement I). Regular budget expenditures are raised, where applicable, for the full biennium in accordance with biennial programme budgeting and accounting policies. Expenditures incurred but not yet paid at 31 December 2000 in respect of salaries and allowances, fellowships, travel costs, procurement of supplies and equipment, printing, etc., including unliquidated obligations relating to staff salaries and allowances for the year 2001, account for US\$ 159 million of the regular budget negative balance, the remainder being financed by the Working Capital Fund.

The level of deposits and securities shown in Statement II has increased to US\$ 1 273 million. This is largely a reflection of the overall increase in extrabudgetary contributions and the improvement in the rate of collection of assessed contributions. There has also been an increase in the funds held by WHO on behalf of UNAIDS, International Agency for Research on Cancer, International Computing Centre, Staff Health Insurance and Foundations. Statement II also shows that the level of unliquidated obligations has increased to US\$ 555 million. This is a normal development midway through the biennium, and reflects unliquidated obligations relating to staff salaries and other items of expenditure for the year 2001 which amounted to US\$ 159 million at 31 December 2000.

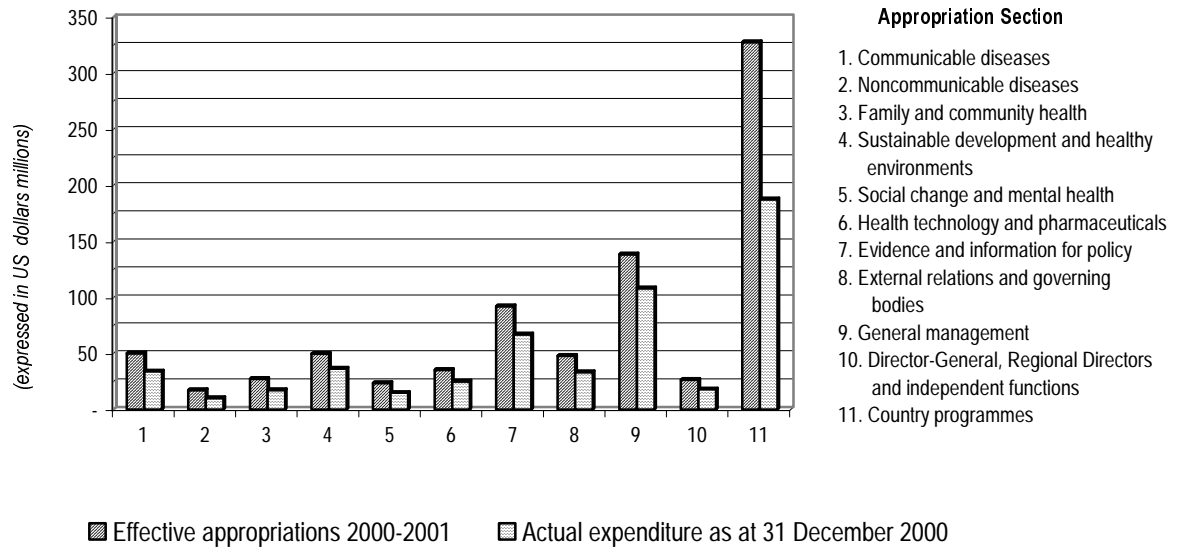
The financial implementation of WHO's Programme Budget 2000-2001 for the year 2000 shown in Table 1 (page 58) indicates a high level of implementation of the "Other Sources" component of the programme budget. Implementation by appropriation section for Headquarters and regional offices, and also by country is shown in Tables 2-6 (pages 60-71). The Other Sources budget figures which have been used throughout Tables 1 to 6 are taken from the Programme Budget 2000-2001 adopted by the Health Assembly in May 1999. The Other Sources budget of US\$ 958 million was finalized in late 1998 and did not fully anticipate the significant increase in extrabudgetary contributions which materialized two years later, during 2000. The Proposed

Programme Budget for 2002-2003 has incorporated this development and has revised the Other Sources budget figure for 2000-2001, upwards to US\$ 1 237 million. However, in the interests of consistency, the Other Sources budget figures used for comparative purposes in this report are the figures in the original Programme Budget 2000-2001 document as adopted by the Health Assembly.

**All Sources of Funds
Implementation by Headquarters and by Region
as at 31 December 2000**



**Regular Budget
Implementation by Appropriation section
as at 31 December 2000**



Unaudited Interim Financial Statements and Schedules and Notes to the Accounts

This part of the Unaudited Interim Financial Report presents the overall financial position of the Organization at 31 December 2000. The relevant statements and supporting schedules have been prepared in compliance with the requirements of the Financial Regulations, Financial Rules and the United Nations System Accounting Standards. The schedules provide background details and explanations in support of individual funds and special accounts administered by the Organization in 2000. Where appropriate, comparative figures are provided in respect of the previous biennium. The financial statements and schedules are preceded by the Statement of Objectives and the Statement of Accounting Policies and are supported by Notes to the Accounts which follow.

Unaudited Interim Financial Statements and Schedules for the year 2000

I. Statement of Objectives

1. The objective of the World Health Organization, in accordance with Article 1 of the Constitution, is the attainment by all peoples of the highest possible level of health.
2. The Fifty-second World Health Assembly (WHA52.20) appropriated an Effective Working Budget of US\$ 842.6 million for the financial period 2000-2001.
3. The overall programme budget for 2000-2001 proposed by the Director-General and adopted by the Health Assembly in May 1999 contains a new strategic focus, missions and goals to achieve the objectives of the Organization. The budget is based on the new organizational structure at headquarters. The budget is reorganized and includes the reallocation of funds to priority areas.

II. Statement of Accounting Policies

General Accounting Policies

4. The accounting policies and financial reporting practices applied are based upon the WHO Financial Regulations and Financial Rules, and, in so far as is not otherwise provided for in those Financial Regulations and Financial Rules, are also based on the United Nations System Accounting Standards (UNAS). The financial statements, accompanying notes and schedules are in accordance with the United Nations System Accounting Standards (UNAS) and drawn up in the formats stated therein.
5. The Fifty-third World Health Assembly in May 2000 approved revised Financial Regulations to enter into force on confirmation of new Financial Rules by the Executive Board at its 107th session in January 2001. The Executive Board confirmed the new Financial Rules at its 107th session and the new Financial Rules will be noted at the Fifty-fourth Assembly in May 2001. Accordingly this unaudited interim financial report for year 2000 is prepared on the basis of the previous Financial Regulations and Financial Rules consistent with those applied in the biennium 1998-1999.

Unit of account and general accounts presentation

6. The financial statements, schedules, notes and accompanying tables are presented in US dollars. All assets and liabilities, including accounts receivable and payable, are maintained globally within the Organization's books of account and are not segregated by source of funds.

Translation of transactions incurred and assets and liabilities held in currencies other than US dollars

7. Translation of transactions expressed in currencies other than US dollars is effected at the prevailing United Nations accounting rate of exchange applicable at the date of the transaction. However, imprest account expenditure transactions are accounted for at the accounting rate of exchange in effect at the date expenditures are recorded in the main accounts.

8. Assets and liabilities held in other currencies at the end of the financial period are translated into US dollars at the United Nations accounting rates of exchange prevailing for the month of December of the closing year. However, when significant changes occur in the relationship between currencies at the end of a financial period, the exchange rates used to translate into US dollars funds held in such currencies as at 31 December are those in force on 1 January of the subsequent year. Since in fact there was a substantial change in the relationship between currencies at the end of the year, the rates of exchange used as at 31 December 2000 were those in force on 1 January 2001.

Accounting for exchange differential

9. Exchange rate gains and losses on the purchase and sale of currencies, in addition to the exchange differential arising from the revaluation of cash book balances, are adjusted against the funds and accounts which participate in the apportionment of interest under the WHO general investment plan. All other exchange differences are accounted for within casual income.

Statement I

**Consolidated Statement of Income and Expenditure and Changes in Fund Balances
All Sources of Funds
Unaudited Interim Financial Report for the year 2000**

(expressed in US dollars)

| | Reference | Regular Budget & Working Capital Fund (Schedule 3,4; Note 40) | Other WHO Funds (Statement I.1) | Voluntary Fund for Health Promotion (Schedule 2(a),(b)) | Trust Funds (Statement I.2, I.3, I.4) |
|---|-------------------------------|--|---------------------------------------|--|--|
| INCOME: | | | | | |
| <i>Assessed contributions:</i> | | | | | |
| - For the effective working budget (2000) | Notes 1,2 | 414 093 220 | 7 212 000 | | |
| - New and formerly inactive Members | Note 3 | | 107 927 | | |
| <i>Total assessed contributions</i> | | 414 093 220 | 7 319 927 | | |
| <i>Voluntary contributions:</i> | | | | | |
| - WHO programme activities | Notes 4-6 | | 561 169 | 564 728 739 | 113 518 345 |
| - Non-WHO programme activities | Note 7 | | | | 115 325 060 |
| <i>Other income:</i> | | | | | |
| - Revenue-producing activities | Note 8 | | 2 870 289 | | 437 549 |
| - Funds under inter-organization arrangements | Note 9 | | | | 28 106 737 |
| - Income from services rendered | Notes 10,11 | | 50 103 330 | | |
| - Interest income : received and apportioned | Notes 12,13 | | 14 963 056 | 18 714 270 | 15 278 232 |
| - Interest income: unapportioned | Note 14 | | | | 7 291 095 |
| - Exchange rate facility | Note 15 | (5 484 454) | 5 484 454 | | |
| - Other | Note 16 | | (1 545 971) | | 46 717 670 |
| <i>Total income</i> | | 408 608 766 | 79 756 254 | 583 443 009 | 326 674 688 |
| EXPENDITURE: | | | | | |
| International health programme | Notes 17-19 | 552 580 671 | 66 779 714 | 491 312 814 | 164 957 068 |
| Other purposes | Note 20 | | 28 298 190 | | 152 933 765 |
| <i>Total expenditure</i> | | 552 580 671 | 95 077 904 | 491 312 814 | 317 890 833 |
| EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE | Statement IV Notes (c),(d) | (143 971 905) | (15 321 650) | 92 130 195 | 8 783 855 |
| Provision for delays in the collection of assessed contributions | Note 26 | (56 222 100) | | | |
| Refund to Members of assessed contributions for current biennium | Note 27 | (9 138 043) | | | |
| Payment of assessed contributions of prior financial periods | Note 28 | 69 678 678 | 7 602 828 | | |
| Savings on unliquidated obligations | Note 29 | | 4 695 805 | | 4 526 290 |
| Increase/(decrease) in Capital Assets | | | | | |
| Transfers between funds | Annex 1 | 26 692 333 | (26 692 333) | (4 705 325) | 4 705 325 |
| TOTAL CHANGES IN FUND BALANCES | Statement III | (112 961 037) | (29 715 350) | 87 424 870 | 18 015 470 |
| FUND BALANCES - 1 JANUARY 2000 | Statement II | (63 110 688) | 219 971 037 | 275 090 500 | 336 152 839 |
| FUND BALANCES - 31 DECEMBER 2000 | Statement II | (176 071 725) | 190 255 687 | 362 515 370 | 354 168 309 |

Statement I (continued)

| Equity in Capital Assets (Note 44) | Sub-Totals | Eliminations (Annex 2; Note 30) | Totals | | | |
|--|---------------|------------------------------------|---------------|---------------|---|---|
| | | | 2000 | 1998-1999 | | |
| | | | | | INCOME: | |
| | | | | | <i>Assessed contributions:</i> | |
| | 421 305 220 | | 421 305 220 | 837 502 000 | - For the effective working budget (2000) | |
| | 107 927 | | 107 927 | 48 280 | - New and formerly inactive Members | |
| | 421 413 147 | | 421 413 147 | 837 550 280 | <i>Total assessed contributions</i> | |
| | | | | | <i>Voluntary contributions:</i> | |
| | 678 808 253 | (6 408 452) | 672 399 801 | 803 412 064 | - WHO programme activities | |
| | 115 325 060 | | 115 325 060 | 207 995 540 | - Non-WHO programme activities | |
| | | | | | <i>Other income:</i> | |
| | 3 307 838 | | 3 307 838 | 8 972 128 | - Revenue-producing activities | |
| | 28 106 737 | | 28 106 737 | 90 280 069 | - Funds under inter-organization arrangements | |
| | 50 103 330 | (42 116 810) | 7 986 520 | 18 388 465 | - Income from services rendered | |
| | 48 955 558 | | 48 955 558 | 73 716 266 | - Interest income: received and apportioned | |
| | 7 291 095 | | 7 291 095 | 5 164 801 | - Interest income: unapportioned | |
| | | | | | - Exchange rate facility | |
| | 45 171 699 | | 45 171 699 | 106 139 631 | - Other | |
| | 1 398 482 717 | (48 525 262) | 1 349 957 455 | 2 151 619 244 | <i>Total income</i> | |
| | | | | | EXPENDITURE: | |
| | 1 275 630 267 | (53 933 636) | 1 221 696 631 | 1 663 069 529 | International health programme | |
| | 181 231 955 | | 181 231 955 | 314 458 436 | Other purposes | |
| | 1 456 862 222 | (53 933 636) | 1 402 928 586 | 1 977 527 965 | <i>Total expenditure</i> | |
| | (58 379 505) | 5 408 374 | (52 971 131) | 174 091 279 | EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE | |
| | (56 222 100) | | (56 222 100) | (93 817 232) | Provision for delays in the collection of assessed contributions | |
| | (9 138 043) | | (9 138 043) | (16 256 760) | Refund to Members of assessed contributions for current biennium | |
| | 77 281 506 | | 77 281 506 | 108 626 359 | Payment of assessed contributions of prior financial periods | |
| | 9 222 095 | | 9 222 095 | 26 779 190 | Savings on unliquidated obligations | |
| | | | | 9 618 284 | Increase/(decrease) in Capital Assets | |
| | | | | | Transfers between funds | |
| | (37 236 047) | 5 408 374 | (31 827 673) | 209 041 120 | TOTAL CHANGES IN FUND BALANCES | |
| | 64 787 524 | 832 891 212 | (13 664 871) | 819 226 341 | 610 185 221 | FUND BALANCES - 1 JANUARY 2000 |
| | 64 787 524 | 795 655 165 | (8 256 497) | 787 398 668 | 819 226 341 | FUND BALANCES - 31 DECEMBER 2000 |

Statement I.1

**Consolidated Statement of Income and Expenditure and Changes in Fund Balances
Other WHO Funds**

Unaudited Interim Financial Report for the year 2000

(expressed in US dollars)

| | Reference | Casual Income Revenues (Schedule 5) | Appropriated for Priority Programmes | Holding Account (Statement I, Annex 1; Note 41) | Real Estate Fund (Schedule 7) | Revolving Fund* and Special Account** | Revolving Sales Fund (Note 42) |
|--|--------------|---|--|---|-------------------------------------|---|--------------------------------------|
| INCOME: | | | | | | | |
| <i>Assessed contributions:</i> | | | | | | | |
| - For the effective working budget (2000) | Note 2 | | | | | | |
| - New and formerly inactive Members | Note 3 | 107 927 | | | | | |
| <i>Total assessed contributions</i> | | 107 927 | - | - | - | - | - |
| <i>Voluntary contributions:</i> | | | | | | | |
| - WHO programme activities | Notes 4,5 | | | | | | |
| <i>Other income:</i> | | | | | | | |
| - Revenue-producing activities | Note 8 | | | | 23 648 | 50 000 | 2 542 479 |
| - Income from services rendered | Notes 10,11 | | | | | | |
| - Interest income | Notes 12,13 | 6 883 150 | | | 336 800 | 1 690 | |
| - Exchange rate facility | Note 15 | 5 484 454 | | | | | |
| - Other | Note 16 | (1 545 971) | | | | | |
| <i>Total income</i> | | 10 929 560 | - | - | 360 448 | 51 690 | 2 542 479 |
| EXPENDITURE: | | | | | | | |
| International health programme | Notes 17-19 | | 6 613 304 | | | 50 000 | 483 822 |
| Other purposes | Note 20 | | | | 2 785 066 | | |
| <i>Total expenditure</i> | | - | 6 613 304 | - | 2 785 066 | 50 000 | 483 822 |
| EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE | | | | | | | |
| | | 10 929 560 | (6 613 304) | - | (2 424 618) | 1 690 | 2 058 657 |
| Payment of assessed contributions of prior financial periods | | | | | | | |
| | Note 28 | 7 602 828 | | | | | |
| Savings on unliquidated obligations | | | | | | | |
| | Note 29 | 4 695 805 | | | | | |
| Transfers between funds | | | | | | | |
| | Annex 1 | (24 766 856) | 15 000 000 | (19 008 541) | 2 141 721 | | (2 058 657) |
| TOTAL CHANGES IN FUND BALANCES | Statement I | (1 538 663) | 8 386 696 | (19 008 541) | (282 897) | 1 690 | - |
| FUND BALANCES - 1 JANUARY 2000 | Statement II | 24 825 513 | 3 847 448 | 25 020 914 | 1 731 678 | 400 000 | 500 000 |
| FUND BALANCES - 31 DECEMBER 2000 | Statement II | 23 286 850 | 12 234 144 | 6 012 373 | 1 448 781 | 401 690 | 500 000 |

* Revolving Fund: *Revolving Fund for Teaching and Laboratory Equipment*

** Special Account: *Special Account for Income Derived from Patent Policy*

Statement I.1 (continued)

| Special Account for Concessions at Headquarters (Note 43) | Special Account for the WHO Renewal Fund (Schedule 8) | Special Account for Servicing Costs (Schedule 6) | Tax Equalization Fund (Note 2) | Terminal Payments Account | 2000 | Totals 1998-1999 | |
|--|--|--|---|---------------------------------|---------------------|---------------------|---|
| | | | | | | | INCOME: |
| | | | | | | | <i>Assessed contributions:</i> |
| | | | 7 212 000 | | 7 212 000 | 10 365 000 | - For the effective working budget (2000) |
| | | | | | 107 927 | 48 280 | - New and formerly inactive Members |
| - | | - | 7 212 000 | - | 7 319 927 | 10 413 280 | <i>Total assessed contributions</i> |
| | | | | | | | <i>Voluntary contributions:</i> |
| | 561 169 | | | | 561 169 | 6 059 352 | - WHO programme activities |
| | | | | | | | <i>Other income:</i> |
| 254 162 | | | | | 2 870 289 | 8 800 874 | - Revenue-producing activities |
| | | 42 116 810 | | 7 986 520 | 50 103 330 | 81 024 150 | - Income from services rendered |
| 180 680 | 126 060 | 5 399 190 | | 2 035 486 | 14 963 056 | 21 921 452 | - Interest income |
| | | | | | 5 484 454 | 5 232 900 | - Exchange rate facility |
| | | | | | (1 545 971) | 340 304 | - Other |
| 434 842 | 687 229 | 47 516 000 | 7 212 000 | 10 022 006 | 79 756 254 | 133 792 312 | <i>Total income</i> |
| | | | | | | | EXPENDITURE: |
| | 1 576 608 | 58 055 980 | | | 66 779 714 | 77 369 868 | International health programme |
| 390 447 | | | 3 209 290 | 21 913 387 | 28 298 190 | 31 628 271 | Other purposes |
| 390 447 | 1 576 608 | 58 055 980 | 3 209 290 | 21 913 387 | 95 077 904 | 108 998 139 | <i>Total expenditure</i> |
| | | | | | | | EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE |
| 44 395 | (889 379) | (10 539 980) | 4 002 710 | (11 891 381) | (15 321 650) | 24 794 173 | |
| | | | | | | | Payment of assessed contributions of prior financial periods |
| | | | | | 7 602 828 | 10 298 723 | |
| | | | | | 4 695 805 | 17 732 008 | Savings on unliquidated obligations |
| | | 2 000 000 | | | (26 692 333) | (31 773 760) | Transfers between funds |
| 44 395 | (889 379) | (8 539 980) | 4 002 710 | (11 891 381) | (29 715 350) | 21 051 144 | TOTAL CHANGES IN FUND BALANCES |
| 3 443 029 | 1 909 448 | 104 757 266 | 5 898 440 | 47 637 301 | 219 971 037 | 198 919 893 | FUND BALANCES - 1 JANUARY 2000 |
| 3 487 424 | 1 020 069 | 96 217 286 | 9 901 150 | 35 745 920 | 190 255 687 | 219 971 037 | FUND BALANCES - 31 DECEMBER 2000 |

Statement I.2

**Consolidated Statement of Income and Expenditure and Changes in Fund Balances
Trust Funds – Inter-organization Arrangements
Unaudited Interim Financial Report for the year 2000**

(expressed in US dollars)

| | Reference | Technical Cooperation | | | |
|---|--------------|--------------------------------|--------------------------|--------------------------------|---------------------------------|
| | | UN Development Programme | UN Population Fund | UN Environment Programme | UN Drug Control Programme |
| INCOME: | | | | | |
| <i>Other income:</i> | | | | | |
| - Funds under inter-organization arrangements | Note 9 | 3 862 997 | 5 400 000 | 135 000 | 539 400 |
| - Interest income | Note 12 | | | | |
| - Other | | (7 317) | (44 022) | | |
| <i>Total income</i> | | <u>3 855 680</u> | <u>5 355 978</u> | <u>135 000</u> | <u>539 400</u> |
| EXPENDITURE: | | | | | |
| International health programme | Notes 17-19 | 2 972 051 | 5 629 024 | 153 883 | 532 193 |
| <i>Total expenditure</i> | | <u>2 972 051</u> | <u>5 629 024</u> | <u>153 883</u> | <u>532 193</u> |
| EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE | | <u>883 629</u> | <u>(273 046)</u> | <u>(18 883)</u> | <u>7 207</u> |
| Savings (charges) on unliquidated obligations | Note 29 | (127 144) | 25 730 | (577) | 7 193 |
| Transfers between funds | | | | | |
| TOTAL CHANGES IN FUND BALANCES | Statement I | 756 485 | (247 316) | (19 460) | 14 400 |
| FUND BALANCES - 1 JANUARY 2000 | Statement II | (1 268 897) | (230 766) | (20 621) | (170 804) |
| FUND BALANCES - 31 DECEMBER 2000 | Statement II | <u>(512 412)</u> | <u>(478 082)</u> | <u>(40 081)</u> | <u>(156 404)</u> |

Statement I.2 (continued)

| <u>Technical Cooperation</u> | <u>Supply Services</u> | <u>Totals</u> | | |
|---|-----------------------------------|--|-------------------|---|
| <u>Other UN Funds</u> | <u>Other UN Organizations</u> | <u>Inter-organization arrangements</u> | | |
| | | 2000 | 1998-1999 | |
| INCOME: | | | | |
| | | | | <i>Other income:</i> |
| 474 214 | 17 695 126 | 28 106 737 | 90 280 069 | - Funds under inter-organization arrangements |
| 12 720 | 471 710 | 484 430 | 11 230 | - Interest income |
| | | (51 339) | (54 691) | - Other |
| 486 934 | 18 166 836 | 28 539 828 | 90 236 608 | <i>Total income</i> |
| EXPENDITURE: | | | | |
| 764 289 | 44 680 666 | 54 732 106 | 86 955 859 | International health programme |
| 764 289 | 44 680 666 | 54 732 106 | 86 955 859 | <i>Total expenditure</i> |
| EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE | | | | |
| (277 355) | (26 513 830) | (26 192 278) | 3 280 749 | |
| - | | (94 798) | 420 867 | Savings (charges) on unliquidated obligations |
| (164 814) | | (164 814) | | Transfers between funds |
| (442 169) | (26 513 830) | (26 451 890) | 3 701 616 | TOTAL CHANGES IN FUND BALANCES |
| 978 049 | 793 699 | 80 660 | (3 620 956) | FUND BALANCES - 1 JANUARY 2000 |
| 535 880 | (25 720 131) | (26 371 230) | 80 660 | FUND BALANCES - 31 DECEMBER 2000 |

Statement I.3

**Consolidated Statement of Income and Expenditure and Changes in Fund Balances
Trust Funds – WHO Programme Activities
Unaudited Interim Financial Report for the year 2000**

(expressed in US dollars)

| | | Technical Cooperation | | | | |
|---|--------------|--------------------------------|--|---|----------------------------------|---|
| | | Global Programme on AIDS | Onchocerciasis Control Programme | African Programme for Onchocerciasis Control | Sasakawa Health Trust Fund | Trust Fund for the Special Programme for Research and Training in Tropical Diseases |
| | Reference | | | | | |
| INCOME: | | | | | | |
| <i>Voluntary contributions:</i> | | | | | | |
| - WHO programme activities | Note 4 | | 12 600 000 | 8 000 000 | 6 000 000 | 30 197 702 |
| <i>Other income:</i> | | | | | | |
| - Revenue-producing activities | Note 8 | | 65 263 | 183 | | 17 803 |
| - Interest income | Notes 12,13 | 196 270 | 69 080 | 399 750 | 540 000 | 982 080 |
| - Other | | | 26 565 | 28 472 | (4 111) | (1 199 080) |
| <i>Total income</i> | | 196 270 | 12 760 908 | 8 428 405 | 6 535 889 | 29 998 505 |
| EXPENDITURE: | | | | | | |
| International health programme | Notes 17-19 | (1 003 819) | 13 860 579 | 9 444 423 | 5 294 611 | 24 218 432 |
| <i>Total expenditure</i> | | (1 003 819) | 13 860 579 | 9 444 423 | 5 294 611 | 24 218 432 |
| EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE | | 1 200 089 | (1 099 671) | (1 016 018) | 1 241 278 | 5 780 073 |
| Savings (charges) on unliquidated obligations | Note 29 | | 1 337 774 | 1 267 383 | 7 987 | 94 579 |
| Transfers between funds | Annex 1 | | | | (1 000 000) | 100 000 |
| TOTAL CHANGES IN FUND BALANCES | Statement I | 1 200 089 | 238 103 | 251 365 | 249 265 | 5 974 652 |
| FUND BALANCES - 1 JANUARY 2000 | Statement II | 3 279 049 | (1 559 284) | (4 334 624) | 7 826 173 | 7 488 853 |
| FUND BALANCES - 31 DECEMBER 2000 | Statement II | 4 479 138 | (1 321 181) | (4 083 259) | 8 075 438 | 13 463 505 |

Statement I.3 (continued)

| Technical Cooperation | | | Supply Services | | Totals | | |
|--|---------------------------------------|--|---|--|-------------|--|---|
| Trust fund for the UNDP/UNFPA/WHO/ World Bank Special Programme of Research, Development and Research Training in Human Reproduction | Associate Professional Officers | Other Technical Cooperation funds | National Health Services and Institutions | Technical Cooperation and Supply Services 2000 | 1998-1999 | | |
| | | | | | | | INCOME: |
| 15 848 105 | 3 892 106 | 31 718 644 | 5 261 788 | 113 518 345 | 186 115 098 | | <i>Voluntary contributions:</i> - WHO programme activities |
| 354 300 | | | | 437 549 | 171 254 | | <i>Other income:</i> - Revenue-producing activities |
| 442 590 | 94 410 | 206 060 | | 2 930 240 | 4 259 351 | | - Interest income |
| | | | | (1 148 154) | | | - Other |
| 16 644 995 | 3 986 516 | 31 924 704 | 5 261 788 | 115 737 980 | 190 545 703 | | <i>Total income</i> |
| | | | | | | | EXPENDITURE: |
| 13 384 427 | 4 653 085 | 35 684 733 | 4 688 491 | 110 224 962 | 189 694 327 | | International health programme |
| 13 384 427 | 4 653 085 | 35 684 733 | 4 688 491 | 110 224 962 | 189 694 327 | | <i>Total expenditure</i> |
| | | | | | | | EXCESS(SHORT FALL) OF INCOME OVER EXPENDITURE |
| 3 260 568 | (666 569) | (3 760 029) | 573 297 | 5 513 018 | 851 376 | | |
| (9 223) | | | | 2 698 500 | 3 568 220 | | Savings (charges) on unliquidated obligations |
| 5 704 692 | | 118 554 | (53 107) | 4 870 139 | (5 350 000) | | Transfers between funds |
| 8 956 037 | (666 569) | (3 641 475) | 520 190 | 13 081 657 | (930 404) | | TOTAL CHANGES IN FUND BALANCES |
| | 2 706 747 | 19 929 935 | 2 892 182 | 38 229 031 | 39 159 435 | | FUND BALANCES - 1 JANUARY 2000 |
| 8 956 037 | 2 040 178 | 16 288 460 | 3 412 372 | 51 310 688 | 38 229 031 | | FUND BALANCES - 31 DECEMBER 2000 |

Statement I.4

**Consolidated Statement of Income and Expenditure and Changes in Fund Balances
Other Trust Funds and Associated Entities
Unaudited Interim Financial Report for the year 2000**

(expressed in US dollars)

| | Reference | Trust Fund for the Joint United Nations Programme on HIV/AIDS (UNAIDS) (Notes 20,39) | International Agency for Research on Cancer (Note 20) | International Computing Centre (Note 20) | Staff Health Insurance (Notes 20,21) |
|---|--------------|---|---|---|--|
| INCOME: | | | | | |
| <i>Voluntary contributions:</i> | | | | | |
| - Non-WHO programme activities | Note 7 | 81 725 606 | 28 094 495 | | |
| <i>Other income:</i> | | | | | |
| - Interest income: received and apportioned | Notes 12,13 | 4 636 740 | | | 6 947 396 |
| - Interest income: unapportioned | Note 14 | | | | |
| - Other | | 928 | | 17 456 514 | 30 471 786 |
| <i>Total income</i> | | 86 363 274 | 28 094 495 | 17 456 514 | 37 419 182 |
| EXPENDITURE: | | | | | |
| Other purposes | | 71 877 480 | 25 624 228 | 24 595 566 | 25 022 893 |
| <i>Total expenditure</i> | | 71 877 480 | 25 624 228 | 24 595 566 | 25 022 893 |
| EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE | | | | | |
| | | 14 485 794 | 2 470 267 | (7 139 052) | 12 396 289 |
| Savings on unliquidated obligations | Note 29 | 1 922 588 | | | |
| Transfers between funds | | | | | |
| TOTAL CHANGES IN FUND BALANCES | Statement I | 16 408 382 | 2 470 267 | (7 139 052) | 12 396 289 |
| FUND BALANCES - 1 JANUARY 2000 | Statement II | 76 058 736 | 14 786 176 | 1 369 087 | 187 959 568 |
| FUND BALANCES - 31 DECEMBER 2000 | Statement II | 92 467 118 | 17 256 443 | (5 769 965) | 200 355 857 |

Statement I.4 (continued)

| Other funds (Notes 20,22-24) | Foundations (Notes 20, 25) | Interest Accrued- Unapportioned (Note 14) | Totals Trust Funds Non-WHO programme activities | | | | |
|------------------------------------|-------------------------------|--|--|-------------|---|-----------|-------------------------------------|
| | | | 2000 | 1998-1999 | | | |
| | | | | | INCOME: | | |
| | | | | | <i>Voluntary contributions:</i> | | |
| 5 504 959 | | | 115 325 060 | 207 995 540 | - Non-WHO programme activities | | |
| | | | | | <i>Other income:</i> | | |
| 156 910 | 122 516 | | 11 863 562 | 24 639 683 | - Interest income: received and apportioned | | |
| | | 7 291 095 | 7 291 095 | 5 164 801 | - Interest income: unapportioned | | |
| | (12 065) | | 47 917 163 | 105 854 018 | - Other | | |
| 5 661 869 | 110 451 | 7 291 095 | 182 396 880 | 343 654 042 | <i>Total income</i> | | |
| | | | | | EXPENDITURE: | | |
| 5 748 284 | 65 314 | | 152 933 765 | 282 830 165 | Other purposes | | |
| 5 748 284 | 65 314 | | 152 933 765 | 282 830 165 | <i>Total expenditure</i> | | |
| | | | | | EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE | | |
| (86 415) | 45 137 | 7 291 095 | 29 463 115 | 60 823 877 | | | |
| | | | | | | | |
| | | | | | 1 922 588 | 5 058 095 | Savings on unliquidated obligations |
| | | | | | | 5 000 000 | Transfers between funds |
| (86 415) | 45 137 | 7 291 095 | 31 385 703 | 70 881 972 | TOTAL CHANGES IN FUND BALANCES | | |
| 4 168 733 | 2 006 814 | 11 494 034 | 297 843 148 | 226 961 176 | FUND BALANCES - 1 JANUARY 2000 | | |
| 4 082 318 | 2 051 951 | 18 785 129 | 329 228 851 | 297 843 148 | FUND BALANCES - 31 DECEMBER 2000 | | |

Statement I, Annex 1

Transfers Between Funds
Inter-fund transfers as detailed in the following table, were made during 2000
(expressed in US dollars)

| Reference | Regular Budget & Working Capital Fund | Casual Income Revenues | Appropriated for Priority Programmes | Holding Account | Real Estate Fund | Revolving Sales Fund |
|--|---|---------------------------|--|--------------------|---------------------|----------------------------|
| Appropriated for the effective working budget, 2000-2001 (Resolution WHA52.20) | (10 020 914) | | (15 000 000) | 25 020 914 | | |
| Appropriated for the effective working budget, 2002-2003 (Resolution WHA53.5) | (6 372 696) | 12 385 069 | | (6 012 373) | | |
| Transfer to the Working Capital Fund (Resolution WHA53.5) | (10 298 723) | 10 298 723 | | | | |
| Appropriated for Real Estate Fund (Resolution WHA53.4) | | 2 141 721 | | | (2 141 721) | |
| To cover costs of production and sales promotion of WHO publications for 2002 (resolution WHA22.8) | | | | | | 2 000 000 |
| Surplus funds at 31 December 2000 to casual income (resolution WHA22.8) | | (58 657) | | | | 58 657 |
| Other programme transfers | | | | | | |
| Total | (26 692 333) | 24 766 856 | (15 000 000) | 19 008 541 | (2 141 721) | 2 058 657 |

These transfers between Funds were made to implement decisions by the Health Assembly and other programme transfers are in accordance with established accounting practices.

Statement I, Annex I (continued)

| Special Account for Servicing Costs | Voluntary Fund for Health Promotion | Trust Fund for the Special Programme for Research and Training in Tropical Diseases | HRP* | Other Technical Cooperation Funds | National Health Services and Institutions | Other UN Funds | Sasakawa Health Trust Fund |
|--|--|--|-------------|--|--|-------------------|---|
| | | | | | | | Appropriated for the effective working budget, 2000-2001 (Resolution WHA52.20) |
| | | | | | | | Appropriated for the effective working budget, 2002-2003 (Resolution WHA53.5) |
| | | | | | | | Transfer to the Working Capital Fund (Resolution WHA53.5) |
| | | | | | | | Appropriated for Real Estate Fund (Resolution WHA53.4) |
| (2 000 000) | | | | | | | To cover costs of production and sales promotion of WHO publications for 2002 (resolution WHA22.8) |
| | | | | | | | Surplus funds at 31 December 2000 to casual income (resolution WHA22.8) |
| | 4 705 325 | (100 000) | (5 704 692) | (118 554) | 53 107 | 164 814 | 1 000 000 Other programme transfers |
| (2 000 000) | 4 705 325 | (100 000) | (5 704 692) | (118 554) | 53 107 | 164 814 | 1 000 000 Total |

* Trust fund for the UNDP/UNFPA/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction.

Statement I, Annex 2**Eliminations***(expressed in US dollars)*

1. During 2000 income has been transferred between funds, thus giving rise to a situation where that income and the related expenditure is accounted for twice. To reflect the net costs of programme delivery it is necessary to eliminate the double effect of these transfers.

| Originating Fund | Receiving Fund | Income | Expenditure |
|---|---|------------------|--------------------|
| <i>Regular Budget</i> | Trust Fund for the Special Programme for Research and Training in Tropical Diseases | 1 178 240 | 1 178 240 |
| | Onchocerciasis Control Programme | 250 000 | 250 000 |
| | African Programme for Onchocerciasis Control | 50 000 | 50 000 |
| <i>United Nations Development Programme</i> | Voluntary Fund for Health Promotion | 25 000 | 25 000 |
| | Trust Fund for the Special Programme for Research and Training in Tropical Diseases | 500 000 | 500 000 |
| <i>United Nations Population Fund</i> | Trust fund for the UNDP/UNFPA/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction | 1 000 000 | 1 000 000 |
| <i>African Programme for Onchocerciasis Control</i> | Trust Fund for the Special Programme for Research and Training in Tropical Diseases | 700 000 | 700 000 |
| <i>Onchocerciasis Control Programme</i> | Trust Fund for the Special Programme for Research and Training in Tropical Diseases | 320 976 | 320 976 |
| <i>Voluntary Fund for Health Promotion</i> | Trust Fund for the Special Programme for Research and Training in Tropical Diseases | 1 000 000 | 1 000 000 |
| <i>UNAIDS</i> | Trust fund for the UNDP/UNFPA/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction | 405 000 | 405 000 |
| | Voluntary Fund for Health Promotion | 979 236 | 979 236 |
| | | <u>6 408 452</u> | <u>6 408 452</u> |

These transfers are shown in the "Eliminations column" in Statement I as a reduction against income under voluntary contributions for WHO programme activities, with a corresponding reduction against expenditure under the heading, "International Health Programme".

2. It is also necessary to eliminate the double accounting of programme support costs (PSC) on income and expenditure. PSC are recorded both as income and expenditure in both the Voluntary Fund for Health Promotion and in the Special Account for Servicing Costs.

| | | | |
|---------------------------------------|---|-------------------|---------------------------------|
| <i>Income from services rendered</i> | Programme support costs received | 42 116 810 | |
| <i>International health programme</i> | Programme support costs charged against extra-budgetary funded activities | | 47 525 184 |
| Totals | | <u>48 525 262</u> | <u>53 933 636</u> ^{a/} |

- a/ The difference between the income and expenditure eliminations of US\$ 5,408,374 arises out of timing differences and is accounted for in the Special Account for Servicing Costs balance in Schedule 6. Programme support costs earned in a biennium are not available for expenditure until the following biennium.

Statement II

**Unaudited Statement of Assets, Liabilities and Fund Balances
as at 31 December 2000**

(expressed in US dollars)

| | | Reference | 2000 | 1999 |
|---|-------------------|-------------------|-----------------------------------|----------------------|
| ASSETS | | | | |
| Cash | | | | |
| At banks, in transit and on hand | | Note 31 | 62 044 159 | 52 613 523 |
| Deposits and securities | | Schedule 1 | 1 273 605 359 | 998 663 672 |
| Accounts receivable | | | | |
| | Prior | | | |
| | financial | | | |
| | periods | | | |
| Assessed contributions | <u>2000</u> | | | |
| Members' outstanding assessed contributions | 56 222 100 | 87 429 354 | Schedule 3 143 651 454 | 164 818 787 |
| Less: Provision for delays in the collection of assessed contributions | <u>56 222 100</u> | <u>87 429 354</u> | Statement I <u>143 651 454</u> | <u>164 818 787</u> |
| <i>Net assessed contributions</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Sundry debtors | | Note 33 | 39 892 911 | 37 396 672 |
| Prepaid expenses | | Note 34 | 14 083 | 315 598 |
| Interest accrued and unapportioned | | Note 14 | 18 785 129 | 11 494 034 |
| Capital assets | | Note 35 | | |
| <i>Land and buildings:</i> | | | | |
| Headquarters | | | 41 597 370 | 41 597 370 |
| Africa | | | 8 261 740 | 8 261 740 |
| South-East Asia | | | 1 483 295 | 1 483 295 |
| Eastern Mediterranean | | | 9 988 361 | 9 988 361 |
| Western Pacific | | | <u>3 456 758</u> | <u>3 456 758</u> |
| <i>Total capital assets</i> | | | <u>64 787 524</u> | <u>64 787 524</u> |
| TOTAL ASSETS | | | <u>1 459 129 165</u> | <u>1 165 271 023</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Members' contributions received in advance | | Note 36 | 43 762 854 | 42 111 903 |
| Unliquidated obligations | | Note 37 | | |
| <i>WHO Programme Activities:</i> | | | | |
| Regular budget | | | 259 887 005 | 78 116 934 |
| Other WHO funds | | | 37 707 627 | 16 820 773 |
| Voluntary Fund for Health Promotion | | | 163 076 947 | 74 362 449 |
| Inter-organization arrangements | | | 3 459 638 | 15 115 042 |
| Trust funds | | | <u>90 502 903</u> | <u>40 969 148</u> |
| <i>Total unliquidated obligations - WHO programme activities</i> | | | 554 634 120 | 225 384 346 |
| <i>Non-WHO Programme Activities:</i> | | | | |
| Trust Fund for the Joint United Nations Programme on HIV/AIDS | | | 23 067 344 | 28 083 734 |
| International Computing Centre (ICC) | | | <u>10 304 748</u> | <u>3 331 510</u> |
| <i>Total unliquidated obligations</i> | | | 588 006 212 | 256 799 590 |
| Accounts payable | | Note 38 | <u>31 704 934</u> | <u>33 468 318</u> |
| <i>Total liabilities</i> | | | 663 474 000 | 332 379 811 |

Statement II (continued)

| | Reference | 2000 | 1999 |
|---|---------------------|----------------------|---------------|
| LIABILITIES AND FUND BALANCES (continued) | | | |
| Trust funds | | | |
| Technical cooperation and supply services funds | Statements I.2; I.3 | 24 939 458 | 38 309 691 |
| Trust Fund for the Joint United Nations Programme on HIV/AIDS (UNAIDS) | Statement I.4 | 92 467 118 | 76 058 736 |
| International Agency for Research on Cancer | Statement I.4 | 17 256 443 | 14 786 176 |
| International Computing Centre (ICC) | Statement I.4 | (5 769 965) | 1 369 087 |
| Staff Health Insurance, Foundations and other trust funds | Statement I.4 | 206 490 126 | 194 135 115 |
| Interest accrued and unapportioned | Statement I.4 | 18 785 129 | 11 494 034 |
| <i>Total trust funds</i> | | 354 168 309 | 336 152 839 |
| Voluntary Fund for Health Promotion | Statement I | 362 515 370 | 275 090 500 |
| Regular Budget and Working Capital Fund | | | |
| Advances secured against other WHO funds | Statement I | - | (63 110 688) |
| Regular Budget | Statement I | (176 071 725) | |
| Other WHO funds | | | |
| Casual Income Account | Statement I.1 | 35 520 994 | 28 672 961 |
| Holding Account | Statement I.1 | 6 012 373 | 25 020 914 |
| Real Estate Fund | Statement I.1 | 1 448 781 | 1 731 678 |
| Revolving Fund* and Special Account** | Statement I.1 | 401 690 | 400 000 |
| Revolving Sales Fund | Statement I.1 | 500 000 | 500 000 |
| Special Account for Operation of Concessions at Headquarters | Statement I.1 | 3 487 424 | 3 443 029 |
| Special Account for the WHO Renewal Fund | Statement I.1 | 1 020 069 | 1 909 448 |
| Special Account for Servicing Costs | Statement I.1 | 96 217 286 | 104 757 266 |
| Tax Equalization Fund | Statement I.1 | 9 901 150 | 5 898 440 |
| Terminal Payments Account | Statement I.1 | 35 745 920 | 47 637 301 |
| <i>Total other WHO funds</i> | | 190 255 687 | 219 971 037 |
| Members' equity in capital assets | Statement I | 64 787 524 | 64 787 524 |
| <i>Total fund balances</i> | | 795 655 165 | 832 891 212 |
| TOTAL LIABILITIES AND FUND BALANCES | | 1 459 129 165 | 1 165 271 023 |

* Revolving Fund: *Revolving Fund for Teaching and Laboratory Equipment*** Special Account: *Special Account for Income Derived from Patent Policy*

Statement III

**Unaudited Statement of Cash Flow
for the year 2000**

(expressed in US dollars)

| | 2000 | 1998-1999 |
|---|----------------------------------|---------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Total changes in fund balances | (31 827 673) | 209 041 120 |
| (Increase)/decrease in accounts receivable - sundry debtors | (2 496 239) | (5 632 527) |
| (Increase)/decrease in prepaid expenses | 301 515 | 212 469 |
| (Increase)/decrease in interest accrued and unapportioned | (7 291 095) | (5 164 801) |
| Increase/(decrease) in contributions received in advance | 1 650 951 | 21 260 412 |
| Increase/(decrease) in unliquidated obligations | 331 206 622 | 37 063 154 |
| Increase/(decrease) in accounts payable | (1 763 384) | 16 438 004 |
| Less: Interest income | (48 955 558) | (73 716 266) |
| Interest accrued and unapportioned prior period | 11 494 034 | 6 329 233 |
| Savings on liquidation of prior periods' obligations | (9 222 095) | (26 779 190) |
| Net eliminations of programme support costs | (5 408 374) | 13 664 871 |
| | <hr/> 237 688 704 <hr/> | <hr/> 192 716 479 <hr/> |
| <i>Net cash from operating activities</i> | | |
| CASH FLOWS FROM INVESTING AND FINANCIAL ACTIVITIES | | |
| (Increase)/decrease in deposits and securities | (274 941 687) | (260 277 929) |
| Plus: Interest income | 48 955 558 | 73 716 266 |
| Interest accrued and unapportioned prior period | (11 494 034) | (6 329 233) |
| | <hr/> (237 480 163) <hr/> | <hr/> (192 890 896) <hr/> |
| <i>Net cash from investing and financial activities</i> | | |
| CASH FLOWS FROM OTHER SOURCES: | | |
| (Increase)/decrease in land and buildings | - | (9 618 284) |
| Savings on liquidation of prior periods' obligations | 9 222 095 | 26 779 190 |
| | <hr/> 9 222 095 <hr/> | <hr/> 17 160 906 <hr/> |
| <i>Net cash from other sources</i> | | |
| NET INCREASE IN CASH | 9 430 636 | 16 986 489 |
| CASH AT 1 JANUARY 2000 AND 1998 | <hr/> 52 613 523 <hr/> | <hr/> 35 627 034 <hr/> |
| CASH AT 31 DECEMBER 2000 AND 1999 | <hr/> 62 044 159 <hr/> | <hr/> 52 613 523 <hr/> |

Statement IV

**Statement of Appropriations for the Financial Period 2000-2001
Unaudited Interim Financial Report for the year 2000**

(expressed in US dollars)

| Appropriation section | Amounts approved by resolutions WHA52.20 and EB105.R5 | Transfers between sections made by the Director- General | Transfers between sections as % of approved appropriations ^{a/} | Exchange rate facility: net transfers to casual income ^{b/} (resolution WHA52.20) |
|--|--|---|---|---|
| | (1) | (2) | (3) | (4) |
| 1. Communicable diseases | 52 227 000 | (1 638 900) | (3.14) | (329 629) |
| 2. Noncommunicable diseases | 14 838 000 | 2 779 400 | 18.73 | (100 243) |
| 3. Family and community health | 21 265 000 | 6 289 100 | 29.57 | (250 773) |
| 4. Sustainable development and healthy environments | 48 756 000 | 1 368 800 | 2.81 | (373 393) |
| 5. Social change and mental health | 21 181 000 | 2 708 760 | 12.79 | (142 030) |
| 6. Health technology and pharmaceuticals | 33 082 000 | 2 662 100 | 8.05 | (238 507) |
| 7. Evidence and information for policy | 97 446 000 | (4 631 660) | (4.75) | (642 524) |
| 8. External relations and governing bodies | 50 209 000 | (1 690 800) | (3.37) | (494 667) |
| 9. General management | 144 281 000 | (2 805 000) | (1.94) | (2 796 031) |
| 10. Director-General, Regional Directors and independent functions | 27 586 000 | (925 800) | (3.36) | (116 657) |
| 11. Country programmes | 331 783 000 | (4 116 000) | (1.24) | |
| EFFECTIVE WORKING BUDGET | 842 654 000 | | | (5 484 454) |
| 12. Transfer to Tax Equalization Fund | 80 000 000 | | | |
| TOTAL | 922 654 000 | | | (5 484 454) |

a/ The Director-General is authorized to make transfers between those appropriation sections that constitute the effective working budget up to an amount not exceeding 10% of the amount originally appropriated for the section from which the transfer is made.

b/ Effective appropriations for 2000-2001 (column 5) take into account the net transfers during the first year of the biennium to the Casual Income Account required to cover the effects to 31 December 2000 of favourable United Nations/WHO accounting rates of exchange against the US dollar (column 4), in respect of the currencies of the countries of location of headquarters and the regional offices, excluding the Regional Office for Africa, in terms of the exchange rate facility under Article 4.6 of the Financial Regulations and as authorized under resolution WHA52.20. The operation of the facility during 2000 comprised transfers to casual income in respect of savings from more favourable rates of exchange for all currencies during the year.

Statement IV (continued)

| Effective appropriations | Expenditure ^{c/} | | | Balance available for expenditure in 2001 ^{e/} | Appropriation section |
|--------------------------|---------------------------|---------------------------|--------------------------|---|--|
| | Disbursements | Unliquidated obligations | Total | | |
| (5) | (6) | (7) | (8) | (9) | |
| 50 258 471 | 18 927 831 | 15 166 082 | 34 093 913 ^{ff} | 16 164 558 | 1. Communicable diseases |
| 17 517 157 | 5 842 737 | 4 347 292 | 10 190 029 | 7 327 128 | 2. Noncommunicable diseases |
| 27 303 327 | 10 125 730 | 7 144 362 | 17 270 092 | 10 033 235 | 3. Family and community health |
| 49 751 407 | 20 237 081 | 16 256 479 | 36 493 560 | 13 257 847 | 4. Sustainable development and healthy environments |
| 23 747 730 | 7 879 868 | 7 072 489 | 14 952 357 | 8 795 373 | 5. Social change and mental health |
| 35 505 593 | 13 247 570 | 11 845 708 | 25 093 278 | 10 412 315 | 6. Health technology and pharmaceuticals |
| 92 171 816 | 37 046 151 | 30 086 454 | 67 132 605 | 25 039 211 | 7. Evidence and information for policy |
| 48 023 533 | 19 115 315 | 14 222 120 | 33 337 435 | 14 686 098 | 8. External relations and governing bodies |
| 138 679 969 | 57 948 522 | 50 302 346 | 108 250 868 | 30 429 101 | 9. General management |
| 26 543 543 | 10 399 002 | 7 674 732 | 18 073 734 | 8 469 809 | 10. Director-General, Regional Directors and independent functions |
| 327 667 000 | 104 970 073 | 82 722 727 | 187 692 800 | 139 974 200 | 11. Country programmes |
| 837 169 546 | 305 739 880 | 246 840 791 | 552 580 671 | 284 588 875 | EFFECTIVE WORKING BUDGET |
| 80 000 000 | 80 000 000 | | 80 000 000 | | 12. Transfer to Tax Equalization Fund |
| 917 169 546 | 385 739 880 | 246 840 791 ^{d/} | 632 580 671 | 284 588 875 | TOTAL |

c/ In accordance with established practice under the biennial programme budgeting and accounting procedures, regular budget obligations have been raised, where applicable, for the full biennium.

d/ Obligations incurred at 31 December 2000 but not yet paid at that date in respect of salaries and allowances, fellowships, travel costs, procurement of supplies and equipment, printing, etc., including unliquidated obligations relating to staff salaries and allowances for the year 2001 amounting to some \$ 159.1 million.

e/ Balance available to meet the costs of new obligations to be incurred in 2001 which will be obligated as and when the actual contracts, travel authorizations and purchase or printing orders, etc., are issued.

f/ Including contributions from the regular budget of \$ 1 178 240 to the Trust Fund for the Special Programme for Research and Training in Tropical Diseases, of \$ 250 000 to the Onchocerciasis Programme and of \$ 50 000 to the African Programme for Onchocerciasis Control which have been transferred as at 31 December 2000.

Notes to the Accounts

Assessed contributions (Statement I)

1. Income from assessed contributions of Members and Associate Members for 2000 is 50% of the effective working budget 2000-2001 and is recorded when it is due, i.e., on an accrual basis. A provision is established for delays in collection of contributions amounting to 100% of the assessed contributions which remained outstanding at 31 December 2000 against such income.
2. In accordance with Health Assembly resolution WHA21.10 under which the Tax Equalization Fund was established, the assessed contributions of all Member States are reduced by the income generated by the staff income tax assessment plan. For those Member States which levy income tax on the income their nationals receive from WHO, the credit from the staff assessment plan is reduced by the estimated income tax to be reimbursed by the Organization to the staff concerned. In determining the reduction of assessed contribution to be applied to the Member States concerned, the Tax Equalization Fund is credited with the revenue from the staff income tax assessment, the credits being recorded in the name of individual Member States in proportion to their assessments for the financial period concerned. In 2000-2001, income credited to the Tax Equalization Fund is derived as follows:

| | 1998-1999 US\$ | 2000-2001 US\$ |
|---|-------------------|--------------------------|
| Staff Assessment (Appropriation Section 12 – see Statement IV) | 80 000 000 | 80 000 000 |
| Less: Credits to Member States | <u>69 635 000</u> | <u>72 788 000</u> |
| Statement I.1 | <u>10 365 000</u> | <u>7 212 000</u> |

3. Income from assessed contributions of new and formerly inactive Members is subject to Financial Regulation 5.10. Such income is recorded on a cash basis, i.e., as received, and is credited to casual income (Statements I and I.1).

Voluntary Contributions (Statements I, I.1, I.3 and I.4)

4. Voluntary contributions for WHO programme activities are recorded on a cash basis, i.e., as received. These include contributions received for the Voluntary Fund for Health Promotion, the WHO Renewal Fund, the Onchocerciasis Control Programme, the African Programme for Onchocerciasis Control, the Sasakawa Health Trust Fund, the Trust Fund for the Special Programme for Research and Training in Tropical Diseases, the Associate Professional Officers Programme, other Trust Funds for technical cooperation, Supply Services funds and Special Programme of Research, Development and Research Training in Human Reproduction.
5. Following the Fifty-second World Health Assembly in May 1999, which was advised that a new structure would be proposed for the Voluntary Fund for Health Promotion (VFHP), the Executive Board, at its 105th Session in January 2000 considered and noted the Report by the Secretariat (EB105/41) that the new VFHP structure would apply as from the beginning of the 2000-2001 biennium. The Fifty-third World Health Assembly in May 2000 was informed of these changes to the VFHP.
6. Contributions of goods or services in kind received by WHO are recorded both as income and expenditure in the Voluntary Fund for Health Promotion upon receipt of the goods or services at the value stated by the donor.

7. WHO administers other trust funds and entities which do not form part of WHO's programme activities; contributions for these trust funds and entities are also recorded on a cash basis. They include the trust fund for the Joint United Nations Programme on HIV/AIDS (UNAIDS), International Agency for Research on Cancer (IARC) and International Computing Centre (ICC), for each of which detailed financial reports are issued and audit certification is made to the governing body concerned. Also included under this classification are the trust fund for the WHO Staff Health Insurance (SHI), foundations and associated accounts under administration by the Organization.

Other Income

Revenue-producing activities (Statements I, I.1 and I.3)

8. Revenues comprise staff house rents and rental from WHO regional travel agents which are credited to the Real Estate Fund; rentals from concessionaires at Headquarters, credited to the Special Account for Operation of Concessions at Headquarters; sale of WHO publications and other promotional material credited to the Revolving Sales Fund. Income is recorded on a cash received basis.

Funds under inter-organization arrangements (Statements I and I.2)

9. These represent cash drawings from the United Nations Development Programme, the United Nations Population Fund and other organizations and bodies of the United Nations system, for the financing of activities funded by those agencies for which WHO is executing or associated agency. Also included in income from this source are the disbursements made by the United Nations Development Programme acting as paying agent for WHO in field locations.

Income from services rendered (Statements I and I.1)

10. This comprises income from programme support costs levied against programme expenditure under extrabudgetary financed activities.
11. Income earned during the financial period from programme support cost charges against expenditure financed from extrabudgetary resources is retained in the Special Account for Servicing Costs for use in the succeeding financial period.

Interest income (Statements I, I.1, I.2, I.3 and I.4)

12. Interest received on funds invested on a pooled basis is apportioned monthly among these funds and other accounts which participate in the distribution, in proportion to their capital at the end of each month. Earnings on specific investments made for funds are credited directly to the funds concerned. Interest is adjusted by the exchange differential related to currency operations.
13. Interest earned and apportioned during the financial period to specific WHO accounts, trust funds and the Voluntary Fund for Health Promotion, is retained for use within those accounts and funds.
14. Interest accrued on investments at the end of the financial period is taken up as a single receivable in the accounts and is reflected in a separate trust fund for unapportioned interest. Apportionment among the funds and other accounts concerned takes place only upon receipt of interest.

Exchange rate facility (Statements I, I.1 and IV)

15. As authorized by the Health Assembly in resolution WHA52.20, the net use of the exchange rate facility in 2000-2001 amounted to transfers of \$ 5 484 454 from the regular budget to casual income, in respect of savings generated because the United Nations monthly accounting rates of exchange were more favourable than those set for the programme budget for the biennium.

Other income - other (Statements I and I.1)

16. This income includes:

| | 1998-1999 US\$ | 2000-2001 US\$ |
|---|-------------------|-------------------|
| (a) Other WHO Funds (Statement I.1) | | |
| Refunds and rebates | 430 906 | 456 033 |
| Exchange differential | (923 155) | (2 264 262) |
| Sale of equipment and material | 189 515 | 80 787 |
| Revenue from the Swiss Postal authorities | 18 033 | - |
| Underground parking operations | 625 005 | 181 471 |
| Statement I.1 | 340 304 | (1 545 971) |

Expenditure (Statements I, I.1, I.2, I.3 and I.4)

17. Expenditure under all funds administered by WHO for technical assistance, supply services and other WHO programmes is recorded on an accrual basis. With the exception of activities financed under interagency arrangements, e.g., United Nations Development Programme, United Nations Population Fund and other United Nations organizations, for which WHO is executing agency, obligations are established in accordance with Article IV of the Financial Regulations and Article V of the Financial Rules. For obligations against the aforesaid funds provided under interagency arrangements, obligations are set up and maintained in accordance with the financial regulations of the respective funding agencies.

18. Expenditure reported in the Interim Financial Report for 2000, biennium 2000-2001, is based upon obligations incurred.

19. Expenditure for WHO programme activities in Statement I, covering technical cooperation and supply services, is shown under separate columns, such as regular budget and working capital fund, and each source of extrabudgetary funding, and is reported against the expenditure line "International health programme".

20. Expenditure for non-WHO programme activities, or against funds or entities for which WHO has administrative responsibility or other relationship, is reported under the appropriate columnar heading against the expenditure line "Other purposes". The other WHO Funds (Statement I.1) and the Other Trust Funds and Associated Entities (Statement I.4) concerned in respect of non-WHO programme activities include:

- Real Estate Fund
- Special Account for Operation of Concessions at Headquarters
- Tax Equalization Fund
- Terminal Payments Account
- Trust Fund for the Joint United Nations Programme on HIV/AIDS (UNAIDS)
- International Agency for Research on Cancer (IARC)
- International Computing Centre (ICC)
- Staff Health Insurance (SHI)
- Special Fund for Compensation
- Due to Estates of Deceased Staff Members
- Other Funds
- Foundations

Staff health insurance (Statement I.4)

21. Income of the Staff Health Insurance Fund consists of contributions received in respect of active and retired staff (of which one third is paid by the participants and two thirds by the Organization) as well as interest earned on investments. In addition, the Organization paid a special contribution to finance the actuarial deficit for retired staff which was identified following an actuarial study in 1989. The final payment due in this respect was made in 1999. As a measure to ensure adequate funding for future claims of retired staff, a fixed percentage (currently 25%) of active staff contributions are set aside each year. The remaining 75% of contributions (known as first-tier contributions) are required to meet the current claims of active staff. If contributions are not sufficient for this purpose, any deficit must be met by an additional (second-tier) contribution payable by staff and the Organization in the office/region concerned throughout the following year. The balance of the fund at 31 December 2000, \$ 200 355 857, is comprised as follows:

| | 31 December 1999 US\$ | 31 December 2000 US\$ |
|--|-----------------------------|--------------------------------------|
| To meet statutory reserves: | | |
| Settlement of outstanding claims (SHI rule 470.1) | 8 396 708 | 8 035 507 |
| Future costs of retired staff (SHI rule 470.2) | 143 302 000 | 183 004 000 |
| Reserve for major claims and cost of reinsurance (SHI rule 470.3) | <u>36 260 860</u> | <u>9 316 350</u> |
| | <u>187 959 568</u> | <u>200 355 857</u> |

Other funds (Statement I.4)

Other funds include the following:

– Special fund for compensation

22. This fund was set up by the Director-General in terms of Financial Regulation 6.5 for the payment of periodic benefits awarded under WHO compensation rules for service-incurred accidents and illnesses. It is financed by transfers of funds from the budgetary resources from which the staff member was financed; the credit of benefits received from the commercial accident and illness insurance policy established for this purpose, and interest earned.

– Due to estates of deceased staff members

23. These comprise balances due on account of deceased members of WHO staff, pending conclusion of legal and other successional formalities.

– Other trust funds held by WHO

24. These funds comprise balances held on behalf of interagency and other entities for the administration of which WHO acts as trustee.

Foundations (Statement I.4)

25. These comprise foundations for which WHO holds funds in trust and is responsible for financial and administrative management. At 31 December 2000, they were:

- Léon Bernard Foundation
- Darling Foundation
- Dr A.T. Shousha Foundation
- Jacques Parisot Foundation
- Ihsan Dogramaci Family Foundation
- Dr Comlan A.A. Quenum Prize
- Francesco Pocchiari Fellowship
- United Arab Emirates Health Foundation
- Down Syndrome Research Prize in the Eastern Mediterranean Region.

Provision for delays in the collection of assessed contributions (Statement I)

26. This provision relates to the assessed contributions for 2000 of Members to the effective working budget under the approved regular programme budget for 2000-2001 which remained unpaid at 31 December 2000. The total amount of the provision corresponds to the total assessed contributions outstanding for Members as reflected in Schedule 3.

Refund to Members of assessed contributions for current biennium (Statement I)

27. Resolution WHA52.20 decided that the balance of casual income for 1998 remaining after meeting the provisions of the incentive scheme and the exchange rate facility be returned to Member States to apply to their assessments in 2000. The balance of casual income remaining at 31 December 1998 was \$ 2 765 347. Similarly, Resolution WHA53.5 decided that the balance remaining in casual income at 31 December 1999, after all other applications, be returned to Member States to apply to their assessments also in 2000. The balance of casual income remaining at 31 December 1999 was \$ 6 372 696. Accordingly a total of \$ 9 138 043 was returned to Member States in 2000.

Payment of assessed contributions of prior financial periods (Statements I and I.1)

28. Arrears of assessed contributions collected in 2000 in respect of prior financial periods and their disposition are detailed as follows:

| Financial Period | Internal Borrowing | Working Capital Fund | Casual Income | Amount |
|------------------|--------------------|----------------------|------------------|-------------------|
| | US\$ | US\$ | US\$ | US\$ |
| 1978-1983 | - | - | 10 021 | 10 021 |
| 1984-1985 | - | - | 1 156 | 1 156 |
| 1986-1987 | - | - | 90 | 90 |
| 1988-1989 | - | - | 18 908 | 18 908 |
| 1990-1991 | - | 90 353 | 2 510 | 92 863 |
| 1992-1993 | - | - | 190 732 | 190 732 |
| 1994-1995 | - | 1 096 124 | - | 1 096 124 |
| 1996-1997 | - | - | 3 118 170 | 3 118 170 |
| 1998-1999 | 63 110 688 | 5 381 513 | 4 261 241 | 72 753 442 |
| | <u>63 110 688</u> | <u>6 567 990</u> | <u>7 602 828</u> | <u>77 281 506</u> |
| | (Schedule 4) | (Schedule 4) | (Schedule 5) | (Schedule 3) |

***Savings on liquidation of obligations of prior financial periods
(Statements I, I.1, I.2, I.3 and I.4)***

29. These relate to the settlement in 2000 of unliquidated obligations of prior financial periods, and the net savings that had accrued when settlement took place, or when obligations were no longer required. The savings reported relate to those funds under which accrual expenditure variances are dealt with by debit/credit to a casual income account in the fund concerned. These funds and the income credited to each during the 2000-2001 biennium, comprise the following:

Regular budget

United Nations Development Programme

United Nations Environment Programme

United Nations International Drug Control Programme

United Nations Population Fund

United Nations Trust Fund for Assistance to Lebanon

United Nations Afghanistan Emergency Trust Fund

African Programme for Onchocerciasis Control

Onchocerciasis Control Programme

Trust Fund for the Special Programme for Research and Training in Tropical Diseases

Trust Fund for the Joint United Nations Programme on HIV/AIDS (UNAIDS)

Sasakawa Health Trust Fund

Special Programme of Research, Development and Research Training in Human Reproduction

Net savings arising on settlement of unliquidated obligations in all other funds are credited to the obligation concerned.

Eliminations (Statement I - Annex 2)

30. In an operational environment such as that in WHO where programme activities under the regular budget and those under extrabudgetary sources of financing comprise a single entity, thus forming the international health programme, expenditure is consolidated in the Organization's accounts and financial statements to reflect globally the costs of technical cooperation programme delivery. In terms of the consolidation concept and where, as in WHO, there are material transfers of financial resources between individual funds during the financial period, it is necessary, in order to reflect the net costs of overall programme delivery, to eliminate such transfers and thus avoid the effects of "double counting" of expenditures and corresponding income. In addition, it is necessary to eliminate the "double counting" effects between expenditures for programme support services charged against extrabudgetary funds and the corresponding programme support costs income received in the Special Account for Servicing Costs.

Cash at banks, in transit and on hand at headquarters and in the regions (Statement II)

31. The aggregation of all the Organization's cash funds, including cash, imprest and bank accounts, and funds in transit, reflects a balance of \$ 62 044 159.

Imprest account balances have not been adjusted to reflect disbursements reported too late for inclusion in the accounts of the closing year. These disbursements will be accounted for against the appropriate liquidation of the 2000 obligations in 2001.

Letters of credit

32. In addition to actual cash resources in hand, WHO had available to it at 31 December 2000 undrawn balances totalling \$ 58 643 841 (\$ 48 321 483 at 31 December 1999) under letters of credit received from the United States of America. These relate to the following activities:

The US Agency for International Development

- Under the Voluntary Fund for Health Promotion, \$ 49 580 321.
- Under the Trust Fund for the Special Programme for Research and Training in Tropical Diseases, \$ 2 050 000
- Under the Trust Fund for the Joint United Nations Programme on HIV/AIDS (UNAIDS), \$ 5 400 000.

The US Environmental Protection Agency

- Under the Voluntary Fund for Health Promotion, \$ 1 613 520.

The funds available under these respective facilities are recorded in the accounts of the Organization only when actually drawn down, according to programme requirements as implementation of activities proceeds. As and when cash is received, this is recorded as income under the funds concerned.

Sundry debtors (Statement II)

33. Sundry debtors - \$ 39 892 911, as detailed below - comprising payments due from other international organizations, advances made to staff members in accordance with the regulations and rules of the Organization, deposit accounts and other debtors. This item includes certain expenses that will be charged against corresponding reserves for unliquidated obligations, or other appropriate accounts in 2001.

| | 31 December 1999 US\$ | 31 December 2000 US\$ |
|---|-----------------------------|--------------------------------------|
| Personal accounts of WHO staff - advances including standing advances | 16 300 243 | 17 456 543 |
| Due from other United Nations organizations and agencies, institutions, governments and ministries, firms, corporations and other entities, for goods and services provided | 8 775 521 | 8 892 399 |
| Clearance accounts – for processing in 2001 | 11 276 973 | 8 867 833 |
| Other debtors | 983 966 | 4 606 277 |
| Guarantee deposits | <u>59 969</u> | <u>69 859</u> |
| | <u>37 396 672</u> | <u>39 892 911</u> |

Prepaid expenses (Statement II)

34. The amount of \$ 14 083 represents disbursements made in respect of obligations against the next financial period and will be charged as expenditure in that period.

Capital assets (Statement II)

35. These assets refer to WHO properties at headquarters and in regional office locations which have been either purchased or constructed by the Organization or donated to it, and where the land upon which buildings have been erected is either owned by the Organization or has been made available to it by the host country concerned, at no cost or at a nominal annual ground rent. The value of capital assets represents the cost at the time of acquisition or construction, or, in the case of donated properties, the value advised by the donor. No adjustment is made for depreciation, appreciation or fluctuations in currencies; similarly, no adjustment in the value of land and buildings of the Regional Office for Africa in Brazzaville has been made on account of the present marginal use of these premises.

In those regional office locations where WHO occupies premises made available to it by the host country concerned, either at no cost or on a rental basis, the costs of improvements or extensions to such premises which have been borne by WHO are not recorded as capital assets in the accounts of the Organization but are charged as expenditure.

During 2000, there were no increases in or disposals of capital assets.

At 31 December 2000, the cost of land and buildings at each location comprises the following:

| Location | Balance 31 December 2000 US\$ |
|--|---|
| Headquarters | 41 597 370 |
| Regional Office for Africa | |
| <i>Regional Office</i> | 7 012 106 |
| <i>African Region - other</i> | <u>1 249 634</u> |
| Total: Regional Office for Africa | 8 261 740 |
| Regional Office for South-East Asia | 1 483 295 |
| Regional Office for the Eastern Mediterranean | |
| <i>Regional Office</i> | 9 919 992 |
| <i>Eastern Mediterranean Region - other</i> | <u>68 369</u> |
| Total: Regional Office for the Eastern Mediterranean | 9 988 361 |
| Regional Office for the Western Pacific | <u>3 456 758</u> |
| Total: Capital assets | <u><u>64 787 524</u></u> |

Members' contributions received in advance (Statement II)

36. At 31 December 2000, some members had paid in advance or in part, their contributions to the effective working budget for 2001 and future years. In addition, some members had received refunds of assessed contributions for the current biennium which are taken forward as credits to be offset against future assessments. In total, contributions paid in advance at that date amounted to \$ 43 762 854.

Unliquidated Obligations (Statement II)

37. Obligations are established and maintained for the regular budget, other WHO funds, Voluntary Fund for Health Promotion and Trust Funds (other than under interagency arrangements with other United Nations organizations and agencies) in accordance with WHO Financial Regulations and Financial Rules. For interagency arrangements, the financial regulations of the respective organizations and agencies apply.

Accounts payable (Statement II)

38. Accounts payable, \$ 31 704 934, represents the firm liabilities of the Organization for goods supplied and services rendered for which suppliers' invoices, staff claims and claims from contractors and other organizations had been received before year-end and their actual cost reflected in the expenditure accounts, but for which payment had not been made by 31 December 2000. These comprise the following:

| | 31 December 1999 US\$ | 31 December 2000 US\$ |
|--|-----------------------------|--------------------------------------|
| Personal accounts of WHO Staff – proceeds of claims and other amounts due | 3 710 903 | 4 293 448 |
| Due to other United Nations organizations and agencies, institutions, government ministries, firms, corporations and other entities, for goods and services received | 14 302 122 | 11 383 980 |
| Due to United Nations Joint Staff Pension Fund for contributions and other payments outstanding | 8 796 780 | 10 040 193 |
| Clearance accounts – for processing in 2001 | <u>6 658 513</u> | <u>5 987 313</u> |
| | <u>33 468 318</u> | <u>31 704 934</u> |

Trust Fund for the Joint United Nations Programme on HIV/AIDS (UNAIDS) (Statements I.4 and II)

39. In terms of Financial Regulation 6.5, the Director-General has established a trust fund for UNAIDS to record the financial operations of the programme.

Since UNAIDS is a cosponsored interagency programme undertaken by UNICEF, UNDP, UNFPA, UNESCO, WHO and the World Bank, it is not considered part of WHO's International Health Programme but as a separate entity. Accordingly, it appears in the WHO's Consolidated Statement of Income and Expenditure and Changes in Fund Balances under Other Trust Funds and Associated Entities, Statement I.4 and its expenditure is included under "Other purposes". It is reflected as a separate trust fund in the Statement of Assets, Liabilities and Fund Balances, Statement II. UNAIDS income is recorded on a cash received basis; its expenditure on the basis of accrual accounting. The Executive Director of UNAIDS is responsible for presenting the UNAIDS Financial Report to the Programme Coordinating Board. The accounts and the financial report of UNAIDS are subject to WHO's internal and external audit examination.

Working Capital Fund/Internal Borrowing (Statement I)

40. At 31 December 2000, the Working Capital Fund of \$ 31 000 000 had been drawn down by \$ 14 133 287 to finance regular budget implementation pending receipt of assessed contributions from Member States. A balance of \$ 16 866 713 remained in the Working Capital Fund at 31 December 2000.

Holding Account (Statement I, Annex 1 and Statement II)

41. This account holds funds appropriated by the Health Assembly to help finance the regular budget for the next financial period. By resolution WHA53.5 the Health Assembly appropriated \$ 6 012 373 of casual income. These funds will be credited as income to the regular budget in the next biennium.

Revolving Sales Fund (Statements I.1 and II)

42. This account is credited with the proceeds from sale of publications, international certificates of vaccination, films, videos and other information material. Against it are charged the costs of producing additional copies of such items for sale.

In 2000, in accordance with resolution WHA22.8, an amount of \$ 2 000 000 was transferred from the Revolving Sales Fund to the Special Account for Servicing Costs in order to finance, through the latter account, the cost of sales promotion and of staff engaged in sales for 2002.

Further, in accordance with resolution WHA22.8, an amount of \$ 58 657 was transferred to casual income, leaving a balance of \$ 500 000 in the Revolving Sales Fund.

Special Account for Operation of Concessions at Headquarters (Statements I.1 and II)

43. Established by the Director-General under the terms of Financial Regulation 6.5, this account is credited with all amounts paid by concessionaires for space, equipment and other facilities made available by the Organization. The cost of repairs, utilities, maintenance work and replacement of equipment are charged against the account.

Members' Equity in Capital Assets (Statement II)

44. The balance of \$ 64 787 524 represents the value of capital assets at 31 December 2000.

Non-expendable Equipment

45. In accordance with established accounting policy, non-expendable equipment, including furniture, computers and other office equipment and motor vehicles, is charged as expenditure on purchase. Non-expendable equipment is recorded at cost. The total value at cost at the end of the last financial period, 31 December 1999 was \$ 94 414 035.

United Nations Joint Staff Pension Fund

46. WHO is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF) which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the Organization to the UNJSPF consists of its mandated contribution at the rate established by the United Nations General Assembly together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date.

Amounts written-off

47. During 2000 there was one Ex-gratia payment totalling \$ 27 612.00 and one Write-off totalling \$ 123.00 and no cases of Administrative Waivers.

Contingent Liabilities

48. At 31 December 2000, there were pending legal proceedings against the Organization of an immaterial nature on matters relating to two accidents involving a WHO vehicle and one personnel case brought by a former WHO staff member. In addition claims are being processed relating to rental at one field office, to the fraudulent purchase of vehicles, injury to a non-WHO staff member on WHO property, and to illness contracted by a former staff member while on duty travel. Finally, there were outstanding personnel matters before the ILO Administrative Tribunal. These are being contested by the Organization; the legal proceedings have not progressed sufficiently to determine the extent of any liability of the Organization with any degree of certainty.

Schedule 1

**Deposits and Securities
as at 31 December 2000**

(expressed in US dollars)

Funds in currencies other than US dollars are accounted at their dollar equivalent based on the Organization's official rates of exchange. Deposits and securities are accounted at cost.

Deposits and securities held on behalf of the Organization, the Voluntary Fund for Health Promotion, its special accounts and trust funds, including the various foundations administered by WHO

Deposits

| | | |
|------------------|---------------|-------------|
| in US dollars | 932 044 051 | |
| in French francs | <u>35 725</u> | 932 079 776 |

Securities

| | | |
|------------------------------------|----------------|--------------------|
| Eurocommercial paper in US dollars | 39 837 048 | |
| US dollar Treasury Bills | 109 994 192 | |
| US dollar bonds | 153 211 363 | |
| Swiss franc bonds | 38 351 568 | |
| Certificates of deposit | <u>131 412</u> | <u>341 525 583</u> |

Total deposits and securities at 31 December 2000 1 273 605 359 ^{a/}

^{a/} Included in the above total of \$ 1 273 million a total of \$ 340 million is held by WHO on behalf of UNAIDS, International Agency for Research on Cancer, International Computing Centre, Staff Health Insurance and foundations.

Schedule 2(a)

**Voluntary Fund for Health Promotion (VFHP)
Transfer of balances at 31 December 1999 from old VFHP structure
to the new VFHP structure at 1 January 2000**

(expressed in US dollars)

The operation of this Fund is governed by World Health Assembly Resolution WHA29.31

| SOURCE AND APPLICATION OF FUNDS | Unobligated | | Unobligated |
|--|-----------------------------|---|---------------------------|
| | Balance 31 December 1999 | Transfers ^{a/} 1 January 2000 | Balance 1 January 2000 |
| Special Account for Medical Research | | | |
| Special Account for Medical Research (Unspecified) | 71 820 | (71 820) | - |
| Special Account for Medical Research (Specified) - Human Reproduction | 5 674 592 | (5 674 592) | - |
| Special Account for Medical Research (Specified) - Other | 1 190 962 | (1 190 962) | - |
| Total - Special Account for Medical Research | 6 937 374 | (6 937 374) | - |
| Special Account for Community Water Supply | 488 311 | (488 311) | - |
| Special Account for Malaria | 21 819 877 | (21 819 877) | - |
| Special Account for the Leprosy Programme | 3 210 587 | (3 210 587) | - |
| Special Account for the Yaws Programme | - | - | - |
| Special Account for Diarrhoeal Diseases and Acute Respiratory Infections | 7 766 657 | (7 766 657) | - |
| Special Account for Disasters and Natural Catastrophes | 24 532 172 | (24 532 172) | - |
| Special Account for the Global Programme for Vaccines and Immunization | 50 269 168 | (50 269 168) | - |
| Special Account for Assistance to the Least Developed Among Developing Countries | 441 788 | (441 788) | - |
| Special Account for the Mental Health Programme | 3 729 826 | (3 729 826) | - |
| Special Account for Reproductive Health Technical Support | 6 604 089 | (6 604 089) | - |
| Special Account for Tuberculosis | 4 131 767 | (4 131 767) | - |
| Special Account for Miscellaneous Designated Contributions | | | |
| Special Account for Miscellaneous Designated Contributions (Prevention of Blindness) | 1 455 234 | (1 455 234) | - |
| Special Account for Miscellaneous Designated Contributions (Special Assistance to Cambodia, the Lao People's Democratic Republic and Viet Nam) | - | - | - |
| Special Account for Miscellaneous Designated Contributions (Other) | 143 567 345 | 131 523 155 | 275 090 500 |
| Total - Special Account for Miscellaneous Designated Contributions | 145 022 579 | 130 067 921 | 275 090 500 |
| General Account for Undesignated Contributions | 136 305 | (136 305) | - |
| Grand Total - Voluntary Fund for Health Promotion | 275 090 500 | - | 275 090 500 |
| Less: Transfer to Trust Fund for the UNDP/UNFPA/WHO/World Bank Special Programme of Research, Development and Research Training in Human Reproduction established on 1 January 2000 | | | (5 704 692) |
| Transferred to new Voluntary Fund for Health Promotion structure (see next page) | | | 269 385 808 |

^{a/} Following on from the Fifty-second World Health Assembly in May 1999, which was advised that a new structure would be proposed for the Voluntary Fund for Health Promotion (VFHP), the Executive Board, at its 105th Session in January 2000 considered and noted the Report by the Secretariat (EB105/41) that the new VFHP structure would apply as from the beginning of 2000-2001 biennium. The Fifty-third World Health Assembly in May 2000 was also informed of these changes to the VFHP.

Schedule 2(b)

Voluntary Fund for Health Promotion (VFHP)
Summary of 2000 income and expenditure by Headquarters'
Clusters, WHO regional offices and Onchocerciasis Control Programme
as at 31 December 2000

(expressed in US dollars)

The operation of this Fund is governed by World Health Assembly Resolution WHA29.31

| SOURCE AND APPLICATION OF FUNDS | Transfer from old VFHP structure 1 January 2000 | Contributions 2000 | Interest, Adjustments and Refunds 2000 | Expenditure 2000 | Unobligated Balance 31 December 2000 |
|---|---|-----------------------|---|---------------------|--|
| Special Account for Miscellaneous Designated Contributions (Other) | | | | | |
| Communicable Diseases | 42 554 336 | 50 449 320 | 2 897 035 | 46 061 575 | 49 839 116 |
| Noncommunicable Diseases | 4 307 029 | 6 772 733 | 160 343 | 5 768 113 | 5 471 992 |
| Family and Community Health | 18 806 136 | 19 907 884 | 867 665 | 22 489 074 | 17 092 611 |
| Sustainable Development and Healthy Environments | 34 336 076 | 36 222 814 | 3 403 608 | 39 021 245 | 34 941 253 |
| Social Change and Mental Health | 42 158 432 | 15 067 404 | 605 327 | 22 865 475 | 34 965 688 |
| Health Technology and Pharmaceuticals | 49 699 304 | 205 730 765 | 4 149 453 | 141 562 018 | 118 017 504 |
| Evidence and Information for Policy | 15 393 000 | 25 183 640 | 1 560 817 | 17 473 761 | 24 663 696 |
| External Relations and Governing Bodies | 3 491 665 | 1 530 230 | (296 480) | 470 310 | 4 255 105 |
| General Management | 1 815 310 | 1 467 261 | 140 590 | 2 475 795 | 947 366 |
| Director-General's Office | 3 202 930 | 1 012 248 | 221 690 | 804 096 | 3 632 772 |
| Onchocerciasis Control Programme | - | 101 400 000 | - | 101 400 000 | - |
| Regional Office for Africa | 11 575 343 | 51 771 217 | 1 737 065 | 48 062 382 | 17 021 243 |
| Regional Office for the Americas | 237 310 | 254 281 | 13 840 | 135 542 | 369 889 |
| Regional Office for South-East Asia | 5 263 496 | 18 880 894 | 749 554 | 7 993 978 | 16 899 966 |
| Regional Office for Europe | 14 595 409 | 11 783 199 | 845 540 | 16 411 317 | 10 812 831 |
| Regional Office for the Eastern Mediterranean | 4 599 477 | 7 257 083 | 214 880 | 4 387 853 | 7 683 587 |
| Regional Office for the Western Pacific | 17 350 555 | 11 598 036 | 882 440 | 13 930 280 | 15 900 751 |
| Total - Voluntary Fund for Health Promotion | 269 385 808 | 566 289 009 | 18 153 367 | 491 312 814 | 362 515 370 |

Schedule 3

Assessed Contributions – 2000 and Prior Financial Periods

(expressed in US dollars)

Following the introduction in WHO of the United Nations System Accounting Standards from 1996-1997, Assessed Contributions are reflected as income in the accounts on an accrual basis, with a corresponding provision for delays in collection of outstanding contributions.

| Members , including Associate Members | 2000 assessments | | | Assessments for prior financial periods | | | Total outstanding |
|--|--------------------|------------|---------------------------------------|---|--|---------------------------------------|----------------------|
| | Net Assessments | Collected | Balance outstanding 31 Dec 2000 | Balance outstanding 1 Jan 2000 | Collected or adjusted during 2000 | Balance outstanding 31 Dec 2000 | |
| Members assessed for the effective working budget | | | | | | | |
| Afghanistan | 12 620 | | 12 620 | 218 060 | 270 | 217 790 | 230 410 |
| Albania | 12 260 | 12 260 | | | | | |
| Algeria | 350 560 | 350 560 | | | | | |
| Andorra | 16 475 | 16 475 | | | | | |
| Angola | 41 375 | 41 375 | | | | | |
| Antigua and Barbuda | 8 410 | | 8 410 | 206 624 | 24 190 | 182 434 | 190 844 |
| Argentina | 4 562 180 | | 4 562 180 | 7 876 855 | 1 965 755 | 5 911 100 | 10 473 280 |
| Armenia | 25 230 | | 25 230 | 2 446 240 | 550 | 2 445 690 | 2 470 920 |
| Australia | 6 037 555 | 6 037 555 | | | | | |
| Austria | 3 867 235 | 3 271 075 | 596 160 | 3 675 150 | 3 675 150 | | 596 160 |
| Azerbaijan | 46 250 | | 46 250 | 4 185 930 | 1 000 | 4 184 930 | 4 231 180 |
| Bahamas | 61 920 | 61 920 | | | | | |
| Bahrain | 70 340 | 70 340 | | | | | |
| Bangladesh | 41 405 | 41 405 | | | | | |
| Barbados | 33 325 | 33 325 | | 31 210 | 31 210 | | |
| Belarus | 235 470 | | 235 470 | 2 000 064 | 840 829 | 1 159 235 | 1 394 705 |
| Belgium | 4 560 690 | 3 376 031 | 1 184 659 | 305 713 | 305 713 | | 1 184 659 |
| Belize | 3 885 | 3 885 | | | | | |
| Benin | 7 935 | 7 935 | | | | | |
| Bhutan | 3 525 | 3 525 | | | | | |
| Bolivia | 29 440 | 1 335 | 28 105 | 28 745 | 28 745 | | 28 105 |
| Bosnia and Herzegovina | 21 020 | 21 020 | | 442 495 | 228 420 | 214 075 | 214 075 |
| Botswana | 41 475 | 41 475 | | | | | |
| Brazil | 6 084 300 | 165 411 | 5 918 889 | 7 302 460 | 7 302 460 | | 5 918 889 |
| Brunei Darussalam | 82 990 | 82 990 | | | | | |
| Bulgaria | 46 250 | 46 250 | | | | | |
| Burkina Faso | 8 380 | 5 544 | 2 836 | | | | 2 836 |
| Burundi | 4 200 | | 4 200 | 32 370 | 18 665 | 13 705 | 17 905 |
| Cambodia | 4 200 | 4 200 | | | | | |
| Cameroon | 54 515 | 54 515 | | 20 359 | 20 359 | | |
| Canada | 11 074 770 | 11 074 770 | | | | | |
| Cape Verde | 8 410 | 190 | 8 220 | | | | 8 220 |
| Central African Republic | 4 200 | | 4 200 | 153 607 | 14 167 | 139 440 | 143 640 |
| Chad | 4 200 | | 4 200 | 289 590 | 54 404 | 235 186 | 239 386 |
| Chile | 560 050 | 242 250 | 317 800 | | | | 317 800 |
| China | 4 074 800 | 4 074 800 | | | | | |
| Colombia | 444 010 | 444 010 | | | | | |

Schedule 3 (continued)

| Members , including Associate Members | 2000 assessments | | | Assessments for prior financial periods | | | Total outstanding |
|--|--------------------|------------|---------------------------------------|---|--|---------------------------------------|----------------------|
| | Net Assessments | Collected | Balance outstanding 31 Dec 2000 | Balance outstanding 1 Jan 2000 | Collected or adjusted during 2000 | Balance outstanding 31 Dec 2000 | |
| Comoros | 4 200 | | 4 200 | 453 483 | 90 | 453 393 | 457 593 |
| Congo | (185 225) | (185 225) | | 212 388 | 185 495 | 26 893 | 26 893 |
| Cook Islands | 3 645 | 3 645 | | | | | |
| Costa Rica | 66 595 | 32 078 | 34 517 | | | | 34 517 |
| Côte d'Ivoire | 37 265 | 37 213 | 52 | | | | 52 |
| Croatia | 119 525 | 119 525 | | | | | |
| Cuba | 98 495 | 98 495 | | 653 734 | 197 948 | 455 786 | 455 786 |
| Cyprus | 136 995 | 136 995 | | | | | |
| Czech Republic | 431 260 | 431 260 | | | | | |
| Democratic People's Republic of Korea | 59 710 | 59 710 | | | | | |
| Democratic Republic of the Congo | 29 430 | | 29 430 | 50 662 | 640 | 50 022 | 79 452 |
| Denmark | 2 816 095 | 2 816 095 | | | | | |
| Djibouti | 4 200 | | 4 200 | 87 470 | 45 680 | 41 790 | 45 990 |
| Dominica | 4 125 | 4 125 | | | | | |
| Dominican Republic | 63 070 | | 63 070 | 833 218 | 1 370 | 831 848 | 894 918 |
| Ecuador | 84 100 | | 84 100 | 167 420 | 85 530 | 81 890 | 165 990 |
| Egypt | 264 320 | 264 320 | | | | | |
| El Salvador | 49 860 | 49 860 | | | | | |
| Equatorial Guinea | 4 200 | | 4 200 | 348 586 | 302 597 | 45 989 | 50 189 |
| Eritrea | 3 580 | 3 580 | | | | | |
| Estonia | 49 875 | 49 875 | | | | | |
| Ethiopia | 24 625 | 24 625 | | | | | |
| Fiji | 16 220 | 16 220 | | | | | |
| Finland | 2 204 960 | 2 204 960 | | | | | |
| France | 27 676 580 | 27 676 580 | | | | | |
| Gabon | 63 055 | | 63 055 | 59 925 | 36 050 | 23 875 | 86 930 |
| Gambia | 4 200 | | 4 200 | 88 240 | 36 950 | 51 290 | 55 490 |
| Georgia | 29 440 | | 29 440 | 4 328 340 | 640 | 4 327 700 | 4 357 140 |
| Germany | 40 447 445 | 40 447 445 | | | | | |
| Ghana | 28 885 | 28 885 | | 27 545 | 27 545 | | |
| Greece | 1 429 025 | 1 429 025 | | | | | |
| Grenada | 4 200 | | 4 200 | 87 460 | 62 328 | 25 132 | 29 332 |
| Guatemala | 75 095 | 75 095 | | | | | |
| Guinea | 12 620 | | 12 620 | 131 276 | 100 270 | 31 006 | 43 626 |
| Guinea-Bissau | 4 200 | | 4 200 | 197 279 | 90 | 197 189 | 201 389 |
| Guyana | 3 885 | 3 642 | 243 | | | | 243 |
| Haiti | 8 400 | 8 400 | | | | | |
| Honduras | 12 335 | 12 335 | | 34 | 34 | | |
| Hungary | 487 030 | 487 030 | | | | | |
| Iceland | 128 475 | 128 475 | | | | | |
| India | 1 224 210 | 1 224 210 | | | | | |
| Indonesia | 769 345 | 291 910 | 477 435 | 162 495 | 162 495 | | 477 435 |
| Iran (Islamic Republic of) | 664 350 | | 664 350 | 1 637 648 | 1 328 263 | 309 385 | 973 735 |
| Iraq | 130 350 | | 130 350 | 5 164 247 | 2 840 | 5 161 407 | 5 291 757 |
| Ireland | 912 485 | 912 485 | | | | | |

Schedule 3 (continued)

| Members , including Associate Members | 2000 assessments | | | Assessments for prior financial periods | | | Total outstanding |
|--|--------------------|------------|---------------------------------------|---|--|---------------------------------------|----------------------|
| | Net Assessments | Collected | Balance outstanding 31 Dec 2000 | Balance outstanding 1 Jan 2000 | Collected or adjusted during 2000 | Balance outstanding 31 Dec 2000 | |
| Israel | 1 430 780 | 1 430 780 | | | | | |
| Italy | 22 318 385 | 17 525 476 | 4 792 909 | 1 513 661 | 1 513 661 | | 4 792 909 |
| Jamaica | 24 715 | 24 715 | | | | | |
| Japan | 84 700 525 | 84 700 525 | | | | | |
| Jordan | 24 995 | 24 995 | | | | | |
| Kazakhstan | 197 630 | | 197 630 | 4 804 199 | 4 300 | 4 799 899 | 4 997 529 |
| Kenya | 29 365 | 29 365 | | 74 105 | 74 105 | | |
| Kiribati | 3 525 | 3 525 | | | | | |
| Kuwait | 517 135 | 517 135 | | | | | |
| Kyrgyzstan | 25 230 | | 25 230 | 1 170 727 | 550 | 1 170 177 | 1 195 407 |
| Lao People's Democratic Republic | 5 080 | 5 080 | | | | | |
| Latvia | 71 480 | 71 480 | | 1 748 600 | 426 764 | 1 321 836 | 1 321 836 |
| Lebanon | 67 185 | 67 185 | | 62 670 | 62 670 | | |
| Lesotho | 8 410 | 8 410 | | | | | |
| Liberia | 8 410 | | 8 410 | 365 052 | 50 190 | 314 862 | 323 272 |
| Libyan Arab Jamahiriya | 512 980 | | 512 980 | 821 862 | 521 123 | 300 739 | 813 719 |
| Lithuania | 63 070 | 63 070 | | 423 350 | 423 350 | | |
| Luxembourg | 277 185 | 277 185 | | | | | |
| Madagascar | 12 350 | 12 350 | | | | | |
| Malawi | 7 865 | 7 865 | | | | | |
| Malaysia | 748 475 | 748 475 | | | | | |
| Maldives | 3 620 | 3 620 | | | | | |
| Mali | 8 110 | 5 446 | 2 664 | 8 047 | 8 047 | | 2 664 |
| Malta | 58 210 | 58 210 | | | | | |
| Marshall Islands | 3 975 | 3 975 | | | | | |
| Mauritania | 4 200 | | 4 200 | 42 100 | 90 | 42 010 | 46 210 |
| Mauritius | 37 165 | 37 165 | | | | | |
| Mexico | 4 103 895 | 4 103 895 | | | | | |
| Micronesia (Federated States of) | 3 615 | 3 615 | | | | | |
| Monaco | 16 210 | 16 210 | | | | | |
| Mongolia | 8 165 | 8 165 | | | | | |
| Morocco | 166 560 | 166 560 | | | | | |
| Mozambique | 3 580 | 3 580 | | | | | |
| Myanmar | 32 970 | 32 970 | | | | | |
| Namibia | 28 860 | 28 860 | | | | | |
| Nauru | 4 200 | | 4 200 | 78 510 | 90 | 78 420 | 82 620 |
| Nepal | 16 500 | 16 500 | | 15 105 | 15 105 | | |
| Netherlands | 6 650 060 | 6 650 060 | | | | | |
| New Zealand | 896 815 | 896 815 | | | | | |
| Nicaragua | 4 200 | | 4 200 | 44 441 | 22 657 | 21 784 | 25 984 |
| Niger | 8 410 | | 8 410 | 209 623 | 190 | 209 433 | 217 843 |
| Nigeria | 130 350 | | 130 350 | 1 080 435 | 211 140 | 869 295 | 999 645 |
| Niue | 4 190 | 4 190 | | 10 070 | 10 070 | | |
| Norway | 2 486 330 | 2 486 330 | | | | | |
| Oman | 207 715 | 207 715 | | | | | |
| Pakistan | 243 620 | 240 798 | 2 822 | | | | 2 822 |

Schedule 3 (continued)

| Members , including Associate Members | 2000 assessments | | | Assessments for prior financial periods | | | Total outstanding |
|--|--------------------|------------|---------------------------------------|---|--|---------------------------------------|----------------------|
| | Net Assessments | Collected | Balance outstanding 31 Dec 2000 | Balance outstanding 1 Jan 2000 | Collected or adjusted during 2000 | Balance outstanding 31 Dec 2000 | |
| Palau | 3 625 | 3 625 | | | | | |
| Panama | 54 615 | 21 655 | 32 960 | 23 911 | 23 911 | | 32 960 |
| Papua New Guinea | 29 315 | 29 315 | | 10 835 | 10 835 | | |
| Paraguay | 58 615 | | 58 615 | 20 359 | 1 280 | 19 079 | 77 694 |
| Peru | 407 860 | | 407 860 | 583 724 | 8 860 | 574 864 | 982 724 |
| Philippines | 336 270 | | 336 270 | 216 216 | 70 058 | 146 158 | 482 428 |
| Poland | 810 210 | 810 210 | | | | | |
| Portugal | 1 767 120 | 1 767 120 | | | | | |
| Puerto Rico | 4 200 | | 4 200 | 127 810 | 90 | 127 720 | 131 920 |
| Qatar | 134 300 | 134 300 | | | | | |
| Republic of Korea | 4 118 350 | 4 118 350 | | | | | |
| Republic of Moldova | 42 050 | | 42 050 | 2 867 409 | 5 920 | 2 861 489 | 2 903 539 |
| Romania | 230 925 | 230 925 | | | | | |
| Russian Federation | 4 457 060 | 4 457 060 | | 18 036 927 | 18 036 927 | | |
| Rwanda | 3 775 | 3 775 | | | | | |
| Saint Kitts and Nevis | 3 595 | 3 595 | | | | | |
| Saint Lucia | 3 865 | 250 | 3 615 | | | | 3 615 |
| Saint Vincent and the Grenadines | 4 200 | 4 200 | | 3 980 | 3 980 | | |
| Samoa | 3 525 | 3 525 | | | | | |
| San Marino | 7 815 | 7 815 | | | | | |
| Sao Tome and Principe | 3 905 | 3 905 | | | | | |
| Saudi Arabia | 2 313 630 | 2 313 630 | | | | | |
| Senegal | 24 915 | | 24 915 | 26 400 | 22 316 | 4 084 | 28 999 |
| Seychelles | 7 825 | 190 | 7 635 | | | | 7 635 |
| Sierra Leone | 3 950 | 701 | 3 249 | 44 850 | 44 850 | | 3 249 |
| Singapore | 734 150 | 734 150 | | | | | |
| Slovakia | 137 785 | 137 785 | | | | | |
| Slovenia | 252 290 | 5 480 | 246 810 | | | | 246 810 |
| Solomon Islands | 4 200 | | 4 200 | 4 190 | 90 | 4 100 | 8 300 |
| Somalia | 4 200 | | 4 200 | 374 913 | 90 | 374 823 | 379 023 |
| South Africa | 1 492 665 | 1 492 665 | | | | | |
| Spain | 10 577 515 | 10 577 515 | | | | | |
| Sri Lanka | 49 840 | 49 840 | | | | | |
| Sudan | 29 125 | | 29 125 | 8 667 | 640 | 8 027 | 37 152 |
| Suriname | 16 700 | | 16 700 | 57 950 | 360 | 57 590 | 74 290 |
| Swaziland | 8 350 | 8 350 | | | | | |
| Sweden | 4 383 660 | 4 383 660 | | | | | |
| Switzerland | 4 951 825 | 4 951 825 | | | | | |
| Syrian Arab Republic | 262 945 | 262 945 | | | | | |
| Tajikistan | 16 820 | | 16 820 | 777 021 | 17 660 | 759 361 | 776 181 |
| Thailand | 695 020 | 695 020 | | | | | |
| The Former Yugoslav Republic of Macedonia | 16 250 | 16 250 | | 26 804 | 26 804 | | |
| Togo | 4 035 | | 4 035 | 7 098 | 90 | 7 008 | 11 043 |
| Tokelau | 4 105 | | 4 105 | 31 580 | 90 | 31 490 | 35 595 |
| Tonga | 3 525 | 3 525 | | | | | |

Schedule 3 (continued)

| Members , including Associate Members | 2000 assessments | | | Assessments for prior financial periods | | | Total outstanding |
|--|--------------------|--------------------|---------------------------------------|---|--|---------------------------------------|----------------------|
| | Net Assessments | Collected | Balance outstanding 31 Dec 2000 | Balance outstanding 1 Jan 2000 | Collected or adjusted during 2000 | Balance outstanding 31 Dec 2000 | |
| Trinidad and Tobago | 67 095 | 67 095 | | 5 655 | 5 655 | | |
| Tunisia | 111 755 | 111 755 | | | | | |
| Turkey | 1 809 480 | 1 744 075 | 65 405 | | | | 65 405 |
| Turkmenistan | 25 230 | | 25 230 | 1 149 500 | 550 | 1 148 950 | 1 174 180 |
| Tuvalu | 3 640 | 3 640 | | | | | |
| Uganda | 16 255 | 16 255 | | | | | |
| Ukraine | 786 290 | | 786 290 | 34 198 950 | | 34 198 950 | 34 985 240 |
| United Arab Emirates | 726 485 | 726 485 | | | | | |
| United Kingdom of Great Britain and Northern Ireland | 20 751 255 | 20 751 255 | | | | | |
| United Republic of Tanzania | 11 570 | 11 570 | | | | | |
| United States of America | 108 108 855 | 74 693 016 | 33 415 839 | 35 700 369 | 35 700 369 | | 33 415 839 |
| Uruguay | 197 610 | | 197 610 | 173 862 | 156 502 | 17 360 | 214 970 |
| Uzbekistan | 100 945 | 59 340 | 41 605 | 144 830 | 144 830 | | 41 605 |
| Vanuatu | 4 200 | 90 | 4 110 | | | | 4 110 |
| Venezuela | 660 145 | 601 682 | 58 463 | 2 436 338 | 2 436 338 | | 58 463 |
| Viet Nam | 28 860 | 28 860 | | | | | |
| Yemen | 23 550 | 19 982 | 3 568 | 91 562 | 91 562 | | 3 568 |
| Yugoslavia | 109 320 | | 109 320 | 5 443 872 | 2 380 | 5 441 492 | 5 550 812 |
| Zambia | 8 085 | 8 085 | | | | | |
| Zimbabwe | 35 185 | 35 185 | | 35 625 | 35 625 | | |
| Total - Members assessed for the effective working budget | 421 305 220 | 365 083 120 | 56 222 100 | 159 010 686 | 77 281 506 | 81 729 180 | 137 951 280 |
| New and formerly inactive Members | | | | | | | |
| Belarus ^{al} | | | | 908 361 | 90 837 | 817 524 | 817 524 |
| Ukraine ^{al} | | | | 4 899 740 | 17 090 | 4 882 650 | 4 882 650 |
| Total - new and formerly inactive members | | | | 5 808 101 | 107 927 | 5 700 174 | 5 700 174 |
| Total - all members | 421 305 220 | 365 083 120 | 56 222 100 | 164 818 787 | 77 389 433 | 87 429 354 | 143 651 454 |

^{al} In addition to the unbudgeted amounts due from Belarus and Ukraine shown under the heading "New and formerly inactive Members", these Members also owe budgeted contributions, as indicated on the previous pages.

Schedule 4

**Working Capital Fund and Internal Borrowing
as at 31 December 2000**

(expressed in US dollars)

The Working Capital Fund was established by Member States, by appropriating funds from Regular Budget, to finance regular budget implementation pending the receipt of assessed contributions from Members.

Additionally, in accordance with Financial Regulations 5.1 and 6.3, should the Working Capital Fund be depleted, the Director-General is authorized to resort to internal borrowing. Internal borrowing is a mechanism by which funds that are made freely available (i.e., not subject to legal constraint) may be used to finance regular budget implementation pending the receipt of assessed contributions.

Amounts borrowed are repaid from Members' assessed contributions as they become available, first priority being accorded to reimbursement of internal borrowing.

| | 1998-1999 | | 2000 | |
|--|-----------------------------|----------------------------------|-----------------------------|--|
| | Working Capital Fund | Internal Borrowing | Working Capital Fund | Internal Borrowing |
| Working Capital Fund established level (WHA48.21) | <u>31 000 000</u> | <u> </u> | <u>31 000 000</u> | <u> </u> |
| Balance at 1 January 1998 and at 1 January 2000 | <u> </u> | <u>(92 946 123)</u> | <u> </u> | <u>(63 110 688)</u> |
| Repayments | | | | |
| Transfer from casual income: (Resolution WHA53.5) | | | | |
| 1990-1991 | | | 2 161 644 | |
| 1994-1995 | | | 8 137 079 | |
| Arrears of contributions collected and applied as reimbursement of regular budget income deficit: | | | | |
| 1990-1991 | 22 819 | | 90 353 | |
| 1994-1995 | 726 623 | | 1 096 124 | |
| 1996-1997 | 4 632 071 | | | |
| 1998-1999 | | 92 946 123 | 5 381 513 | 63 110 688 |
| 2000 | | | | |
| Total - Repayments | <u>5 381 513</u> | <u>92 946 123</u> | <u>16 866 713</u> | <u>63 110 688</u> |
| Withdrawals | | | | |
| Financing of regular budget pending receipt of assessed contributions | 5 381 513 | 63 110 688 | | |
| Total - Withdrawals | <u>5 381 513</u> | <u>63 110 688</u> | | |
| Balance at 31 December 1999 and at 31 December 2000 | <u> </u> | <u>^{al}(63 110 688)</u> | <u>16 866 713</u> | <u>^{al} </u> |

^{al} As at 31 December, the Working Capital Fund was fully/partially drawn down and the following amounts remained outstanding:

| | | |
|-----------|-------------------|-------------------|
| 1990-1991 | 2 251 997 | |
| 1994-1995 | 23 366 490 | 14 133 287 |
| 1996-1997 | | |
| 1998-1999 | 5 381 513 | |
| 2000 | | |
| | <u>31 000 000</u> | <u>14 133 287</u> |

Schedule 5

Casual Income Account as at 31 December 2000

(expressed in US dollars)

In accordance with Financial Regulation 7.1 the Casual Income Account is credited with income arising from a number of sources including the following:

- (i) any unobligated regular budget funded appropriation balances remaining at the end of the financial period;
- (ii) at the end of the financial period, any unliquidated obligations remaining from the prior financial period, including net savings arising on the settlement of unliquidated obligations of that prior financial period;
- (iii) any interest earnings or investment income on surplus liquidity in the regular budget;
- (iv) any refunds or rebates of expenditure received after the end of the financial period to which the original expenditure related;
- (v) any proceeds of insurance claims that are not required to replace the insured item, or otherwise compensate for the loss;
- (vi) the net proceeds generated on the sale of a capital asset after allowing for all costs of acquisition, or improvement, of any asset concerned;
- (vii) net income from the operation of the underground garage/parking at HQ;
- (viii) any net gains or losses that may have arisen under operation of the exchange rate facility, or application of the official United Nations rates of exchange, or in revaluation for accounting purposes of the Organization's assets and liabilities;
- (ix) any payments of arrears of contribution due from Member States that are not required to repay borrowings from the working capital fund or internal borrowing in accordance with regulation 6.3;
- (x) proceeds of the sale of equipment and material net of direct replacement costs;
- (xi) net revenues from the operations of the revolving sales fund;
- (xii) other sundry income.

The use of funds available in the Casual Income Account is determined by the Health Assembly, including the following:

- (i) Resolution WHA41.12 provides for the financing of the financial incentive scheme which is apportioned among Members. The amount available for appropriation is restricted to the interest-earned component of Casual Income.
- (ii) The Real Estate Fund is funded from the Casual Income Account (WHA23.14).
- (iii) Any remaining balance is appropriated by the Health Assembly and may include a credit against assessments.

A summary of the Casual Income Account for 2000 is shown on the next page, followed by a detailed comparative statement for the years 1997-2000.

Schedule 5 (continued)

**Casual Income Account
Summary**

(expressed in US dollars)

| | | |
|---|------------------|--------------------------|
| Balance at 1 January 2000 | | 24 825 513 |
| <i>Of which appropriated under resolutions during 2000</i> | | |
| To help finance the 2002-2003 budget (resolution WHA53.5) | 12 385 069 | |
| To replenish the Working Capital Fund by the amount of arrears of contributions credited to casual income (resolution WHA53.5) | 10 298 723 | |
| Transfer to Real Estate Fund (resolution WHA53.4) | <u>2 141 721</u> | <u>24 825 513</u> |
| Balance | | - |
| Income 2000 (see next page) | | 23 286 850 |
| Balance available at 31 December 2000 (Statement I.1) | | <u><u>23 286 850</u></u> |

Schedule 5 (continued)

Comparative Statement of Casual Income Received and Utilized in 1997, 1998, 1999 and 2000

(expressed in US dollars)

| | 1997 | 1998 | 1999 | 2000 |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| Balance as at 1 January | 29 467 019 | 30 148 404 | 23 320 914 | 24 825 513 |
| Income received | | | | |
| Exchange rate facility: | | | | |
| 1996-1997 regular budget (resolution WHA48.32) | 17 534 427 | | | |
| 1998-1999 regular budget (resolution WHA50.25) | | 2 504 838 | 3 008 762 | |
| 2000-2001 regular budget (resolution WHA52.20) | | | | 5 484 454 |
| Collection of arrears of contributions | 1 326 137 ^{al} | 1 257 878 ^{al} | 9 040 845 ^{al} | 7 602 828 ^{al} |
| Assessments on new Members | 38 106 | | | |
| Assessments on formerly inactive Members | | | 48 280 | 107 927 |
| Interest earned | 3 891 640 | 1 663 927 | 6 012 373 | 6 883 150 |
| Refunds and rebates | 540 761 | 233 064 | 197 842 | 456 033 |
| Exchange differential | 644 648 | 213 595 | (1 136 750) | (2 264 262) |
| Sale of equipment and material | 120 040 | 92 157 | 97 358 | 80 787 |
| Savings on unliquidated obligations | 5 054 881 | 12 955 406 | 4 776 602 | 4 695 805 |
| Revenue from Swiss postal authorities and sundry | 11 996 | 450 | 17 583 | |
| Revolving Sales Fund - Income from sale of WHO publications (net after deduction of costs of production, sales promotion and distribution) | 449 852 | 825 632 | 51 636 | 58 657 |
| Sale of capital assets | 214 035 | | | |
| Underground parking operations: | | | | |
| Rentals collected | 321 862 | 317 870 | 307 135 | 269 575 |
| Less: Garage security costs | | | | (88 104) |
| Total - Income received | 30 148 385 | 20 064 817 | 22 421 666 | 23 286 850 |
| Utilization of casual income available | | | | |
| Financing of regular budget/return to Member States (resolution WHA53.5) | 12 617 000 | 16 256 760 | 8 320 914 | 12 385 069 |
| Appropriated for priority country programmes (resolution WHA48.32) | | 10 000 000 | | |
| Appropriated for the financing of the WHO worldwide management information system (resolution WHA50.24) | 6 145 000 | | | |
| Appropriated for high-priority programmes for 2000-2001 (resolution WHA52.20) | | | 15 000 000 | |
| Exchange rate facility: | | | | |
| Transfer to/(from) the 1998-1999 regular budget (resolution WHA50.25) | | 635 547 | (354 847) | |
| Transfer to the Working Capital Fund (resolution WHA53.5) | | | | 10 298 723 |
| Transfer to/(from) Real Estate Fund (resolution WHA53.4) | 10 705 000 | | (2 049 000) | 2 141 721 |
| Total utilized for the year | 29 467 000 | 26 892 307 | 20 917 067 | 24 825 513 |
| Balance as at 31 December | 30 148 404 | 23 320 914 | 24 825 513 | 23 286 850 |
| ^{al} 1990-1991 and prior years | 341 886 | 258 545 | 10 400 | 32 685 |
| 1992-1993 | 984 251 | 999 333 | 339 907 | 190 732 |
| 1996-1997 | - | - | 8 690 538 | 3 118 170 |
| 1998-1999 | - | - | - | 4 261 241 |
| | <u>1 326 137</u> | <u>1 257 878</u> | <u>9 040 845</u> | <u>7 602 828</u> |

Schedule 6

**Special Account for Servicing Costs
as at 31 December 2000**

(expressed in US dollars)

In accordance with Financial Regulation 6.5 and as subsequently noted in resolution EB37.R26, this account was established in order to facilitate the budgeting and accounting of funds made available to the Organization to cover in part the costs of servicing activities financed from sources other than the regular budget, UNDP and UNFPA (i.e., from all other extrabudgetary resources).

The account is credited with income from the following sources:

- (i) Under resolution WHA25.3, amounts received from UNDP in reimbursement for support costs are credited to the account and are used towards financing the regular budget;^{a/}
- (ii) Similarly, credits received from the United Nations Population Fund and other organizations and bodies of the United Nations system to cover support costs are passed to the account;
- (iii) Funds received for support costs from other extrabudgetary sources, including funds-in-trust arrangements with governments and other entities, and the Voluntary Fund for Health Promotion;
- (iv) Rental income in respect of office accommodation at headquarters utilized by staff financed from extrabudgetary funds is accounted for within the Special Account for Servicing Costs. Against this income are charged the maintenance costs of the office accommodation concerned;
- (v) In accordance with resolution WHA22.8, the costs of promotion of the sales of WHO publications and of staff exclusively engaged in sales are financed by the Revolving Sales Fund through the Special Account for Servicing Costs;
- (vi) Also credited are interest earnings on the balances of funds in the Special Account.

^{a/} *Income received in this account is reduced by the support costs credited by the Organization to subcontracting agencies, to trust funds and to sub-accounts in the Voluntary Fund for Health Promotion, for contributions to jointly financed activities executed under these sources of funds.*

Schedule 6 (continued)

| | <u>1998-1999</u> | <u>2000</u> |
|---|---------------------------|-------------------|
| Balance at 1 January 1998 and at 1 January 2000 | 89 446 873 | 104 757 266 |
| Expenditure | | |
| Africa | 8 294 221 | 5 536 660 |
| The Americas | 3 180 470 | 1 137 570 |
| South-East Asia | 3 027 116 | 2 791 155 |
| Europe | 1 926 490 | 5 077 928 |
| Eastern Mediterranean | 779 753 | 1 551 878 |
| Western Pacific | 2 892 215 | 1 911 870 |
| Global and interregional activities | 35 152 825 | 35 705 850 |
| Cost and promotion of sales of WHO publications | 4 450 561 | 4 343 069 |
| <i>Total expenditure</i> | <u>59 703 651</u> | <u>58 055 980</u> |
| | 29 743 222 | 46 701 286 |
| Transfer to regular budget income in accordance with: | | |
| Resolution WHA52.20 for 2000-2001 | (1 700 000) ^{ai} | |
| Income | | |
| Received from United Nations Development Programme | 1 748 192 | 237 435 |
| Received from United Nations Population Fund | 714 463 | 166 202 |
| Support costs of subcontracting agencies | (96 177) | (6 368) |
| Support costs of trust and voluntary funds | (188 637) | (47 728) |
| Received for programme support costs from: | | |
| Trust funds and other arrangements | 11 743 029 | 4 393 412 |
| Voluntary Fund for Health Promotion | 46 327 601 | 35 571 980 |
| Received for rental of office accommodation at headquarters from: | | |
| Trust funds and other arrangements | 1 546 871 | 1 801 877 |
| Voluntary Fund for Health Promotion | 840 343 | - |
| Transfer from Revolving Sales Fund | 5 926 379 | 2 000 000 |
| Interest | 8 151 980 | 5 399 190 |
| <i>Total income</i> | <u>76 714 044</u> | <u>49 516 000</u> |
| Balance as at 31 December 1999 and 31 December 2000 | <u>104 757 266</u> | <u>96 217 286</u> |
| of which: | | |
| <i>Allocated for technical and non-technical support activities in 2000-2001 and in 2002-2003</i> | <u>104 757 266</u> | <u>96 217 286</u> |

^{ai} Transfer of \$ 1 700 000 for the 2000-2001 regular budget through the Holding Account.

Schedule 7

**Real Estate Fund
as at 31 December 2000**

(expressed in US dollars)

This fund was established by the Twenty-third World Health Assembly in resolution WHA23.14.

Under resolution WHA23.14 the costs of the real estate activities are funded by appropriations from casual income by the Health Assembly. The Real Estate Fund is also credited with receipts of rentals relating to real estate operations (other than rental for office accommodation, garage rentals and income from the operation of concessions at headquarters), and interest earned on balances in the Fund.

The Fund is used to meet the costs of the construction of buildings or extensions to existing buildings; the acquisition of land which may be required; major repairs and alterations to the Organization's existing office buildings; and maintenance and repairs and alterations to houses leased to staff by the Organization.

| | | |
|--|----------------|-------------------------|
| Balance at 1 January 2000 | | 1 731 678 |
| Income | | |
| Transfer from casual income - resolution WHA53.4 | 2 141 721 | |
| Rents collected | 23 648 | |
| Interest | <u>336 800</u> | <u>2 502 169</u> |
| | | 4 233 847 |
| Expenditure | | |
| <i>Headquarters:</i> | | |
| Local Area Network (LAN) - resolution WHA48.22 | (73) | |
| Replacement of the telephone exchange - resolution WHA53.4 | 1 749 479 | |
| <i>Regional Office for South-East Asia:</i> | | |
| Replacement of the telephone exchange - resolution WHA53.4 | 329 637 | |
| <i>Regional Office for Europe:</i> | | |
| Replacement of the local area network cabling infrastructure - resolution WHA23.14, paragraph 3(ii) | (827) | |
| <i>Regional Office for the Eastern Mediterranean:</i> | | |
| Replacement of the telephone exchange - resolution WHA53.4 | 425 000 | |
| <i>Regional Office for the Western Pacific:</i> | | |
| Replacement of the telephone exchange - resolution WHA53.4 | <u>281 850</u> | <u>2 785 066</u> |
| Balance at 31 December 2000 | | <u><u>1 448 781</u></u> |
| of which: | | |
| Earmarked for construction, maintenance and repair costs authorized but not yet obligated | | <u>981 218</u> |
| Balance available for future authorizations | | <u><u>467 563</u></u> |

Schedule 8

**Special Account for the WHO Renewal Fund
as at 31 December 2000**

(expressed in US dollars)

The Special Account for the WHO Renewal Fund was established by the Director-General in accordance with Financial Regulation 6.5 to finance for a period of three years from September 1998 the specific initiatives for change developed in WHO which are aimed toward a more unified, effective and responsive Organization.

| | | |
|---|----------|-------------|
| Balance at 1 January 2000 | | 1 909 448 |
| Income | | |
| Contributions (extrabudgetary): | | |
| Canada | 165 316 | |
| Cyprus | 20 000 | |
| Netherlands | 301 448 | |
| New Zealand | 65 000 | |
| Tunisia | 9 405 | |
| | <hr/> | |
| Total contributions | 561 169 | |
| Interest | 126 060 | |
| | <hr/> | 687 229 |
| | | <hr/> |
| | | 2 596 677 |
| Expenditure | | |
| Efficiency studies | 2 259 | |
| Global communications network | 462 114 | |
| Global programme on evidence for health policy | (2 589) | |
| Global staff management council | 56 314 | |
| Meeting of WHO Country Representatives | (692) | |
| Partnerships for health sector development | 480 557 | |
| Human Resource Reform | 154 212 | |
| Retreats of Executive Board and Cabinet | (19 251) | |
| Staff training | 443 867 | |
| Working group on policies and strategies to support WHO in health research | (183) | |
| | <hr/> | 1 576 608 |
| Balance at 31 December 2000 | | <hr/> <hr/> |
| | | 1 020 069 |

Financial Implementation of WHO's Programme Budget 2000-2001

for the year 2000

This part of the Unaudited Interim Financial Report shows the financial implementation of the International Health Programme as at 31 December 2000 compared with the approved Programme Budget for 2000-2001. Information is provided by Appropriation Section at Headquarters and Regional Levels and by country/territory. Further to the approval of the Budget by the Fifty-second World Health Assembly, the 105th session of the Executive Board concurred with the transfer of US\$ 38 369 000 from Appropriation Section 3 (Health Systems and Community Health, now renamed Family and Community Health) to Appropriation Section 7 (Evidence and Information for Policy).

Table 1

**Budget and Expenditure Summary
by Organizational Level
as at 31 December 2000**

(expressed in US dollars thousand)

| | | REGULAR BUDGET | | | | | |
|------------------|---------|---------------------------------|-----------------------|---------------------------|----------------------------------|---|------|
| | | Approved Budget 2000-2001 | Transfers Effected | Exchange Rate Facility | Effective Budget 2000-2001 | Expenditure for 2000 Implementation Rate as % of Effective Budget | |
| Reference | | (a) | | | | (d) | |
| Headquarters (b) | Table 2 | 279 055 | (2 020) | (3 782) | 273 253 | 193 558 | 70.8 |
| Regional (b) | Table 3 | 231 816 | 6 136 | (1 702) | 236 250 | 171 330 | 72.5 |
| Countries | Table 3 | 331 783 | (4 116) | | 327 667 | 187 693 | 57.3 |
| Total | | 842 654 ^(c) | - | (5 484) ^(c) | 837 170 ^(c) | 552 581 ^(c) | 66.0 |

^(a) Programme Budget 2000-2001

^(b) Some of this funding is spent at country level

^(c) Statement IV

^(d) In accordance with established practice under the biennial programme budgeting and accounting procedures, regular budget obligations have been raised, where applicable, for the full biennium.

Obligations incurred at 31 December 2000 but not yet paid at that date in respect of salaries and allowances, fellowships, travel costs, procurement of supplies and equipment, printing, etc., including unliquidated obligations relating to staff salaries and allowances for the year 2001 amounted to some \$ 159.1 million.

Table 1 (continued)

| OTHER SOURCES | | | TOTAL | | | |
|---------------------|--|-------|---------------------|---|------|------------------|
| Budget 2000-2001 | Expenditure for 2000 Implementation Rate as % of Budget | | Budget 2000-2001 | Expenditure for 2000 Implementation Rate as % of Total Budget | | |
| (a) | | | | | | |
| 663 200 | 314 506 | 47.4 | 936 453 | 508 064 | 54.3 | Headquarters (b) |
| 190 534 | 246 848 | 129.6 | 426 784 | 418 178 | 98.0 | Regional (b) |
| 104 466 | 161 312 | 154.4 | 432 133 | 349 005 | 80.8 | Countries |
| 958 200 | 722 666 | 75.4 | 1 795 370 | 1 275 247 | 71.0 | Total |

Reconciliation to total expenditure:

Add:

| | |
|---|------------------|
| Programme support costs, UNDP and UNFPA | 383 |
| | <u>1 275 630</u> |

Less:

| | |
|----------------------------|---------------|
| Eliminations - Statement I | 53 934 |
| | <u>53 934</u> |

| | |
|---|-------------------------|
| Total - International Health Programme - Statement I | <u>1 221 696</u> |
|---|-------------------------|

Table 2

**Budget and Expenditure Summary by Appropriation Section
at Headquarters
as at 31 December 2000**

(expressed in US dollars thousand)

| Headquarters | Regular Budget | | | Other Sources | | | Total | | |
|---|----------------------------------|----------------------------------|-------------|---------------------|----------------------------------|-------------|---------------------|----------------------------------|-------------|
| | Effective Budget 2000-2001 | Expenditure for 2000 % (*) | | Budget 2000-2001 | Expenditure for 2000 % (*) | | Budget 2000-2001 | Expenditure for 2000 % (*) | |
| | | | | | | | | | |
| Communicable diseases | 30 054 | 20 040 | 66.7 | 251 900 | 63 080 | 25.0 | 281 954 | 83 120 | 29.5 |
| Noncommunicable diseases | 10 758 | 6 799 | 63.2 | 4 000 | 9 887 | 247.2 | 14 758 | 16 686 | 113.1 |
| Family and community health | 12 076 | 7 559 | 62.6 | 123 400 | 36 160 | 29.3 | 135 476 | 43 719 | 32.3 |
| Sustainable development and healthy environments | 22 152 | 17 333 | 78.2 | 97 400 | 80 169 | 82.3 | 119 552 | 97 502 | 81.6 |
| Social change and mental health | 11 400 | 7 187 | 63.0 | 26 500 | 23 877 | 90.1 | 37 900 | 31 064 | 82.0 |
| Health technology and pharmaceuticals | 21 304 | 14 899 | 69.9 | 97 800 | 47 206 | 48.3 | 119 104 | 62 105 | 52.1 |
| Evidence and information for policy | 41 446 | 29 575 | 71.4 | 16 000 | 24 438 | 152.7 | 57 446 | 54 013 | 94.0 |
| External relations and governing bodies | 30 348 | 22 734 | 74.9 | 2 400 | 2 347 | 97.8 | 32 748 | 25 081 | 76.6 |
| General management | 79 275 | 57 570 | 72.6 | 36 400 | 25 052 | 68.8 | 115 675 | 82 622 | 71.4 |
| Director-General, Regional Directors and independent functions | 14 440 | 9 862 | 68.3 | 7 400 | 2 290 | 30.9 | 21 840 | 12 152 | 55.6 |
| Total | 273 253 | 193 558 | 70.8 | 663 200 | 314 506 | 47.4 | 936 453 | 508 064 | 54.3 |

(*) Implementation rate as a percentage of budget

Table 3

**Budget and Expenditure Summary
by Region
as at 31 December 2000**

(expressed in US dollars thousand)

| Regions ^(a) | Regular Budget | | | Other Sources | | | Total | | |
|---|----------------|----------------|-------------|----------------|----------------|--------------|----------------|----------------|-------------|
| | Effective | Expenditure | | Budget | Expenditure | Budget | Expenditure | | |
| | Budget | for 2000 | % (*) | 2000-2001 | for 2000 | 2000-2001 | for 2000 | % (*) | |
| | 2000-2001 | | | | | | | | |
| Africa | 177 292 | 124 755 | 70.4 | 143 564 | 239 653 | 166.9 | 320 856 | 364 408 | 113.6 |
| The Americas | 77 725 | 52 222 | 67.2 | 315 | 5 922 | 1880.0 | 78 040 | 58 144 | 74.5 |
| South-East Asia | 96 244 | 59 870 | 62.2 | 7 077 | 43 810 | 619.0 | 103 321 | 103 680 | 100.3 |
| Europe | 50 675 | 32 232 | 63.6 | 32 911 | 48 643 | 147.8 | 83 586 | 80 875 | 96.8 |
| Eastern Mediterranean | 86 586 | 49 326 | 57.0 | 11 242 | 45 176 | 401.9 | 97 828 | 94 502 | 96.6 |
| Western Pacific | 75 395 | 40 618 | 53.9 | 17 726 | 24 956 | 140.8 | 93 121 | 65 574 | 70.4 |
| Country activities not yet allocated ^(b) | | | | 82 165 | | | 82 165 | | |
| Total | 563 917 | 359 023 | 63.7 | 295 000 | 408 160 | 138.4 | 858 917 | 767 183 | 89.3 |

(*) *Implementation rate as a percentage of budget*

^(a) *See Table 5 for further information by Region.*

^(b) *At the time of approval of the Programme Budget 2000-2001 in May 1999 the distribution among the regions of this budgeted figure for Other Sources had not been finalized. Expenditure is recorded against the region where it occurs.*

Table 4

**Budget and Expenditure Summary by Appropriation Section
Regional and Country
as at 31 December 2000**

(expressed in US dollars thousand)

| Regions ^(a) | Regular Budget | | | Other Sources | | | Total | | |
|--|----------------|-------------|------|---------------|-------------|---------|-----------|-------------|-------|
| | Effective | Expenditure | | Budget | Expenditure | | Budget | Expenditure | |
| | Budget | for 2000 | %(*) | 2000-2001 | for 2000 | %(*) | 2000-2001 | for 2000 | %(*) |
| | 2000-2001 | | | | | | | | |
| Communicable diseases | 20 204 | 14 056 | 69.6 | 134 864 | 143 131 | 106.1 | 155 068 | 157 187 | 101.4 |
| Noncommunicable diseases | 6 757 | 3 391 | 50.2 | 250 | 2 503 | 1 001.2 | 7 007 | 5 894 | 84.1 |
| Family and community health | 15 228 | 9 710 | 63.8 | 13 812 | 9 723 | 70.4 | 29 040 | 19 433 | 66.9 |
| Sustainable development and healthy environments | 27 601 | 19 161 | 69.4 | 12 641 | 9 103 | 72.0 | 40 242 | 28 264 | 70.2 |
| Social change and mental health | 12 347 | 7 766 | 62.9 | 1 011 | 2 076 | 205.3 | 13 358 | 9 842 | 73.7 |
| Health technology and pharmaceuticals | 14 203 | 10 194 | 71.8 | 5 429 | 55 461 | 1 021.6 | 19 632 | 65 655 | 334.4 |
| Evidence and information for policy | 50 727 | 37 558 | 74.0 | 460 | 6 399 | 1 391.1 | 51 187 | 43 957 | 85.9 |
| External relations and governing bodies | 17 675 | 10 602 | 60.0 | 7 048 | 6 207 | 88.1 | 24 723 | 16 809 | 68.0 |
| General management | 59 405 | 50 680 | 85.3 | 14 847 | 12 141 | 81.8 | 74 252 | 62 821 | 84.6 |
| Director-General, Regional Directors and independent functions | 12 103 | 8 212 | 67.9 | 172 | 104 | 60.5 | 12 275 | 8 316 | 67.7 |
| Sub total | 236 250 | 171 330 | 72.5 | 190 534 | 246 848 | 129.6 | 426 784 | 418 178 | 98.0 |
| Country Programmes | 327 667 | 187 693 | 57.3 | 104 466 | 161 312 | 154.4 | 432 133 | 349 005 | 80.8 |
| TOTAL | 563 917 | 359 023 | 63.7 | 295 000 | 408 160 | 138.4 | 858 917 | 767 183 | 89.3 |

(*) Implementation rate as a percentage of budget

(a) See Table 5 for further information by Region.

Table 5

Budget and Expenditure by Region and by Appropriation Section as at 31 December 2000

(expressed in US dollars thousand)

| Regions | Regular Budget | | | Other Sources | | | Total | | |
|---|----------------------------------|----------------------------------|-------------|---------------------|----------------------------------|----------------|---------------------|----------------------------------|--------------|
| | Effective Budget 2000-2001 | Expenditure for 2000 % (*) | | Budget 2000-2001 | Expenditure for 2000 % (*) | | Budget 2000-2001 | Expenditure for 2000 % (*) | |
| | | | | | | | | | |
| Africa | | | | | | | | | |
| Communicable diseases | 5 481 | 4 666 | 85.1 | 128 594 | 133 589 | 103.9 | 134 075 | 138 255 | 103.1 |
| Noncommunicable diseases | 1 751 | 1 243 | 71.0 | - | 157 | - | 1 751 | 1 400 | 80.0 |
| Family and community health | 7 166 | 4 804 | 67.0 | 4 464 | 4 210 | 94.3 | 11 630 | 9 014 | 77.5 |
| Sustainable development and healthy environments | 6 425 | 5 030 | 78.3 | 245 | 11 | 4.5 | 6 670 | 5 041 | 75.6 |
| Social change and mental health | 2 291 | 1 833 | 80.0 | - | 86 | - | 2 291 | 1 919 | 83.8 |
| Health technology and pharmaceuticals | 3 356 | 2 572 | 76.6 | 245 | 41 140 | 16 791.8 | 3 601 | 43 712 | 1 213.9 |
| Evidence and information for policy | 12 034 | 9 272 | 77.0 | - | 559 | - | 12 034 | 9 831 | 81.7 |
| External relations and governing bodies | 5 261 | 2 839 | 54.0 | 1 264 | 882 | 69.8 | 6 525 | 3 721 | 57.0 |
| General management | 18 374 | 16 766 | 91.2 | 5 544 | 4 544 | 82.0 | 23 918 | 21 310 | 89.1 |
| Director-General, Regional Directors and independent functions | 1 734 | 1 288 | 74.3 | - | - | - | 1 734 | 1 288 | 74.3 |
| Sub total | 63 873 | 50 313 | 78.8 | 140 356 | 185 178 | 131.9 | 204 229 | 235 491 | 115.3 |
| Country Programmes (see Table 6) | 113 419 | 74 442 | 65.6 | 3 208 | 54 475 | 1 698.1 | 116 627 | 128 917 | 110.5 |
| TOTAL AFRICA | 177 292 | 124 755 | 70.4 | 143 564 | 239 653 | 166.9 | 320 856 | 364 408 | 113.6 |
| The Americas | | | | | | | | | |
| Communicable diseases | 5 778 | 2 796 | 48.4 | - | 1 705 | - | 5 778 | 4 501 | 77.9 |
| Noncommunicable diseases | 1 062 | 114 | 10.7 | - | 205 | - | 1 062 | 319 | 30.0 |
| Family and community health | 1 949 | 1 118 | 57.4 | 315 | 653 | 207.3 | 2 264 | 1 771 | 78.2 |
| Sustainable development and healthy environments | 4 448 | 3 331 | 74.9 | - | 252 | - | 4 448 | 3 583 | 80.6 |
| Social change and mental health | 2 402 | 1 055 | 43.9 | - | (4) | - | 2 402 | 1 051 | 43.8 |
| Health technology and pharmaceuticals | 2 829 | 2 003 | 70.8 | - | 185 | - | 2 829 | 2 188 | 77.3 |
| Evidence and information for policy | 7 771 | 7 509 | 96.6 | - | 461 | - | 7 771 | 7 970 | 102.6 |
| External relations and governing bodies | 2 129 | 1 464 | 68.8 | - | - | - | 2 129 | 1 464 | 68.8 |
| General management | 6 286 | 7 444 | 118.4 | - | 134 | - | 6 286 | 7 578 | 120.6 |
| Director-General, Regional Directors and independent functions | 522 | 506 | 96.9 | - | - | - | 522 | 506 | 96.9 |
| Sub total | 35 176 | 27 340 | 77.7 | 315 | 3 591 | 1 140.0 | 35 491 | 30 931 | 87.2 |
| Country Programmes (see Table 6) | 42 549 | 24 882 | 58.5 | - | 2 331 | - | 42 549 | 27 213 | 64.0 |
| TOTAL THE AMERICAS | 77 725 | 52 222 | 67.2 | 315 | 5 922 | 1 880.0 | 78 040 | 58 144 | 74.5 |

Table 5 (continued)

| Regions | Regular Budget | | | Other Sources | | | Total | | |
|--|------------------|----------------------|-------------|------------------|----------------------|--------------|------------------|----------------------|--------------|
| | Effective Budget | Expenditure for 2000 | | Budget 2000-2001 | Expenditure for 2000 | | Budget 2000-2001 | Expenditure for 2000 | |
| | 2000-2001 | % (*) | | | % (*) | | | % (*) | |
| South-East Asia | | | | | | | | | |
| Communicable diseases | 2 787 | 2 289 | 82.1 | - | 3 008 | - | 2 787 | 5 297 | 190.1 |
| Noncommunicable diseases | 1 138 | 630 | 55.4 | - | 138 | - | 1 138 | 768 | 67.5 |
| Family and community health | 2 273 | 1 360 | 59.8 | - | 1 089 | - | 2 273 | 2 449 | 107.7 |
| Sustainable development and healthy environments | 2 858 | 2 082 | 72.8 | - | 29 | - | 2 858 | 2 111 | 73.9 |
| Social change and mental health | 1 932 | 1 459 | 75.5 | - | - | - | 1 932 | 1 459 | 75.5 |
| Health technology and pharmaceuticals | 2 511 | 1 592 | 63.4 | - | 2 273 | - | 2 511 | 3 865 | 153.9 |
| Evidence and information for policy | 6 059 | 4 569 | 75.4 | 60 | 78 | 130.0 | 6 119 | 4 647 | 75.9 |
| External relations and governing bodies | 912 | 619 | 67.9 | 712 | 547 | 76.8 | 1 624 | 1 166 | 71.8 |
| General management | 5 248 | 4 099 | 78.1 | 2 423 | 2 133 | 88.0 | 7 671 | 6 232 | 81.2 |
| Director-General, Regional Directors and independent functions | 2 459 | 1 957 | 79.6 | - | - | - | 2 459 | 1 957 | 79.6 |
| Sub total | 28 177 | 20 656 | 73.3 | 3 195 | 9 295 | 290.9 | 31 372 | 29 951 | 95.5 |
| Country Programmes (see Table 6) | 68 067 | 39 214 | 57.6 | 3 882 | 34 515 | 889.1 | 71 949 | 73 729 | 102.5 |
| TOTAL SOUTH-EAST ASIA | 96 244 | 59 870 | 62.2 | 7 077 | 43 810 | 619.0 | 103 321 | 103 680 | 100.3 |
| Europe | | | | | | | | | |
| Communicable diseases | 587 | 439 | 74.8 | 1 556 | 1 375 | 88.4 | 2 143 | 1 814 | 84.6 |
| Noncommunicable diseases | 1 234 | 724 | 58.7 | 250 | 1 692 | 676.8 | 1 484 | 2 416 | 162.8 |
| Family and community health | 1 511 | 938 | 62.1 | 2 884 | 1 564 | 54.2 | 4 395 | 2 502 | 56.9 |
| Sustainable development and healthy environments | 5 549 | 3 254 | 58.6 | 11 070 | 6 802 | 61.4 | 16 619 | 10 056 | 60.5 |
| Social change and mental health | 2 169 | 1 611 | 74.3 | 980 | 1 426 | 145.5 | 3 149 | 3 037 | 96.4 |
| Health technology and pharmaceuticals | 1 865 | 1 166 | 62.5 | 3 826 | 3 267 | 85.4 | 5 691 | 4 433 | 77.9 |
| Evidence and information for policy | 10 304 | 7 401 | 71.8 | 400 | 3 711 | 927.8 | 10 704 | 11 112 | 103.8 |
| External relations and governing bodies | 4 270 | 2 372 | 55.6 | 644 | 788 | 122.4 | 4 914 | 3 160 | 64.3 |
| General management | 13 502 | 9 464 | 70.1 | 2 099 | 1 845 | 87.9 | 15 601 | 11 309 | 72.5 |
| Director-General, Regional Directors and independent functions | 2 115 | 1 521 | 71.9 | 172 | 104 | 60.5 | 2 287 | 1 625 | 71.1 |
| Sub total | 43 106 | 28 890 | 67.0 | 23 881 | 22 574 | 94.5 | 66 987 | 51 464 | 76.8 |
| Country Programmes (see Table 6) | 7 569 | 3 342 | 44.2 | 9 030 | 26 069 | 288.7 | 16 599 | 29 411 | 177.2 |
| TOTAL EUROPE | 50 675 | 32 232 | 63.6 | 32 911 | 48 643 | 147.8 | 83 586 | 80 875 | 96.8 |

Table 5 (continued)

| Regions | Regular Budget | | | Other Sources | | | Total | | |
|--|------------------|----------------------|-------------|------------------|----------------------|--------------|------------------|----------------------|-------------|
| | Effective Budget | Expenditure for 2000 | | Budget 2000-2001 | Expenditure for 2000 | | Budget 2000-2001 | Expenditure for 2000 | |
| | 2000-2001 | % (*) | | | % (*) | | | % (*) | |
| Eastern Mediterranean | | | | | | | | | |
| Communicable diseases | 2 521 | 1 948 | 77.3 | 2 014 | 1 444 | 71.7 | 4 535 | 3 392 | 74.8 |
| Noncommunicable diseases | 308 | 86 | 27.9 | - | - | - | 308 | 86 | 27.9 |
| Family and community health | 734 | 283 | 38.6 | 1 437 | 769 | 53.5 | 2 171 | 1 052 | 48.5 |
| Sustainable development and healthy environments | 4 913 | 3 161 | 64.3 | 1 326 | 1 315 | 99.2 | 6 239 | 4 476 | 71.7 |
| Social change and mental health | 2 472 | 1 444 | 58.4 | 31 | 282 | 909.7 | 2 503 | 1 726 | 69.0 |
| Health technology and pharmaceuticals | 1 078 | 841 | 78.0 | 325 | 5 406 | 1 663.4 | 1 403 | 6 247 | 445.3 |
| Evidence and information for policy | 8 161 | 5 252 | 64.4 | - | 42 | - | 8 161 | 5 294 | 64.9 |
| External relations and governing bodies | 1 546 | 1 117 | 72.3 | - | - | - | 1 546 | 1 117 | 72.3 |
| General management | 8 383 | 7 604 | 90.7 | 2 051 | 1 648 | 80.4 | 10 434 | 9 252 | 88.7 |
| Director-General, Regional Directors and independent functions | 2 739 | 1 909 | 69.7 | - | - | - | 2 739 | 1 909 | 69.7 |
| Sub total | 32 855 | 23 645 | 72.0 | 7 184 | 10 906 | 151.8 | 40 039 | 34 551 | 86.3 |
| Country Programmes (see Table 6) | 53 731 | 25 681 | 47.8 | 4 058 | 34 270 | 844.5 | 57 789 | 59 951 | 103.7 |
| TOTAL EASTERN MEDITERRANEAN | 86 586 | 49 326 | 57.0 | 11 242 | 45 176 | 401.9 | 97 828 | 94 502 | 96.6 |
| Western Pacific | | | | | | | | | |
| Communicable diseases | 3 050 | 1 918 | 62.9 | 2 700 | 2 010 | 74.4 | 5 750 | 3 928 | 68.3 |
| Noncommunicable diseases | 1 264 | 594 | 47.0 | - | 311 | - | 1 264 | 905 | 71.6 |
| Family and community health | 1 595 | 1 207 | 75.7 | 4 712 | 1 438 | 30.5 | 6 307 | 2 645 | 41.9 |
| Sustainable development and healthy environments | 3 408 | 2 302 | 67.5 | - | 694 | - | 3 408 | 2 996 | 87.9 |
| Social change and mental health | 1 081 | 364 | 33.7 | - | 286 | - | 1 081 | 650 | 60.1 |
| Health technology and pharmaceuticals | 2 564 | 2 020 | 78.8 | 1 033 | 3 190 | 308.8 | 3 597 | 5 210 | 144.8 |
| Evidence and information for policy | 6 398 | 3 555 | 55.6 | - | 1 548 | - | 6 398 | 5 103 | 79.8 |
| External relations and governing bodies | 3 557 | 2 191 | 61.6 | 4 428 | 3 990 | 90.1 | 7 985 | 6 181 | 77.4 |
| General management | 7 612 | 5 304 | 69.7 | 2 730 | 1 837 | 67.3 | 10 342 | 7 141 | 69.0 |
| Director-General, Regional Directors and independent functions | 2 534 | 1 031 | 40.7 | - | - | - | 2 534 | 1 031 | 40.7 |
| Sub total | 33 063 | 20 486 | 62.0 | 15 603 | 15 304 | 98.1 | 48 666 | 35 790 | 73.5 |
| Country Programmes (see Table 6) | 42 332 | 20 132 | 47.6 | 2 123 | 9 652 | 454.6 | 44 455 | 29 784 | 67.0 |
| TOTAL WESTERN PACIFIC | 75 395 | 40 618 | 53.9 | 17 726 | 24 956 | 140.8 | 93 121 | 65 574 | 70.4 |
| Country activities not allocated in the budget document | | | | 82 165 | | | 82 165 | | |
| TOTAL - REGIONAL AND COUNTRY | 563 917 | 359 023 | 63.7 | 295 000 | 408 160 | 138.4 | 858 917 | 767 183 | 89.3 |

(*) Implementation rate as a percentage of budget.

Table 6

**Budget and Expenditure Summary
by Region and by Country/Territory
as at 31 December 2000**

(expressed in US dollars thousand)

| AFRICA | Regular Budget | | | Other Sources | | Total | |
|---|----------------------------|----------------------|-------------|------------------|----------------------|------------------|----------------------|
| | Effective Budget 2000-2001 | Expenditure for 2000 | %(*) | Budget 2000-2001 | Expenditure for 2000 | Budget 2000-2001 | Expenditure for 2000 |
| Country | | | | | | | |
| Algeria | 1 820 | 1 232 | 67.7 | | 41 | 1 820 | 1 273 |
| Angola | 2 752 | 1 554 | 56.5 | | 4 321 | 2 752 | 5 875 |
| Benin | 2 347 | 1 419 | 60.5 | | 215 | 2 347 | 1 634 |
| Botswana | 1 951 | 1 605 | 82.3 | | 81 | 1 951 | 1 686 |
| Burkina Faso | 2 627 | 1 641 | 62.5 | | 1 066 | 2 627 | 2 707 |
| Burundi | 2 794 | 2 064 | 73.9 | | 238 | 2 794 | 2 302 |
| Cameroon | 2 189 | 1 292 | 59.0 | 400 | 581 | 2 589 | 1 873 |
| Cape Verde | 2 034 | 1 328 | 65.3 | | 6 | 2 034 | 1 334 |
| Central African Republic | 2 649 | 1 675 | 63.2 | | 104 | 2 649 | 1 779 |
| Chad | 2 789 | 1 960 | 70.3 | | 624 | 2 789 | 2 584 |
| Comoros | 2 370 | 1 314 | 55.4 | | 42 | 2 370 | 1 356 |
| Congo | 2 147 | 1 821 | 84.8 | | 529 | 2 147 | 2 350 |
| Côte d'Ivoire | 1 856 | 1 154 | 62.2 | | 958 | 1 856 | 2 112 |
| Democratic Republic of the Congo | 2 906 | 2 305 | 79.3 | 500 | 6 726 | 3 406 | 9 031 |
| Equatorial Guinea | 1 511 | 1 143 | 75.6 | | 9 | 1 511 | 1 152 |
| Eritrea | 2 045 | 1 963 | 96.0 | | 163 | 2 045 | 2 126 |
| Ethiopia | 4 126 | 2 473 | 59.9 | | 6 929 | 4 126 | 9 402 |
| Gabon | 1 688 | 1 246 | 73.8 | 326 | 125 | 2 014 | 1 371 |
| Gambia | 1 979 | 1 637 | 82.7 | | 290 | 1 979 | 1 927 |
| Ghana | 2 143 | 1 413 | 65.9 | | 1 265 | 2 143 | 2 678 |
| Guinea | 2 700 | 1 740 | 64.4 | | 172 | 2 700 | 1 912 |
| Guinea-Bissau | 2 251 | 1 410 | 62.6 | | 168 | 2 251 | 1 578 |
| Kenya | 2 386 | 1 788 | 74.9 | | 2 211 | 2 386 | 3 999 |
| Lesotho | 2 398 | 1 067 | 44.5 | | 108 | 2 398 | 1 175 |
| Liberia | 2 624 | 2 006 | 76.4 | | 449 | 2 624 | 2 455 |
| Madagascar | 2 232 | 1 428 | 64.0 | | 659 | 2 232 | 2 087 |
| Malawi | 2 385 | 1 590 | 66.7 | | 264 | 2 385 | 1 854 |
| Mali | 3 032 | 1 986 | 65.5 | | 505 | 3 032 | 2 491 |
| Mauritania | 2 453 | 1 609 | 65.6 | | 436 | 2 453 | 2 045 |
| Mauritius | 1 559 | 677 | 43.4 | | 75 | 1 559 | 752 |
| Mozambique | 2 749 | 1 752 | 63.7 | | 1 139 | 2 749 | 2 891 |
| Namibia | 2 003 | 1 333 | 66.6 | | 143 | 2 003 | 1 476 |
| Niger | 3 078 | 1 979 | 64.3 | | 2 601 | 3 078 | 4 580 |
| Nigeria | 3 855 | 2 268 | 58.8 | | 10 749 | 3 855 | 13 017 |
| Reunion | 196 | 35 | 17.9 | | | 196 | 35 |
| Rwanda | 2 985 | 2 200 | 73.7 | | 632 | 2 985 | 2 832 |
| Saint Helena | 144 | - | - | | | 144 | - |
| Sao Tome and Principe | 1 762 | 1 530 | 86.8 | | 81 | 1 762 | 1 611 |
| Senegal | 2 350 | 1 388 | 59.1 | | 240 | 2 350 | 1 628 |
| Seychelles | 1 422 | 664 | 46.7 | | (2) | 1 422 | 662 |
| Sierra Leone | 2 192 | 1 500 | 68.4 | | 1 813 | 2 192 | 3 313 |
| South Africa | 3 683 | 1 838 | 49.9 | | 184 | 3 683 | 2 022 |
| Swaziland | 1 977 | 1 189 | 60.1 | | 64 | 1 977 | 1 253 |
| Togo | 2 206 | 1 305 | 59.2 | | 387 | 2 206 | 1 692 |
| Uganda | 2 594 | 1 867 | 72.0 | 1 950 | 2 226 | 4 544 | 4 093 |
| United Republic of Tanzania | 2 494 | 2 016 | 80.8 | | 2 580 | 2 494 | 4 596 |
| Zambia | 2 947 | 2 128 | 72.2 | | 209 | 2 947 | 2 337 |
| Zimbabwe | 2 916 | 1 910 | 65.5 | 32 | 2 069 | 2 948 | 3 979 |
| Regular Budget transfer (to)/from Regional and Intercountry activities | 1 123 | | | | | 1 123 | |
| TOTAL - AFRICA | 113 419 | 74 442 | 65.6 | 3 208 | 54 475 | 116 627 | 128 917 |

Table 6 (continued)

| THE AMERICAS | Regular Budget | | | Other Sources | | Total | |
|----------------------------------|----------------|---------------|-------------|---------------|--------------|---------------|---------------|
| | Effective | Expenditure | | Budget | Expenditure | Budget | Expenditure |
| | Budget | for 2000 | %(*) | 2000-2001 | for 2000 | 2000-2001 | for 2000 |
| Country | 2000-2001 | | | | | | |
| Antigua and Barbuda | 28 | 29 | 103.6 | | | 28 | 29 |
| Argentina | 1 633 | 1 224 | 75.0 | | 10 | 1 633 | 1 234 |
| Bahamas | 598 | 202 | 33.8 | | | 598 | 202 |
| Barbados | 548 | 155 | 28.3 | | | 548 | 155 |
| Belize | 679 | 321 | 47.3 | | 25 | 679 | 346 |
| Bolivia | 2 413 | 1 043 | 43.2 | | 1 135 | 2 413 | 2 178 |
| Brazil | 3 593 | 1 730 | 48.1 | | 375 | 3 593 | 2 105 |
| Canada | 40 | - | - | | | 40 | - |
| Caribbean | 3 519 | 1 746 | 49.6 | | 14 | 3 519 | 1 760 |
| Chile | 1 277 | 368 | 28.8 | | | 1 277 | 368 |
| Colombia | 2 790 | 1 906 | 68.3 | | 39 | 2 790 | 1 945 |
| Costa Rica | 1 243 | 1 019 | 82.0 | | | 1 243 | 1 019 |
| Cuba | 1 958 | 233 | 11.9 | | | 1 958 | 233 |
| Dominica | 289 | 115 | 39.8 | | | 289 | 115 |
| Dominican Republic | 1 572 | 1 153 | 73.3 | | 19 | 1 572 | 1 172 |
| Eastern Caribbean | 222 | 100 | 45.0 | | | 222 | 100 |
| Ecuador | 2 438 | 1 539 | 63.1 | | 196 | 2 438 | 1 735 |
| El Salvador | 1 519 | 1 137 | 74.9 | | 12 | 1 519 | 1 149 |
| French Guiana | 187 | 19 | 10.2 | | | 187 | 19 |
| Grenada | 10 | 52 | 520.0 | | | 10 | 52 |
| Guatemala | 1 181 | 882 | 74.7 | | 36 | 1 181 | 918 |
| Guyana | 792 | 492 | 62.1 | | | 792 | 492 |
| Haiti | 1 643 | 332 | 20.2 | | 46 | 1 643 | 378 |
| Honduras | 911 | 585 | 64.2 | | 97 | 911 | 682 |
| Jamaica | 2 155 | 1 436 | 66.6 | | | 2 155 | 1 436 |
| Mexico | 1 092 | 1 169 | 107.1 | | 8 | 1 092 | 1 177 |
| Netherlands Antilles | 104 | 20 | 19.2 | | | 104 | 20 |
| Nicaragua | 963 | 780 | 81.0 | | 128 | 963 | 908 |
| Northern Caribbean | 10 | 6 | 60.0 | | | 10 | 6 |
| Panama | 990 | 775 | 78.3 | | | 990 | 775 |
| Paraguay | 1 012 | 673 | 66.5 | | | 1 012 | 673 |
| Peru | 1 595 | 1 159 | 72.7 | | 171 | 1 595 | 1 330 |
| Puerto Rico | 10 | - | - | | | 10 | - |
| Saint Kitts and Nevis | - | 20 | - | | | - | 20 |
| Saint Lucia | 139 | 63 | 45.3 | | | 139 | 63 |
| Saint Vincent and the Grenadines | 52 | 7 | 13.5 | | | 52 | 7 |
| Suriname | 548 | 423 | 77.2 | | | 548 | 423 |
| Trinidad and Tobago | 1 213 | 518 | 42.7 | | | 1 213 | 518 |
| Turks and Caicos Islands | 10 | 39 | 390.0 | | | 10 | 39 |
| United States of America | 55 | - | - | | | 55 | - |
| Uruguay | 89 | 59 | 66.3 | | | 89 | 59 |
| Venezuela | 1 429 | 1 353 | 94.7 | | 20 | 1 429 | 1 373 |
| TOTAL - THE AMERICAS | 42 549 | 24 882 | 58.5 | | 2 331 | 42 549 | 27 213 |

Table 6 (continued)

| SOUTH-EAST ASIA | Regular Budget | | | Other Sources | | Total | |
|---|------------------|----------------------|-------------|------------------|----------------------|------------------|----------------------|
| | Effective Budget | Expenditure for 2000 | | Budget 2000-2001 | Expenditure for 2000 | Budget 2000-2001 | Expenditure for 2000 |
| | 2000-2001 | for 2000 | %(*) | | | | |
| Country | | | | | | | |
| Bangladesh | 11 184 | 4 459 | 39.9 | 200 | 4 157 | 11 384 | 8 616 |
| Bhutan | 2 184 | 1 683 | 77.1 | | 72 | 2 184 | 1 755 |
| Democratic People's Republic of Korea | 3 263 | 1 714 | 52.5 | | 1 886 | 3 263 | 3 600 |
| East Timor | | | | | 1 583 | - | 1 583 |
| India | 15 070 | 8 402 | 55.8 | 2 827 | 20 018 | 17 897 | 28 420 |
| Indonesia | 10 856 | 5 839 | 53.8 | 855 | 3 268 | 11 711 | 9 107 |
| Maldives | 2 080 | 1 566 | 75.3 | | 21 | 2 080 | 1 587 |
| Myanmar | 7 317 | 4 958 | 67.8 | | 1 318 | 7 317 | 6 276 |
| Nepal | 8 494 | 3 880 | 45.7 | | 1 850 | 8 494 | 5 730 |
| Sri Lanka | 5 283 | 2 686 | 50.8 | | 186 | 5 283 | 2 872 |
| Thailand | 6 070 | 4 027 | 66.3 | | 156 | 6 070 | 4 183 |
| Regular Budget transfer (to)/from Regional and Intercountry activities | (3 734) | | | | | (3 734) | |
| TOTAL - SOUTH-EAST ASIA | 68 067 | 39 214 | 57.6 | 3 882 | 34 515 | 71 949 | 73 729 |

Table 6 (continued)

| EUROPE | Regular Budget | | | Other Sources | | Total | |
|---|------------------|----------------------|-------------|------------------|----------------------|------------------|----------------------|
| | Effective Budget | Expenditure for 2000 | | Budget 2000-2001 | Expenditure for 2000 | Budget 2000-2001 | Expenditure for 2000 |
| | 2000-2001 | %(*) | | | | | |
| Country | | | | | | | |
| Albania | 179 | 52 | 29.1 | 500 | 1 534 | 679 | 1 586 |
| Armenia | 509 | 95 | 18.7 | | (2) | 509 | 93 |
| Azerbaijan | 519 | 165 | 31.8 | | 339 | 519 | 504 |
| Belarus | 187 | 38 | 20.3 | | | 187 | 38 |
| Bosnia and Herzegovina | 562 | 106 | 18.9 | 2 650 | 281 | 3 212 | 387 |
| Bulgaria | 84 | 15 | 17.9 | | 19 | 84 | 34 |
| Central and Eastern European countries | 387 | 927 | 239.5 | | 518 | 387 | 1 445 |
| Central Asian Republics | - | 46 | - | | 262 | - | 308 |
| Croatia | 242 | 25 | 10.3 | 580 | (43) | 822 | (18) |
| Czech Republic | 123 | 12 | 9.8 | | | 123 | 12 |
| Estonia | 110 | 22 | 20.0 | | 2 | 110 | 24 |
| Georgia | 180 | 45 | 25.0 | 500 | 6 | 680 | 51 |
| Hungary | 114 | 46 | 40.4 | | | 114 | 46 |
| Israel | | | | | | | |
| Kazakhstan | 209 | 50 | 23.9 | 500 | 211 | 709 | 261 |
| Kyrgyzstan | 503 | 161 | 32.0 | 100 | 33 | 603 | 194 |
| Latvia | 121 | 25 | 20.7 | | | 121 | 25 |
| Lithuania | 97 | 14 | 14.4 | | 2 | 97 | 16 |
| Malta | - | 13 | - | | | - | 13 |
| Newly Independent States | 403 | 712 | 176.7 | 3 900 | 1 830 | 4 303 | 2 542 |
| Norway | | | | | 36 | | 36 |
| Poland | 109 | 19 | 17.4 | | | 109 | 19 |
| Republic of Moldova | 511 | 97 | 19.0 | | | 511 | 97 |
| Romania | 103 | 24 | 23.3 | | 52 | 103 | 76 |
| Russian Federation | 303 | 81 | 26.7 | | 3 743 | 303 | 3 824 |
| Slovakia | 116 | 8 | 6.9 | | | 116 | 8 |
| Slovenia | 151 | 16 | 10.6 | | | 151 | 16 |
| South-East Europe | | | | | 13 496 | | 13 496 |
| Tajikistan | 516 | 194 | 37.6 | | 1 334 | 516 | 1 528 |
| The Former Yugoslav Republic of | | | | | | | |
| Macedonia | 198 | 41 | 20.7 | | 779 | 198 | 820 |
| Turkey | 367 | 198 | 54.0 | | 330 | 367 | 528 |
| Turkmenistan | 171 | 50 | 29.2 | | 29 | 171 | 79 |
| Ukraine | 194 | 8 | 4.1 | 300 | - | 494 | 8 |
| Uzbekistan | 176 | 37 | 21.0 | | 179 | 176 | 216 |
| Yugoslavia | 50 | - | - | | 1 099 | 50 | 1 099 |
| Regular Budget transfer (to)/from Regional and Intercountry activities | 75 | | | | | 75 | |
| TOTAL - EUROPE | 7 569 | 3 342 | 44.2 | 9 030 | 26 069 | 16 599 | 29 411 |

Table 6 (continued)

| EASTERN MEDITERRANEAN | Regular Budget | | | Other Sources | | Total | |
|---|------------------|----------------------|-------------|------------------|----------------------|------------------|----------------------|
| | Effective Budget | Expenditure for 2000 | | Budget 2000-2001 | Expenditure for 2000 | Budget 2000-2001 | Expenditure for 2000 |
| | 2000-2001 | for 2000 | %(*) | | | | |
| Country | | | | | | | |
| Afghanistan | 5 762 | 3 216 | 55.8 | | 4 917 | 5 762 | 8 133 |
| Bahrain | 371 | 74 | 19.9 | | 1 | 371 | 75 |
| Cyprus | 359 | 108 | 30.1 | | | 359 | 108 |
| Djibouti | 1 908 | 1 129 | 59.2 | | 28 | 1 908 | 1 157 |
| Egypt | 3 386 | 1 026 | 30.3 | | 387 | 3 386 | 1 413 |
| Iran (Islamic Republic of) | 3 262 | 1 335 | 40.9 | | 1 | 3 262 | 1 336 |
| Iraq | 2 824 | 1 288 | 45.6 | 263 | 6 680 | 3 087 | 7 968 |
| Jordan | 1 507 | 580 | 38.5 | | 192 | 1 507 | 772 |
| Kuwait | 303 | 131 | 43.2 | 50 | 27 | 353 | 158 |
| Lebanon | 1 485 | 1 333 | 89.8 | | 1 156 | 1 485 | 2 489 |
| Libyan Arab Jamahiriya | 1 003 | 388 | 38.7 | | 71 | 1 003 | 459 |
| Morocco | 3 073 | 940 | 30.6 | | 142 | 3 073 | 1 082 |
| Oman | 1 158 | 814 | 70.3 | | 66 | 1 158 | 880 |
| Pakistan | 5 818 | 2 229 | 38.3 | 1 520 | 10 416 | 7 338 | 12 645 |
| Palestinian Territory, Occupied | 1 081 | 755 | 69.8 | | 38 | 1 081 | 793 |
| Qatar | 181 | 30 | 16.6 | | | 181 | 30 |
| Saudi Arabia | 1 525 | 725 | 47.5 | | 167 | 1 525 | 892 |
| Somalia | 4 916 | 3 099 | 63.0 | 815 | 2 796 | 5 731 | 5 895 |
| Sudan | 6 050 | 2 828 | 46.7 | 690 | 4 952 | 6 740 | 7 780 |
| Syrian Arab Republic | 2 183 | 1 191 | 54.6 | | 375 | 2 183 | 1 566 |
| Tunisia | 1 655 | 458 | 27.7 | | 98 | 1 655 | 556 |
| United Arab Emirates | 235 | 56 | 23.8 | | | 235 | 56 |
| Yemen | 5 266 | 1 948 | 37.0 | 720 | 1 760 | 5 986 | 3 708 |
| Regular Budget transfer (to)/from Regional and Intercountry activities | (1 580) | | | | | (1 580) | |
| TOTAL - EASTERN MEDITERRANEAN | 53 731 | 25 681 | 47.8 | 4 058 | 34 270 | 57 789 | 59 951 |

Table 6 (continued)

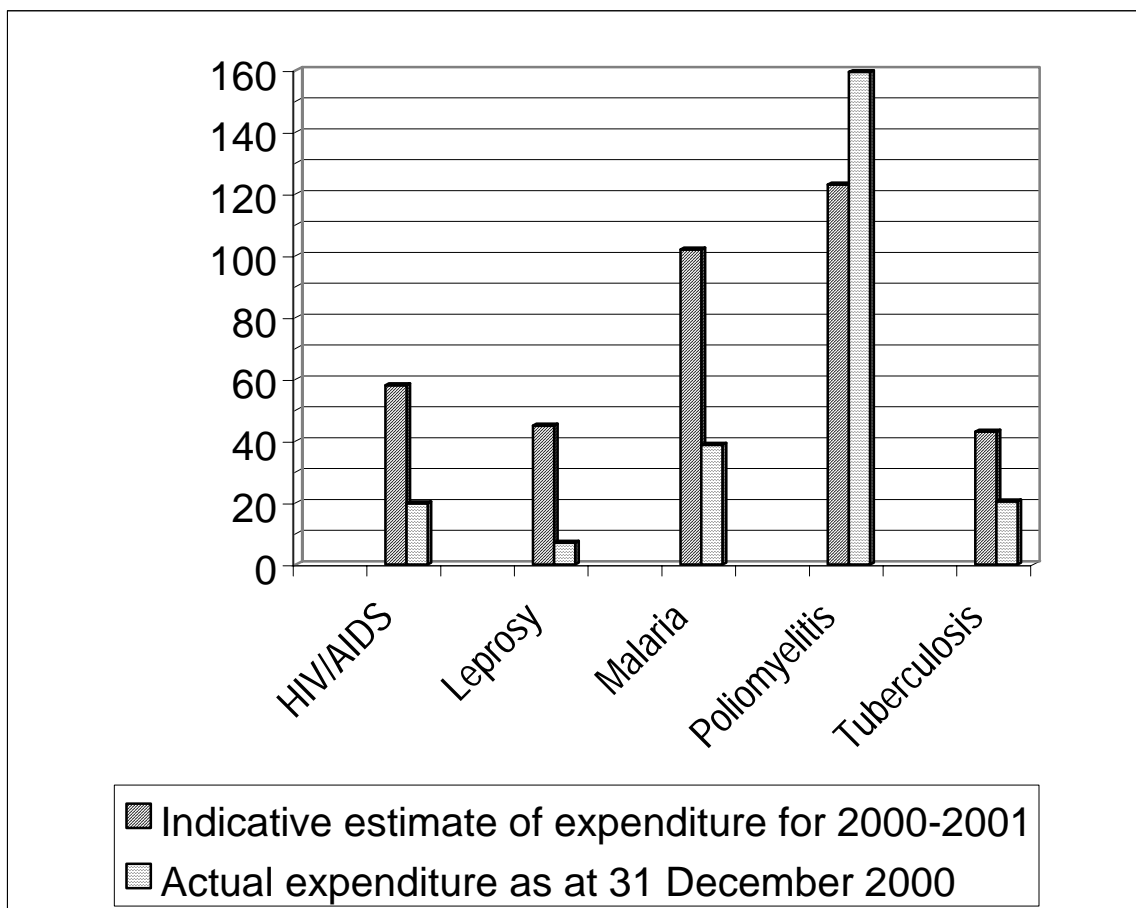
| WESTERN PACIFIC Country | Regular Budget | | | Other Sources | | Total | |
|---|----------------------------------|---------------------------------|-------------|---------------------|-------------------------|---------------------|-------------------------|
| | Effective Budget 2000-2001 | Expenditure for 2000 %(*) | | Budget 2000-2001 | Expenditure for 2000 | Budget 2000-2001 | Expenditure for 2000 |
| | | | | | | | |
| American Samoa | 115 | 42 | 36.5 | | | 115 | 42 |
| Australia | | | | | | | |
| Brunei Darussalam | 80 | 14 | 17.5 | | | 80 | 14 |
| Cambodia | 2 509 | 2 202 | 87.8 | 713 | 2 724 | 3 222 | 4 926 |
| China | 7 890 | 3 670 | 46.5 | | 3 731 | 7 890 | 7 401 |
| Commonwealth of the Northern Mariana Islands | 97 | 53 | 54.6 | | | 97 | 53 |
| Cook Islands | 478 | 204 | 42.7 | 121 | 28 | 599 | 232 |
| Fiji | 2 508 | 1 492 | 59.5 | 146 | 33 | 2 654 | 1 525 |
| French Polynesia | 90 | - | - | | | 90 | - |
| Guam | 89 | 5 | 5.6 | | | 89 | 5 |
| Hong Kong Special Administrative Region of China | 132 | 96 | 72.7 | | | 132 | 96 |
| Japan | 39 | 21 | 53.8 | | | 39 | 21 |
| Kiribati | 670 | 510 | 76.1 | | 72 | 670 | 582 |
| Lao People's Democratic Republic | 2 283 | 1 447 | 63.4 | 100 | 313 | 2 383 | 1 760 |
| Macao Special Administrative Region of China | 66 | - | - | | | 66 | - |
| Malaysia | 1 669 | 742 | 44.5 | | | 1 669 | 742 |
| Marshall Islands | 207 | 68 | 32.9 | 224 | 105 | 431 | 173 |
| Micronesia (Federated States of) | 580 | 201 | 34.7 | 128 | 40 | 708 | 241 |
| Mongolia | 3 249 | 1 133 | 34.9 | | 57 | 3 249 | 1 190 |
| Nauru | 101 | 2 | 2.0 | | | 101 | 2 |
| New Caledonia | 75 | - | - | | | 75 | - |
| New Zealand | 40 | 2 | 5.0 | | | 40 | 2 |
| Niue | 101 | 39 | 38.6 | | | 101 | 39 |
| Palau | 116 | 49 | 42.2 | | | 116 | 49 |
| Papua New Guinea | 3 484 | 2 114 | 60.7 | 520 | 164 | 4 004 | 2 278 |
| Philippines | 1 797 | 293 | 16.3 | | 1 684 | 1 797 | 1 977 |
| Republic of Korea | 1 413 | 920 | 65.1 | | 48 | 1 413 | 968 |
| Samoa | 1 838 | 757 | 41.2 | | 65 | 1 838 | 822 |
| Singapore | 615 | 316 | 51.4 | | | 615 | 316 |
| Solomon Islands | 1 563 | 633 | 40.5 | | 208 | 1 563 | 841 |
| Tokelau | 101 | 57 | 56.4 | | | 101 | 57 |
| Tonga | 1 208 | 535 | 44.3 | | 46 | 1 208 | 581 |
| Tuvalu | 104 | 21 | 20.2 | 171 | 58 | 275 | 79 |
| Vanuatu | 1 260 | 814 | 64.6 | | 79 | 1 260 | 893 |
| Viet Nam | 5 765 | 1 680 | 29.1 | | 197 | 5 765 | 1 877 |
| TOTAL - WESTERN PACIFIC | 42 332 | 20 132 | 47.6 | 2 123 | 9 652 | 44 455 | 29 784 |

(*) Implementation rate as a percentage of budget

Figure 1

**Indicative Estimates of Expenditure for
Major Work on Five Diseases**

(expressed in US dollars millions)



GLOSSARY OF BUDGETARY AND FINANCIAL TERMS

| Term | Definition |
|---------------------------------|---|
| <i>Accrual Accounting</i> | The method of recording transactions by which income is reflected in the accounts in the period in which it is due and expenditure is reflected in the accounts in the period in which it has been incurred. |
| <i>Allocation</i> | Authorization of extrabudgetary funds for expenditure. |
| <i>Appropriation</i> | Amount voted by the Health Assembly for a specified purpose for a financial period, against which obligations may be incurred up to the amount so voted. |
| <i>Assessments</i> | ASSESSMENTS are made against Member States on the basis of the Health Assembly Appropriation Resolution, using the United Nations scale of assessments, modified to take into account the different membership of WHO. After application of credits from the Tax Equalization Fund, credits due to Members under the financial incentive scheme and casual income appropriated by the Health Assembly to reduce contributions, the resulting net assessments are payable by Member States. |
| <i>Budget</i> | A plan in financial terms for executing a programme of activities in a specified period. |
| <i>Effective Working Budget</i> | The effective working budget represents the approved regular budget, after the transfers between appropriation sections and application of the exchange rate facility, against which the Director-General is authorized to incur obligations. |
| <i>Exchange Rate Facility</i> | This facility was established by the Health Assembly to cover losses on foreign exchange in order to maintain the level of the regular budget so that the activities that are represented by the programme budget approved by the Health Assembly may be carried out, irrespective of the effect of currency fluctuations. The Health Assembly approves the limit within which the facility must operate. The facility operates by generating a charge against available casual income to finance the net additional costs of the regular budget resulting from differences between the rates of exchange used to calculate the budget and the United Nations accounting rates of exchange prevailing during the financial period. This mechanism is applied to the currencies of the respective countries of location of the regional offices and headquarters. Similarly, any net savings resulting from more favourable accounting rates of exchange in relation to these currencies are transferred to casual income. |
| <i>Expenditure</i> | Expenditure for a financial period is the total amount of obligations, which is the sum of the disbursements and unliquidated obligations made against the appropriation or allocation of the period. |
| <i>Fund Accounting</i> | The method of accounting under which each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing group of accounts. |

| Term | Definition |
|--|---|
| <i>Internal Borrowing</i> | A mechanism by which, after the Working Capital Fund has been fully utilized, funds otherwise available are used to finance regular budget implementation pending the receipt of assessed contributions. Internal borrowings are repaid when Member States pay their assessed contributions. |
| <i>Obligation</i> | A commitment or undertaking creating a liability against the resources of the Organization. |
| <i>Unliquidated obligation</i> | That part of an obligation which has not been paid, i.e., an outstanding liability. |
| <i>Savings on Unliquidated Obligations</i> | The balance remaining within an unliquidated obligation after payment of all liabilities under that obligation. |
| <i>Unobligated Balance</i> | That part of an appropriation or allocation which has not been obligated. |
| <i>Unobligated balance of Regular Budget appropriations</i> | The unobligated regular budget appropriation balance at the end of the financial period could either be funded in part, in total or not at all depending on the status of collection of assessed contributions. Any unobligated funded balance of the regular budget appropriations is credited to casual income. The unfunded part of the regular budget appropriation unobligated balance is credited to casual income only when the underlying outstanding assessed contributions are collected. |
| <i>Revolving fund</i> | A fund established so that income from specified activities may be used to cover the costs of those activities, under which income and expenditure are reported in the financial statements and any surplus may be carried forward to a future period. |
| <i>Working Capital Fund</i> | A fund established by the Health Assembly consisting of regular budget funds set aside for the purpose of financing regular budget implementation pending receipt of assessed contributions. Withdrawals from the fund are reimbursed when Member States eventually pay their assessed contributions. |

