



EXECUTIVE BOARD

Eighty-third SessionProvisional agenda item 6.3

PROPOSED PROGRAMME BUDGET FOR THE FINANCIAL
PERIOD 1990-1991: FINANCIAL REVIEW

WHO scale of assessments for 1990-1991Report by the Director-General

The WHO scale of assessments is based upon the latest available United Nations scale, after allowing for differences in membership between WHO and the United Nations. At the time the Director-General sent the proposed programme budget for 1990-1991 for printing, the United Nations Committee on Contributions had recommended to the United Nations General Assembly a scale of assessments for 1989-1991, but the General Assembly had not yet approved it. The recommended scale has now been approved by the General Assembly. However, the percentage assessment rate of the Republic of Korea, a State which is a Member of WHO but not of the United Nations, has been modified by the General Assembly from 0.30%, as recommended by the Committee on Contributions, to 0.22%. In consequence, the Director-General submits herewith (Annexes 1-3) revised material reflecting changes in the proposed scale of assessments, undistributed reserve, and total budget.

1. The scale of assessed contributions payable by Member States of WHO is established pursuant to the principles laid down by the Health Assembly, notably in resolution WHA26.21 (May 1973). This resolution provides that the scale of assessments in WHO should follow as closely as possible that of the United Nations, due account being taken of differences in membership between WHO and the United Nations and of the establishment of minimum and maximum contributions. Accordingly the Director-General, in presenting a scale of assessments payable by Member States, uses the most recently available United Nations scale of assessments, modified to reflect differences in membership, the minimum and maximum assessment rates being the same in both organizations.

2. It is the practice of the United Nations General Assembly to adopt a scale of assessments for three-year periods, the current scale of assessments being valid for the period ending 31 December 1988. Accordingly, the General Assembly requested its Committee on Contributions to propose a new scale of assessments for the three-year period 1989-1991, which the General Assembly could consider at its forty-third session in late 1988. In August 1988 the Committee on Contributions issued a report containing a draft resolution including a revised scale of assessments for 1989-1991 for adoption by the General Assembly. This proposed scale was significantly different from that applied up to 31 December 1988, which had formed the basis for the WHO scale of assessments for 1988-1989. The Director-General, in formulating the programme budget for 1990-1991, was aware of the proposals in the United Nations and based the calculation of the WHO scale of assessments for 1990-1991 on the decision most likely to be adopted by the General Assembly in respect of 1989-1991, i.e. the proposal contained in the report of the Committee on Contributions. The proposed WHO scale, as modified for differences in membership, is contained in pages 35-39 of the proposed programme budget for the financial period 1990-1991 (document PB/90-91).

3. The United Nations General Assembly approved the United Nations scale of assessments for 1989-1991 as recommended by the Committee on Contributions. However, the percentage assessment rate for the Republic of Korea, which is not a Member of the United Nations but participates in certain of its activities in accordance with assessment rates established by the United Nations General Assembly, was modified by the General Assembly from 0.30%, as recommended by the Committee on Contributions, to 0.22%. The Director-General has therefore revised the proposed WHO scale of assessments for 1990-1991 to take account of this modification.

4. In addition to a number of changes in the rates of assessment of Member States, one of the features of the revised scale of assessments proposed by the Director-General, as distinct from the scale originally proposed, is an increase in the contribution of the Ukrainian Soviet Socialist Republic. This increase for the Ukrainian Soviet Socialist Republic, which is an inactive Member of WHO, results in an increase of US\$ 63 400 in the amount of the undistributed reserve and a corresponding increase, from US\$ 726 066 000 to US\$ 726 129 400, in the total budget; this change, however, does not affect the amount of the effective working budget for the 1990-1991 biennium, which remains at US\$ 653 740 000.

5. The above changes affect the following in document PB/90-91: the table showing the total regular budget, assessments and effective working budget (page 33); the scale of assessments for 1990-1991 (pages 35-39); and the appropriation resolution (page 41). These have been appropriately revised and are attached as Annexes 1, 2 and 3 to this document.

TOTAL REGULAR BUDGET, ASSESSMENTS AND EFFECTIVE WORKING
BUDGET

	1988-1989	1990-1991
	US \$	US \$
1. Total budget	679 590 300	726 129 400 ^(a)
2. <u>Deduction</u> (as per item 8 below)	42 981 000	43 543 000
3. Assessments on Members	636 629 300	682 586 400 ^(a)
4. <u>Less:</u>		
Credits from Tax Equalization Fund	55 975 000	55 427 000
5. Contributions from Members ^(b)	580 654 300	627 159 400 ^(a)
6. <u>Less:</u>		
(i) Estimated tax reimbursements payable from the Tax Equalization Fund	3 025 000	4 573 000
(ii) Amount of Undistributed Reserve ^(c)	11 610 300	12 389 400 ^(a)
7. Contributions for effective working budget	566 019 000	610 197 000
8. <u>Add:</u>		
(i) Reimbursement of programme support costs by the United Nations Development Programme in the estimated amount of	4 000 000	4 000 000
(ii) Casual income	38 961 000	39 543 000
9. Total effective working budget	608 980 000	653 740 000

(a) These amounts are subject to such adjustments as may be decided by the Forty-second World Health Assembly.

(b) See Scales of Assessments (Annex 2).

(c) The Undistributed Reserve equals the amounts of the net assessments on inactive Members (the Byelorussian SSR and the Ukrainian SSR) and on South Africa.

SCALES OF ASSESSMENTS FOR 1988-1989 AND 1990-1991

Members and Associate Members	1988-1989					1990-1991			
	1988		1989		Total net contributions	Per- centage	Assessments	Credit from Tax Equalization Fund	Net contributions
	Per- centage	Net contributions	Per- centage	Net contributions					
%	US \$	%	US \$	US \$	%	US \$	US \$	US \$	
Afghanistan	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Albania	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Algeria	0.14	414 310	0.14	394 370	808 680	0.15	1 023 880	90 000	933 880
Angola	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Antigua and Barbuda	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Argentina	0.61	1 805 230	0.61	1 718 310	3 523 540	0.65	4 436 810	390 000	4 046 810
Australia	1.63	4 823 795	1.63	4 591 565	9 415 360	1.54	10 511 830	924 000	9 587 830
Austria	0.72	2 130 750	0.72	2 028 180	4 158 930	0.73	4 982 880	438 000	4 544 880
Bahamas	0.01	29 595	0.01	28 165	57 760	0.02	136 520	12 000	124 520
Bahrain	0.02	59 190	0.02	56 340	115 530	0.02	136 520	12 000	124 520
Bangladesh	0.02	59 190	0.02	56 340	115 530	0.01	68 260	6 000	62 260
Barbados	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Belgium	1.16	3 432 885	1.16	3 267 615	6 700 500	1.15	7 849 740	690 000	7 159 740
Benin	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Bhutan	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Bolivia	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Botswana	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Brazil	1.37	4 054 360	1.37	3 859 160	7 913 520	1.42	9 692 730	852 000	8 840 730
Brunei Darussalam	0.04	118 370	0.04	112 690	231 060	0.04	273 030	24 000	249 030
Bulgaria	0.16	473 500	0.16	450 710	924 210	0.15	1 023 880	90 000	933 880
Burkina Faso	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Burma	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Burundi	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Byelorussian SSR	0.33	976 590	0.33	929 590	1 906 180	0.32	2 184 250	192 000	1 992 250
Cameroon	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Canada	3.00	8 891 645	3.00	8 464 235	17 355 880	3.03	20 682 380	1 773 000	18 909 380
Cape Verde	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Central African Republic	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Chad	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Chile	0.07	207 155	0.07	197 185	404 340	0.08	546 070	48 000	498 070
China	0.77	2 278 725	0.77	2 169 025	4 447 750	0.77	5 255 910	462 000	4 793 910
Colombia	0.13	384 725	0.13	366 195	750 920	0.14	955 620	84 000	871 620
Comoros	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Congo	0.01	57 095	0.01	55 665	112 760	0.01	68 260	(386 000)	454 260

SCALES OF ASSESSMENTS FOR 1988-1989 AND 1990-1991 (continued)

Members and Associate Members	1988-1989					1990-1991				
	1988		1989		Total net contributions	Per-centage	Assessments	Credit from Tax Equalization Fund	Net contributions	
	Per-centage	Net contributions	Per-centage	Net contributions						US \$
Cook Islands	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
Costa Rica	0.02	59 190	0.02	56 340	115 530	0.02	136 520	12 000	124 520	
Côte d'Ivoire	0.02	59 190	0.02	56 340	115 530	0.02	136 520	12 000	124 520	
Cuba	0.09	266 345	0.09	253 525	519 870	0.09	614 330	54 000	560 330	
Cyprus	0.02	59 190	0.02	56 340	115 530	0.02	136 520	12 000	124 520	
Czechoslovakia	0.69	2 041 975	0.69	1 943 665	3 985 640	0.65	4 436 810	390 000	4 046 810	
Democratic Kampuchea	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
Democratic People's Republic of Korea	0.05	147 965	0.05	140 855	288 820	0.05	341 290	30 000	311 290	
Democratic Yemen	0.01	44 095	0.01	42 665	86 760	0.01	68 260	(16 000)	84 260	
Denmark	0.71	2 101 155	0.71	2 000 015	4 101 170	0.68	4 641 590	408 000	4 233 590	
Djibouti	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
Dominica	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
Dominican Republic	0.03	88 785	0.03	84 505	173 290	0.03	204 770	18 000	186 770	
Ecuador	0.03	88 785	0.03	84 505	173 290	0.03	204 770	18 000	186 770	
Egypt	0.07	207 155	0.07	197 185	404 340	0.07	477 810	42 000	435 810	
El Salvador	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
Equatorial Guinea	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
Ethiopia	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
Fiji	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
Finland	0.49	1 450 100	0.49	1 380 290	2 830 390	0.50	3 412 930	300 000	3 112 930	
France	6.25	19 186 640	6.25	18 296 200	37 482 840	6.13	41 842 550	1 068 000	40 774 550	
Gabon	0.03	88 785	0.03	84 505	173 290	0.03	204 770	18 000	186 770	
Gambia	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
German Democratic Republic	1.30	3 847 195	1.30	3 661 985	7 509 180	1.26	8 600 590	756 000	7 844 590	
Germany, Federal Republic of	8.10	23 971 000	8.10	22 816 990	46 787 990	7.93	54 129 110	4 758 000	49 371 110	
Ghana	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
Greece	0.43	1 272 530	0.43	1 211 280	2 483 810	0.39	2 662 090	234 000	2 428 090	
Grenada	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
Guatemala	0.02	59 190	0.02	56 340	115 530	0.02	136 520	12 000	124 520	
Guinea	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
Guinea-Bissau	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
Guyana	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	
Haiti	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260	

SCALES OF ASSESSMENTS FOR 1988-1989 AND 1990-1991 (continued)

Members and Associate Members	1988-1989					1990-1991			
	1988		1989		Total net contributions	Per- centage	Assessments	Credit from Tax Equalization Fund	Net contributions
	Per- centage	Net contributions	Per- centage	Net contributions					
	%	US \$	%	US \$	US \$	%	US \$	US \$	US \$
Honduras	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Hungary	0.21	621 470	0.21	591 550	1 213 020	0.20	1 365 170	120 000	1 245 170
Iceland	0.03	88 785	0.03	84 505	173 290	0.03	204 770	18 000	186 770
India	0.34	1 006 185	0.34	957 755	1 963 940	0.36	2 457 310	216 000	2 241 310
Indonesia	0.14	414 310	0.14	394 370	808 680	0.15	1 023 880	90 000	933 880
Iran (Islamic Republic of)	0.62	1 834 815	0.62	1 746 485	3 581 300	0.68	4 641 590	408 000	4 233 590
Iraq	0.12	355 130	0.12	338 030	693 160	0.12	819 100	72 000	747 100
Ireland	0.18	532 690	0.18	507 050	1 039 740	0.18	1 228 650	108 000	1 120 650
Israel	0.21	621 470	0.21	591 550	1 213 020	0.20	1 365 170	120 000	1 245 170
Italy	3.72	11 008 905	3.72	10 478 915	21 487 820	3.91	26 689 140	2 346 000	24 343 140
Jamaica	0.02	59 190	0.02	56 340	115 530	0.01	68 260	6 000	62 260
Japan	10.64	31 487 840	10.64	29 971 930	61 459 770	11.17	76 244 910	6 702 000	69 542 910
Jordan	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Kenya	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Kiribati	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Kuwait	0.28	828 625	0.28	788 735	1 617 360	0.28	1 911 240	168 000	1 743 240
Lao People's Democratic Republic	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Lebanon	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Lesotho	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Liberia	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Libyan Arab Jamahiriya	0.25	739 840	0.25	704 240	1 444 080	0.27	1 842 980	162 000	1 680 980
Luxembourg	0.05	147 965	0.05	140 855	288 820	0.06	409 550	36 000	373 550
Madagascar	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Malawi	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Malaysia	0.10	295 940	0.10	281 690	577 630	0.11	750 840	66 000	684 840
Maldives	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Mali	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Malta	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Mauritania	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Mauritius	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Mexico	0.87	2 574 665	0.87	2 450 715	5 025 380	0.92	6 279 790	552 000	5 727 790
Monaco	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Mongolia	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Morocco	0.05	147 965	0.05	140 855	288 820	0.04	273 030	24 000	249 030
Mozambique	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260

SCALES OF ASSESSMENTS FOR 1988-1989 AND 1990-1991 (continued)

Members and Associate Members	1988-1989				Total net contributions	1990-1991			
	1988		1989			Per-centage	Assessments	Credit from Tax Equalization Fund	Net contributions
	Per-centage	Net contributions	Per-centage	Net contributions					
	%	US \$	%	US \$	US \$	%	US \$	US \$	US \$
Namibia	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Nepal	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Netherlands	1.71	5 060 545	1.71	4 816 915	9 877 460	1.62	11 057 900	972 000	10 085 900
New Zealand	0.23	680 650	0.23	647 900	1 328 550	0.23	1 569 950	138 000	1 431 950
Nicaragua	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Niger	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Nigeria	0.19	562 280	0.19	535 220	1 097 500	0.20	1 365 170	120 000	1 245 170
Norway	0.53	1 568 470	0.53	1 492 970	3 061 440	0.54	3 685 970	324 000	3 361 970
Oman	0.02	59 190	0.02	56 340	115 530	0.02	136 520	12 000	124 520
Pakistan	0.06	177 560	0.06	169 020	346 580	0.06	409 550	36 000	373 550
Panama	0.02	59 190	0.02	56 340	115 530	0.02	136 520	12 000	124 520
Papua New Guinea	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Paraguay	0.02	59 190	0.02	56 340	115 530	0.03	204 770	18 000	186 770
Peru	0.07	207 155	0.07	197 185	404 340	0.06	409 550	36 000	373 550
Philippines	0.10	295 940	0.10	281 690	577 630	0.09	614 330	54 000	560 330
Poland	0.63	1 864 405	0.63	1 774 665	3 638 070	0.55	3 754 220	330 000	3 424 220
Portugal	0.18	532 690	0.18	507 050	1 039 740	0.18	1 228 650	108 000	1 120 650
Qatar	0.04	118 370	0.04	112 690	231 060	0.05	341 290	30 000	311 290
Republic of Korea	0.19	562 280	0.19	535 220	1 097 500	0.21	1 433 430	126 000	1 307 430
Romania	0.19	562 280	0.19	535 220	1 097 500	0.19	1 296 910	114 000	1 182 910
Rwanda	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Saint Kitts and Nevis	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Saint Lucia	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Saint Vincent and the Grenadines	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Samoa	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
San Marino	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Sao Tome and Principe	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Saudi Arabia	0.95	2 811 415	0.95	2 676 065	5 487 480	1.00	6 825 860	600 000	6 225 860
Senegal	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Seychelles	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Sierra Leone	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Singapore	0.10	295 940	0.10	281 690	577 630	0.11	750 840	66 000	684 840
Solomon Islands	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Somalia	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
South Africa	0.43	1 272 530	0.43	1 211 280	2 483 810	0.44	3 003 360	264 000	2 739 360

SCALES OF ASSESSMENTS FOR 1988-1989 AND 1990-1991 (continued)

Members and Associate Members	1988-1989					1990-1991			
	1988		1989		Total net contributions	Per-centage	Assessments	Credit from Tax Equalization Fund	Net contributions
	Per-centage	Net contributions	Per-centage	Net contributions					
	%	US \$	%	US \$	US \$	%	US \$	US \$	US \$
Spain	1.99	5 889 170	1.99	5 605 660	11 494 830	1.91	13 037 400	1 146 000	11 891 400
Sri Lanka	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Sudan	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Suriname	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Swaziland	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Sweden	1.23	3 640 040	1.23	3 464 800	7 104 840	1.19	8 122 780	714 000	7 408 780
Switzerland	1.10	3 255 315	1.10	3 098 605	6 353 920	1.06	7 235 410	636 000	6 599 410
Syrian Arab Republic	0.04	118 370	0.04	112 690	231 060	0.04	273 030	24 000	249 030
Thailand	0.09	266 345	0.09	253 525	519 870	0.10	682 580	60 000	622 580
Togo	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Tonga	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Trinidad and Tobago	0.04	118 370	0.04	112 690	231 060	0.05	341 290	30 000	311 290
Tunisia	0.03	88 785	0.03	84 505	173 290	0.03	204 770	18 000	186 770
Turkey	0.33	976 590	0.33	929 590	1 906 180	0.31	2 116 020	186 000	1 930 020
Uganda	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Ukrainian SSR	1.25	3 699 230	1.25	3 521 080	7 220 310	1.23	8 395 790	738 000	7 657 790
Union of Soviet Socialist Republics	10.01	29 623 435	10.01	28 197 275	57 820 710	9.80	66 893 480	5 880 000	61 013 480
United Arab Emirates	0.18	532 690	0.18	507 050	1 039 740	0.19	1 296 910	114 000	1 182 910
United Kingdom of Great Britain and Northern Ireland	4.77	14 116 260	4.77	13 436 670	27 552 930	4.77	32 559 380	2 862 000	29 697 380
United Republic of Tanzania	0.01	31 095	0.01	29 665	60 760	0.01	68 260	6 000	62 260
United States of America	25.00	74 749 580	25.00	71 187 750	145 937 330	25.00	170 646 600	13 500 000	157 146 600
Uruguay	0.04	118 370	0.04	112 690	231 060	0.04	273 030	24 000	249 030
Vanuatu	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Venezuela	0.59	1 746 040	0.59	1 661 980	3 408 020	0.56	3 822 480	336 000	3 486 480
Viet Nam	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Yemen	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Yugoslavia	0.45	1 331 720	0.45	1 267 610	2 599 330	0.45	3 071 640	270 000	2 801 640
Zaire	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Zambia	0.01	29 595	0.01	28 165	57 760	0.01	68 260	6 000	62 260
Zimbabwe	0.02	59 190	0.02	56 340	115 530	0.02	136 520	8 000	128 520
TOTALS	100.00	297 450 850	100.00	283 203 450	580 654 300	100.00	682 586 400	55 427 000	627 159 400

APPROPRIATION RESOLUTION FOR THE FINANCIAL PERIOD 1990-1991

The Forty-second World Health Assembly

RESOLVES to appropriate for the financial period 1990-1991 an amount of US\$ 726 129 400 as follows:

A.

Appropriation section	Purpose of appropriation	Amount US \$
1.	Direction, coordination and management	83 094 900
2.	Health system infrastructure	204 526 800
3.	Health science and technology: health promotion and care	115 176 900
4.	Health science and technology: disease prevention and control	89 386 400
5.	Programme support	161 555 000
Effective working budget		653 740 000
6.	Transfer to Tax Equalization Fund	60 000 000
7.	Undistributed reserve	12 389 400
Total		726 129 400

B. Amounts not exceeding the appropriations voted under paragraph A shall be available for the payment of obligations incurred during the financial period 1 January 1990 - 31 December 1991 in accordance with the provisions of the Financial Regulations. Notwithstanding the provisions of the present paragraph, the Director-General shall limit the obligations to be incurred during the financial period 1990-1991 to sections 1-6.

C. Notwithstanding the provisions of Financial Regulation 4.5, 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 appropriated for the section from which the transfer is made, this percentage being established in respect of section 1 exclusive of the provision made for the Director-General's and Regional Directors' Development Programme (US\$ 10 433 000). The Director-General is also authorized to apply amounts not exceeding the provision for the Director-General's and Regional Directors' Development Programme to those sections of the effective working budget under which the programme expenditure will be incurred. All such transfers shall be reported in the financial report for the financial period 1990-1991. Any other transfers required shall be made and reported in accordance with the provisions of Financial Regulation 4.5.

D. The appropriations voted under paragraph A shall be financed by assessments on Members after deduction of the following:

	US \$
(i) reimbursement of programme support costs by the United Nations Development Programme in the estimated amount of	4 000 000
(ii) casual income in the amount of	39 543 000
Total	43 543 000

thus resulting in assessments on Members of US\$ 682 586 400. In establishing the amounts of contributions to be paid by individual Members, their assessments shall be reduced further by the amount standing to their credit in the Tax Equalization Fund, except that the credits of those Members that require staff members of WHO to pay taxes on their WHO emoluments shall be reduced by the estimated amounts of such tax reimbursements to be made by the Organization.