



WORLD HEALTH ORGANIZATION

FIFTY-FOURTH WORLD HEALTH ASSEMBLY
Provisional agenda item 15.5

A54/25
2 April 2001

Casual income

Report by the Director-General

1. After closure of the accounts as at 31 December 2000, and as indicated in Schedule 5 in the unaudited financial report for the year 2000,¹ the balance of casual income available for appropriation as at 31 December 2000 is US\$ 23 286 850. The Casual Income Account was prepared in accordance with the Financial Regulations that were applicable during 2000. The revised Financial Regulations,² adopted by the Fifty-third World Health Assembly in May 2000,³ became effective in January 2001 after the Executive Board confirmed the new Financial Rules at its 107th session.⁴
2. An estimate of US\$ 22 215 927, based on figures as at October 2000, was submitted to the Executive Board at its 107th session in January 2001. The difference between the estimated balance and the final balance includes increases in collection of arrears of contributions, savings on unliquidated obligations, and a reduction in interest earnings.
3. In addition to meeting ongoing financing commitments under resolution WHA41.12 (financial incentive scheme) and resolution WHA23.14 (Real Estate Fund), a number of options for appropriating the balance of casual income were submitted to the Executive Board to consider as part of its recommendations to the Fifty-fourth World Health Assembly.⁵ These included, in line with resolution WHA53.5, replenishment of the Working Capital Fund by US\$ 4 000 000, an amount equivalent to the estimate of arrears of contributions credited to casual income, thus reflecting the change in accounting treatment stemming from the amendments to the Financial Regulations.
4. In resolution EB107.R4 the Executive Board recommended to the Fifty-fourth World Health Assembly the appropriation of the estimated balance of casual income as at 31 December 2000 shown in column (1) below. Column (2) shows, on the same basis, the actual figures as at 31 December 2000. The actual balance of casual income could be appropriated as follows:

¹ See document A54/20.

² Document WHA53/2000/REC/1, Annex.

³ Resolution WHA53.6.

⁴ Resolution EB107.R6 and EB107/2001/REC/1, Annex 2.

⁵ Document EB107/11.

Casual income

	(1) Estimated balance^a	(2) Actual balance^b
	US\$	US\$
(i) to part finance the regular budget for the period 2002-2003, to be apportioned among Members in accordance with the financial incentive scheme (resolution WHA41.12) from the interest earnings in 2000	9 500 000	6 883 150
(ii) to finance the Real Estate Fund in accordance with proposals contained in the report by the Director-General ¹	2 689 712	2 689 712
(iii) to replenish the Working Capital Fund by the amount of arrears of contributions credited to casual income	4 000 000	7 602 828
(iv) to retain the balance in the Casual Income account pending disposition as part of Miscellaneous Income ²	6 026 215	6 111 160
	22 215 927	23 286 850

^a As submitted to the Executive Board.

^b For appropriation.

¹ Document EB107/2001/REC/1, Annex 2.

² Revised Financial Regulation VIII – Miscellaneous and other income – became effective after the confirmation of the revised Financial Rules by the Executive Board at its 107th session in January 2001.

ACTION BY THE HEALTH ASSEMBLY

5. The Health Assembly is invited to adopt the resolution contained in resolution EB107.R4, having incorporated the actual figures contained in paragraph 4 above.

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