

2. PROGRAMME BUDGET

2.1 POLICY AND GUIDING PRINCIPLES

1. General Principles

WHA28.76 The Twenty-eighth World Health Assembly,

Bearing in mind the United Nations Declaration on the Establishment of a New International Economic Order (United Nations resolution 3201 (S-VI) as adopted by the General Assembly of the United Nations) in which the Members of the United Nations solemnly proclaimed their united determination to work urgently for the establishment of a new international economic order which shall "correct inequalities and redress existing injustices, make it possible to eliminate the widening gap between the developed and the developing countries and ensure steadily accelerating economic and social development and peace and justice for present and future generations";

Recalling United Nations resolution 3202 (S-VI) as adopted by the General Assembly of the United Nations on the Programme of Action on the Establishment of a New International Economic Order which "complements and strengthens the goals and objectives embodied in the International Development Strategy for the Second United Nations Development Decade as well as the new measures formulated by the General Assembly at its twenty-eighth session to offset the shortfalls in achieving those goals and objectives" and states that "All organizations, institutions, subsidiary bodies and conferences of the United Nations system are entrusted with the implementation of the Programme of Action";

Aware of the persisting tremendous differences in the health standards between the developed and developing countries, and of the lack of human, material and financial resources of the developing countries to cope with their burning health problems and to build their national health services;

Considering that, to meet the goals and objectives of the Second Development Decade and to implement the Declaration and the Programme of Action WHO should give increased priority to the provision of direct, immediate and adequate assistance and services to the developing countries;

Considering further that a number of technically sound requests for assistance could be met if additional resources were available to the Organization,

1. *DECIDES* that the regular programme budget shall ensure a substantial increase, in real terms, of technical assistance and services for developing countries from 1977 to the end of the Second Development Decade;

2. *DECIDES* further that the technical assistance to governments should:

(1) consist primarily of the types of assistance and services which have proved to be effective as well as those now being developed by the Organization;

(2) be as flexible as possible and adapted to the specific needs, conditions and priorities of individual countries and include operational components when necessary;

(3) be based on the experience gained and the improved understanding of the constraints limiting the development process of the developing countries;

3. *REQUESTS* the Director-General to adjust the proposed programme budget for 1977 in compliance with this resolution and to take it into account in his preparation of the 1978/1979 programme budget proposals; and

4. *REQUESTS* the Executive Board to consider the proposed programme budget for 1977 and the following years taking into account the terms of this resolution.

May 1975 226, 43

WHA29.48 The Twenty-ninth World Health Assembly,

Aware of the solemnly proclaimed determination of the United Nations to intensify international cooperation for the solution of the socioeconomic problems of the developing world;

Concerned with the gap between the health levels of the developed and developing countries;

Recalling resolution WHA28.76 on programme budget policy with regard to technical assistance to developing countries;

Considering the action initiated for its implementation in 1976 and 1977 and the relevant comments of the Executive Board at its fifty-seventh session;

Aware of the crucial role the programme budget and technical cooperation play in the achievement of this goal;

Aware of the necessity of continued collaboration with the United Nations Development Programme as well as with other funds providing extrabudgetary resources for health activities;

Noting with deep concern the increasing allocation of resources of the Organization towards establishment and administrative costs;

1. REQUESTS the Director-General:

(1) to reorient the working of the Organization with a view to ensuring that allocations of the regular programme budget reach the level of at least 60% in real terms towards technical cooperation and provision of services by 1980, by:

- (a) cutting down all avoidable and non-essential expenditure on establishment and administration, both at headquarters and in the regional offices;
- (b) streamlining the professional and administrative cadres;
- (c) phasing out projects which have outlived their utility;
- (d) making optimum use of the technical and administrative resources available in the individual developing countries;

(2) to submit a report to the Thirtieth World Health Assembly on the progress made in implementing this resolution and resolution WHA28.76, and to ensure that this is reflected in the proposed programme budget for 1978-79;

2. REQUESTS the Executive Board in its future reviews of programme budgets to pay special attention to the reorientation of programme budget policy necessary to give full effect to resolution WHA28.76 and this resolution.

May 1976 233, 30

EB59.R9 The Executive Board,

Having considered the report of the Director-General on policy and strategy for the development of technical cooperation and the report of the Programme Committee of the Executive Board thereon;¹

Having given special attention to and expressed its views on the reorientation of programme budget policy necessary to give full effect to resolutions WHA28.75,² WHA28.76 and WHA29.48, as outlined in the Board's report to the Thirtieth World Health Assembly;

1. ENDORSES the proposals of the Director-General, subject to the views expressed by the Executive Board;

2. CONSIDERS that these proposals respond fully to the policy directives of resolutions WHA28.75, WHA28.76 and WHA29.48;

3. REQUESTS the Director-General to keep these proposals under constant review and report regularly to the Programme

Committee of the Executive Board on progress made and problems encountered in the implementation of the programme budget policy and strategy;

4. RECOMMENDS to the Thirtieth World Health Assembly the adoption of the following resolution:³

Jan. 1977 238, 8

¹ WHO Official Records, No. 238, pp. 181 and 167.

² See p.10.

³ For text recommended by the Board and adopted by the Health Assembly, see resolution WHA30.30.

WHA30.30 The Thirtieth World Health Assembly,

Recalling resolutions WHA28.75¹ and WHA28.76 on technical cooperation with developing countries, and in particular resolution WHA29.48, which requests the Director-General to reorient the working of the Organization with a view to ensuring that allocations of the regular programme budget reach the level of at least 60% in real terms towards technical cooperation and provision of services by 1980;

Stressing the critical role, for the achievement of the ultimate health objectives of WHO, of socially relevant technical cooperation programmes, directed towards defined national health goals, that further national self-reliance and contribute directly and significantly to the improvement of the health status of the populations served;

Emphasizing the need for Member States to collaborate to increase the effectiveness of technical cooperation and to make better use of WHO;

Having considered the report of the Director-General on policy and strategy for the development of technical cooperation² and the recommendations of the Executive Board thereon,³ and in particular new trends in programme development and implementation in WHO and the proposed reorientation of the programme budget for 1978-1979 as well as the implications for 1980-1981 and later years;

Noting the phased reduction of posts and of certain establishment and other costs, including the phasing out of projects that have outlived their utility, in order to make substantial resources available for new and expanded programmes of technical cooperation during 1978-1981;

1. APPROVES the programme budget strategy proposed by the Director-General to enhance the coordinating role of WHO and within that approach to reorient the work of the Organization towards increased, effective technical cooperation with and services to governments;

2. AFFIRMS that the proposed strategy provides a basis for full response to the programme budget policy directives of resolutions WHA28.75, WHA28.76 and WHA29.48;

3. REQUESTS the Executive Board to continue in its future reviews of programme budgets to pay special attention to the reorientation of programme budget policy necessary to give full effect to resolutions WHA28.75, WHA28.76 and WHA29.48;

4. REQUESTS the Director-General to continue to develop and orient all the activities of WHO towards increased social relevance and benefit to the populations served;

5. **URGES** Member States to collaborate and make full use of their Organization for the international promotion of increased, effective technical cooperation in the field of health.

May 1977 240, 14

¹ See p. 10.

² WHO Official Records, No. 238, 1977, p. 181.

³ Resolution EB59.R9 and WHO Official Records, No. 238, 1977, p. 114.

WHA30.43 The Thirtieth World Health Assembly,

Faced with the magnitude of health problems and the inadequate and intolerably inequitable distribution of health resources throughout the world today;

3. **REQUESTS** the Executive Board and the Director-General to pursue the reorientation of the work of WHO for the development of technical cooperation and transfer of resources for health in accordance with one of the Organization's most important functions as the directing and coordinating authority in international health work.

May 1977 240, 25

EB61.R6 The Executive Board,

Having reviewed the report of its Programme Committee on monitoring of the implementation of programme budget policy and strategy for 1978-1981;¹

Recognizing that it is still too early to evaluate the operational implementation of the programme budget strategy, which begins in 1978;

1. **CONSIDERS** that the reorientation of the programmes and working of the Organization being undertaken or planned under the revised programme budget for 1978-1979 faithfully and adequately reflects the new programme budget policy and strategy approved by the Health Assembly in resolution WHA30.30;

2. **REQUESTS** the Programme Committee to continue to monitor the implementation of the programme budget policy and strategy and report to the Executive Board thereon.

Jan. 1978 244, 5

¹The comments and conclusions contained in this report were incorporated in the Executive Board's report on the proposed programme budget for 1978-1979 (financial year 1979), in WHO Official Records, No. 245, 1978. The Director-General's report on the subject, which the Programme Committee considered, is to be found on pp. 27-47 of that volume.

EB61.R18 The Executive Board,

Having reviewed the report of its Programme Committee on the tentative budgetary projections for the biennium 1980-1981,¹ together with background information on recent trends in the growth of the WHO regular budget and current trends in the economies of Member States;

Wishing to advise the Director-General, subject to the decision of the Health Assembly, on the appropriate level of the regular programme budget for 1980-1981 and on the factors to

be taken into account in planning for the future growth of the regular programme budget;

RECOMMENDS to the Thirty-first World Health Assembly that it adopt the following resolution:²

Jan. 1978 244, 12

¹ WHO Official Records, No. 244, 1978, p. 56.

² For text recommended by the Board and adopted by the Health Assembly, see resolution WHA31.23.

WHA31.23 The Thirty-first World Health Assembly,

Having considered the recommendations¹ of the Executive Board (resolution EB61.R18) related to the complex issues of the appropriate level of the WHO regular programme budget for 1980-1981 and the factors to be taken into account in planning for the future growth of the WHO regular programme budget;

2. **AFFIRMS** that the fundamental concern in determining the future development of the programme budget is the capability of WHO, with all the resources, competence and will at its disposal, through the collaboration of Member States, to fulfil its constitutional mandate and carry out the policy and strategy required by the Health Assembly.

May 1978 247, 15

¹ WHO Official Records, No. 244, 1978, p. 56.

WHA31.31 The Thirty-first World Health Assembly,

Considering the progress made in implementing the new programme budget policy embodied in resolutions WHA28.76, WHA29.48 and WHA30.30;

Reiterating that resolutions WHA28.76 and WHA29.48 form a historical and conceptual whole, and that

(1) their fundamental objective is to unify the potentials, resources and experiences of many countries with different social patterns and cultural traditions and at different stages of development in order to make it easier to bridge the health gap between the developed and the developing countries and to raise the overall level of health in the world; while

(2) their quantitative objective is to redistribute WHO's regular programme budget resources in order to increase substantially, in real terms, the allocations for technical cooperation;

Realizing that direct technical cooperation between WHO and its Member States can assume many forms;

Emphasizing the importance of regularly providing the Executive Board and the Health Assembly with relevant factual information to enable them to assess the progress of technical cooperation with individual countries in order to detect shortcomings and introduce improvements, as well as to assist WHO and all countries to gain from the valuable experience thus accumulated;

Referring to resolution EB61.R6, adopted by the Executive Board at its sixty-first session, on monitoring the implementation of programme budget policy and strategy;

1. CONCURS with the Executive Board's conclusion as to the importance of keeping under constant review the implementation of the programme budget policy and strategy;

2. REQUESTS the Director-General, within the general framework of monitoring the implementation of resolutions WHA28.76 and WHA29.48, to provide the Health Assembly and Executive Board with all relevant information to illustrate how the new programme budget policy and strategy are being applied in Member States, in particular in developing countries, and to what extent WHO's regular budget resources are being used for this purpose.

May 1978 247, 19

EB65(2) The Executive Board took note of the report of its Programme Committee on monitoring of the implementation of programme budget policy and strategy.

Jan. 1980 EB65/1980/REC/1, 22

2. Principles Governing Allocations as between Regions

For resolutions on this subject, see Volume I, page 198.

2.2 DEVELOPMENT, FORM OF PRESENTATION AND PROCEDURE FOR EXAMINATION

1. Biennial Budgeting

EB51.R51 The Executive Board,

Having examined the implications and possible methods of implementing biennial budgeting on the basis of the report submitted by the Director-General;¹ and

Being aware that a constitutional amendment abolishing any reference to a particular budgetary period would permit biennial budgeting,

1. RECOMMENDS that a programme and budget for a biennial period be introduced as soon as possible; and

2. RECOMMENDS to the World Health Assembly that, if it adopts the proposed amendments to Articles 34 and 55 of the Constitution, it also adopt the following resolution:

The Twenty-sixth World Health Assembly,

Considering resolution WHA26 ... adopting amendments to Articles 34 and 55 of the Constitution;

Considering further the desirability of proceeding at the earliest possible moment to a biennial budget cycle;

Bearing in mind that, in order to harmonize WHO's budget cycle with that of the United Nations and those of other specialized agencies, such a biennial cycle should commence in the biennium 1976-1977; and

Recognizing that, if the amendments to Articles 34 and 55 of the Constitution have not entered into force before the preparation and adoption of a budget for the biennium 1976-1977, it would be appropriate to adopt transitional measures, compatible with the constitutional rights of Members of WHO,

1. DECIDES that, if the amendments to Articles 34 and 55 of the Constitution have entered into force in time,

(1) a biennial budget cycle for the World Health Organization shall commence in the biennium 1976-1977;

(2) the biennial budget shall be presented in a single programme-oriented budget every two years to the Executive Board and to the World Health Assembly;

(3) the scale of assessments on Members shall be approved for the full biennium, with equal annual contributions due and payable in each calendar year in the two-year financial period; and

2. DECIDES further that, if the amendments to Articles 34 and 55 of the Constitution have not entered into force prior to the preparation of the biennial budget for 1976-1977 and its adoption by the World Health Assembly, the arrangements under paragraph 1 above shall nevertheless become effective, subject to the following transitional measures:

(1) the constitutional right of Members to review annually the budget shall be preserved; and

(2) no request by a Member for such review shall be placed on the agenda of the World Health Assembly unless it has been communicated to Members and Associate Members at least 90 days before the opening of the session.

Jan. 1973 206, 34

¹ WHO Official Records, No. 206, 1973, p. 121.

WHA26.38 The Twenty-sixth World Health Assembly,

Considering resolution WHA26.37¹ adopting amendments to Articles 34 and 55 of the Constitution;

Considering the desirability of proceeding as soon as possible to a biennial budget cycle and of preparing for it without delay;

Recognizing, nevertheless, that it is impossible to put into force measures incompatible with the present provisions of the Constitution,

DECIDES that, pending the coming-into-force of the above-mentioned amendments:

(1) every two years, starting in 1975, a proposed budget prepared by the Director-General covering the succeeding two years shall be placed before the Executive Board and the Assembly;

(2) the portion of the biennial budget corresponding to the next financial year submitted to the Executive Board and to the Assembly, in accordance with the provisions of Articles 34 and 55 of the Constitution, shall be examined each year;

(3) the World Health Assembly shall approve each year the appropriation resolution concerning the next financial year.

May 1973 209, 21

¹ See p. 262.

WHA30.20 The Thirtieth World Health Assembly,

Having considered the report of the Director-General on the introduction of a biennial budget cycle¹ as well as the recommendation of the Executive Board in resolution EB51.R51 that a programme and budget for a biennial period be introduced as soon as possible;

Noting that the necessary enabling amendments of Articles 34 and 55 of the Constitution, which were adopted by the Twenty-sixth World Health Assembly in resolution WHA26.37,² came into force on 3 February 1977 upon acceptance by two-thirds of the Member States;

Confirming the desirability of introducing biennial budgeting as an integral part of biennial programming in WHO;

Considering that the first biennium for which biennial budgeting could become effective is the 1980-1981 biennium, until which time the transitional measures introduced in resolution WHA26.38 should remain in force;

1. DECIDES that the programme budget of WHO shall cover a two-year period beginning with the biennium 1980-1981 and shall be reviewed and approved by the Health Assembly on a two-year basis;

2. DECIDES that all prior resolutions and decisions of the Health Assembly shall be construed as conforming to this resolution.

May 1977 240, 9

¹ WHO Official Records, No. 240, 1977, p. 77.

² See p. 262.

2. Programme Budgeting, including Form of Presentation of the Programme Budget

For previous resolutions, see Volume I, page 193.

WHA26.40 The Twenty-sixth World Health Assembly,

Noting the progress in the development of WHO international health programmes;

Recognizing the need for further improvement of assistance to developing countries in the field of health;

Taking into account additional difficulties in the financing of WHO activities arising from the international monetary situation; and

Considering that WHO should aim at wider, more flexible and effective utilization of all sources of financing, as well as technical, material and other resources available,

1. CONSIDERS it expedient to show the technical assistance component more clearly in WHO programmes and budgets; and

2. REQUESTS the Director-General and the Executive Board to study, in the light of the provisions of Article 5.5 of the WHO Financial Regulations and of the current Administrative Committee on Coordination (ACC) study, the possibility of financing WHO activities in currencies other than US dollars and Swiss francs, and to report thereupon to the Twenty-seventh World Health Assembly.

May 1973 209, 22

EB59.R50 The Executive Board,

Having considered the report of the Director-General¹ on development of programme budgeting and management of WHO's resources at country level, and also the regional committee resolutions supporting the proposals therein;

Bearing in mind the views expressed during its discussion of that report and those resolutions;

1. ENDORSES the proposals of the Director-General introducing further improvements in the programme budgeting procedures and form of presentation of programme budgets in WHO;

2. RECOMMENDS to the Thirtieth World Health Assembly the adoption of the following resolution:²

Jan. 1977 238, 31

¹ WHO Official Records, No. 238, 1977, p. 79.

² The Health Assembly adopted, as resolution WHA30.23, the text recommended by the Board with the addition of the words "and projects" in paragraph 1 (4) of the operative part.

WHA30.23 The Thirtieth World Health Assembly,

Recalling resolution WHA25.23, which adopted for WHO a form of programme budget presentation based on the principles of a programme-oriented approach to planning, budgeting and management;

Recognizing the desirability of extending the principles of such programme budgeting to the planning, development and presentation of technical cooperation programmes with governments and to the management of WHO's resources at country level;

Emphasizing the need for close collaboration between WHO and Member States in the development of well-defined country health programmes within which individual projects and activities can subsequently be planned in detail and implemented in relation to overall programme objectives and in close harmony with national health programme processes;

Recognizing the importance of effective planning, implementation, reporting, accounting and evaluation of individual projects which form the basis of programmes of WHO in accordance with the principles of programme budgeting;

Realizing also the problems of preparing in advance an accurate and realistic list of projects supported by the Organization during the biennial budget cycle, by the time that programme budget is approved;

Having considered the report of the Director-General on the development of programme budgeting and management of WHO's resources at country level, along with the relevant resolutions of the regional committees, and the recommendations of the Executive Board thereon;¹

1. ADOPTS the programme budgeting procedures and the form of budget presentation outlined in the report, whereby:

(1) in the early stages of the programme budget process, WHO and national authorities will collaborate in identifying and developing priority programmes for cooperation, directed towards attaining national health goals defined in country health programmes and expressed in terms of a general programme rather than in the form of individual projects or detailed activities;

(2) technical cooperation programme proposals will be presented in regional programme budgets in the form of narrative country programme statements, supported by budgetary tables in which the country planning figures are broken down by programme so as to facilitate a programme-oriented review by the respective regional committees; this information on country programmes will no longer be republished as an information annex to the Director-General's proposed programme budget, provided that such regional material is available to delegates to the Health Assembly and members of the Board in connexion with the review and approval of the WHO programme budget;

(3) detailed plans of operation or work, and budgetary estimates for individual projects and activities planned within defined health programmes, will be developed at a later stage, closer to and as a part of programme implementation at country level;

(4) adequate information on the implementation and completion of programmes and projects as well as information on their progress, efficiency, and effectiveness, will be made available to the delegates to the Health Assembly and members of the Executive Board in the context of the evaluation system under incremental development in WHO;

2. REQUESTS the Director-General to put the new programme budgeting procedure into effect for the forthcoming programme budget cycle, and to introduce the corresponding form of budget presentation in the proposed programme budget for 1980 and 1981.

May 1977 **240**, 11

¹ Resolution EB59.R50 and WHO Official Records, No. 238, 1977, p. 79.

EB65.R6 The Executive Board,

Having considered the reports of its Programme Committee and of the Director-General on the development and presentation of the proposed programme budget for 1982-1983;

1. NOTES with satisfaction the steps taken by the Director-General to overcome the main difficulties encountered by the

Board when it reviewed the proposed programme budget for 1980-1981 at its sixty-third session, in January 1979;

2. CONCURS with the suggestions for further improvements in the form of presentation of the programme budget, and in procedures for its review, outlined in the reports of the Programme Committee and of the Director-General;

3. AGREES that efforts should be continued to develop a simpler but more informative programme budget presentation that would facilitate an understanding of the proposals contained in the programme budget document without necessarily increasing its size;

4. APPROVES the recommendation that the other possible ways of providing guidance and assistance to Board members in order to facilitate their review of the proposed programme budget, outlined in the above-mentioned reports, be tried out on an experimental basis;

5. URGES the Director-General and the Regional Directors to ensure the appropriate allocation, in the formulation of the programme budget for 1982-1983, of funds for the development and implementation of strategies for health for all by the year 2000, as requested in paragraph 12(2) of resolution WHA32.30,¹ taking into consideration the recommendations of the International Conference on Primary Health Care, Alma-Ata, USSR, 1978.

Jan. 1980 EB65/1980/REC/1, 7

¹ See p. 2.

3. Procedure for Examination

For resolutions on this subject, see Volume I, page 198.

For procedure at sessions of the Health Assembly and the Executive Board, see pages 216 and 232 of this volume.

2.3 CONSIDERATION AND APPROVAL

2.3.1 FINANCIAL YEAR 1972

For previous resolutions, see Volume I, page 235.

Transfers between Sections of the Appropriation Resolution for 1972 (January 1973)

EB51.R4 The Executive Board,

Having considered the Director-General's report on transfers between sections of the Appropriation Resolution for the financial year 1972 (WHA24.42),¹

1. CONFIRMS its concurrence in the transfer of US \$3700 from Appropriation Section 1 (World Health Assembly) to Appropriation Section 12 (Headquarters building: Repayment of loans);

2. NOTES the transfers between the sections in paragraph A, Part II (Operating Programme) of the Appropriation Resolution for the financial year 1972, made by the Director-General in accordance with his authority as contained in paragraph C of that resolution;

3. REQUESTS the Director-General to report to the Ad Hoc Committee of the Executive Board, meeting at the time of the Twenty-sixth World Health Assembly, on any additional

transfers between sections of the Appropriation Resolution for 1972 which he may have found it necessary to make at the time of closure and audit of the accounts.

Jan. 1973 206, 6

¹ See Vol. I, p. 236.

2.3.2 FINANCIAL YEAR 1973

For previous resolutions, see Volume I, page 238.

1. Amendments to the Appropriation Resolution for 1973

EB51.R5 The Executive Board,

Having considered the report of the Director-General on proposed changes in the titles of certain sections of the Appropriation Resolution for the financial year 1973 (WHA25.46),¹

1. CONCURS with the proposals of the Director-General; and
2. RECOMMENDS to the Twenty-sixth World Health Assembly that it adopt the following resolution:²

Jan. 1973 206, 7

¹ See Vol. I, p. 239.

² For text recommended by the Board and adopted by the Health Assembly, see resolution WHA26.12.

WHA26.12 The Twenty-sixth World Health Assembly,

Having considered the proposals of the Director-General and the recommendations of the Executive Board concerning changes in the titles of certain sections of the Appropriation Resolution for 1973,

DECIDES to amend the text of the Appropriation Resolution for the financial year 1973 (WHA25.46)¹ by changing the titles of Appropriation Sections 6 (Public health services), 7 (Health protection and promotion), and 8 (Education and training), to read: 6. Strengthening of health services, 7. Noncommunicable diseases, and 8. Health manpower development.

May 1973 209, 5

¹ See Vol. I, p. 239.

WHA26.17 The Twenty-sixth World Health Assembly,

Having considered the request of the Government of Pakistan for a reduction of its contributions for 1972 and 1973, and having noted the recommendation of the Executive Board in this matter,¹

DECIDES:

(1) that the contribution of Pakistan for the year 1973 shall be reduced by the following amounts:

in respect of:	US \$
1972	11 203
1973	36 960
	<u>48 163</u>

(2) that the Appropriation Resolution for the financial year 1973 (WHA25.46)² shall be amended by:

(a) decreasing the assessment against Members by US \$48 163 to US \$105 093 027; and

(b) increasing the amount shown in subparagraph (ii) of paragraph D of resolution WHA25.46 by US \$48 163.

May 1973 209, 8

¹ See resolution EB51.R48, p. 275.

² See Vol. I, p. 239.

2. Transfers between Sections of the Appropriation Resolution for 1973 (January 1973)

EB51.R6 The Executive Board,

Having considered the Director-General's report¹ on transfers between sections of the Appropriation Resolution for the financial year 1973 (WHA25.46),²

1. NOTES the transfers between the sections in paragraph A, Part II (Operating Programme) made by the Director-General in accordance with paragraph C of that resolution; and

2. CONCURS in those transfers between the sections of paragraph A proposed by the Director-General in accordance with Financial Regulation 4.5 and relating to Part I (Organizational Meetings), Part III (Administrative Services), Part IV (Other Purposes), and to that portion of the transfer from Section 7 under Part II (Operating Programme) which is in excess of 10% of the amount appropriated for this section:

Appropriation Section	Purpose of Appropriation	Amounts voted by the Twenty-fifth World Health Assembly US \$	Transfers: Increase (decrease) US \$	Revised Appropriations US \$
PART I: ORGANIZATIONAL MEETINGS				
1.	World Health Assembly . . .	610 800	(25 800)	585 000
2.	Executive Board and its committees	332 430	—	332 430
3.	Regional committees	137 700	4 800	142 500
	Total — Part I	1 080 930	(21 000)	1 059 930
PART II: OPERATING PROGRAMME				
4.	Communicable diseases . . .	17 954 502	(324 532)	17 629 970
5.	Environmental health	7 545 186	209 129	7 754 315
6.	Strengthening of health services ³	20 950 107	3 690 288	24 640 395
7.	Noncommunicable diseases ³	6 320 082	(2 813 366)	3 506 716
8.	Health manpower development ³	9 771 044	(66 101)	9 704 943
9.	Other activities	14 867 452	(912 484)	13 954 968
10.	Regional offices	7 936 928	4 207	7 941 135
	Total — Part II	85 345 301	(212 859)	85 132 442
PART III: ADMINISTRATIVE SERVICES				
11.	Administrative services . . .	6 182 869	232 559	6 415 428
	Total — Part III	6 182 869	232 559	6 415 428

Appropriation Section	Purpose of Appropriation	Amounts voted by the Twenty-fifth World Health Assembly US \$	Transfers: Increase (decrease) US \$	Revised Appropriations US \$
PART IV: OTHER PURPOSES				
12.	Headquarters building: Repayment of loans . . .	565 300	1 300	566 600
	Total — Part IV	565 300	1 300	566 600
	Effective Working Budget (Parts I, II, III and IV)	93 174 400	—	93 174 400

Jan. 1973 206, 7

¹ WHO Official Records, No. 206, 1973, p. 45.

² See Vol. I, p. 239.

³ New titles recommended by the Executive Board in resolution EB51.R5 and adopted by the Health Assembly in resolution WHA26.12.

3. Supplementary Budget for 1973

EB51.R7 The Executive Board,

Having considered the supplementary estimates for 1973 submitted by the Director-General, in accordance with Financial Regulation 3.10, to provide for unforeseen additional costs at headquarters relating to general service salaries and to the post adjustment for professional and ungraded staff;¹ and

Considering that it is desirable to avoid making additional assessments on Members for the year 1973,

1. CONCURS with the recommendations of the Director-General concerning the financing of these supplementary estimates;
2. REQUESTS the Director-General to report to the Ad Hoc Committee of the Executive Board, meeting at the time of the Twenty-sixth World Health Assembly, on any further developments which would affect the proposed supplementary estimates for 1973;
3. REQUESTS the Ad Hoc Committee to consider any such report by the Director-General, and to submit to the Twenty-sixth World Health Assembly on behalf of the Board such recommendations as it deems desirable; and
4. RECOMMENDS to the Twenty-sixth World Health Assembly that it adopt the following resolution:²

The Twenty-sixth World Health Assembly,

Having considered the proposals of the Director-General and the recommendations of the Executive Board concerning the supplementary estimates for 1973 to meet unforeseen additional costs at headquarters relating to general service salaries and to the post adjustment for professional and ungraded staff; and

Considering that it is desirable to avoid making additional assessments on Members for the year 1973 to finance these supplementary estimates,

1. APPROVES the supplementary estimates for 1973; and
2. DECIDES to amend the Appropriation Resolution for the financial year 1973 (WHA25.46)³ by:
 - (i) increasing the relevant appropriation sections by the following amounts:

Appropriation Section	Purpose of Appropriation	Amount US \$
PART II: OPERATING PROGRAMME		
4.	Communicable diseases	74 000
5.	Environmental health	52 900
6.	Strengthening of health services ⁴	55 170
7.	Noncommunicable diseases ⁴	30 450
8.	Health manpower development ⁴	35 130
9.	Other activities	232 930
	Total — Part II	480 580
PART III: ADMINISTRATIVE SERVICES		
11.	Administrative services	192 420
	Total — Part III	192 420
	TOTAL — ALL PARTS	673 000

(ii) increasing the amount shown in subparagraph (ii) of paragraph D of resolution WHA25.46 by US \$673 000.

Jan. 1973 206, 8

¹ WHO Official Records, No. 206, 1973, p. 86.

² Subject to confirmation by the Ad Hoc Committee of the Executive Board. For the report of the Ad Hoc Committee, see WHO Official Records, No. 209, 1973, p. 51.

³ See Vol. I, p. 239.

⁴ New titles recommended by the Executive Board in resolution EB51.R5 and adopted by the Health Assembly in resolution WHA26.12.

WHA26.16 The Twenty-sixth World Health Assembly,

Having considered the proposals of the Director-General and the recommendations of the Executive Board concerning the supplementary estimates for 1973 to meet the unforeseen additional costs at headquarters relating to general service salaries and post adjustment for professional and ungraded staff, and the increased costs required to implement the revised 1973 programme as a consequence of international monetary developments;¹ and

Considering that it is desirable to avoid making additional assessments on Members for the year 1973 to finance these supplementary estimates,

1. DECIDES as an exceptional measure that the provisions included in the approved budget for 1973 for credits to the Terminal Payments Account be decreased to US \$153 100, in order to reduce by US \$1 985 600 the revised supplementary estimates of US \$5 494 100 proposed by the Director-General, the full amount of which would otherwise be necessary;

2. APPROVES supplementary estimates for 1973 in the amount of US \$3 508 500; and

3. DECIDES to amend the Appropriation Resolution for the financial year 1973 (resolution WHA25.46)² as follows:

(i) increase and decrease the relevant appropriation sections by the following amounts:

Appropriation Section	Purpose of Appropriation	Amount US \$
PART I: ORGANIZATIONAL MEETINGS		
1.	World Health Assembly	94 400
2.	Executive Board and its committees	15 300
	Total — Part I	109 700

Appropriation Section	Purpose of Appropriation	Amount US \$
PART II: OPERATING PROGRAMME		
4.	Communicable diseases	118 864
5.	Environmental health	204 857
6.	Strengthening of health services	(163 534)
7.	Noncommunicable diseases	162 176
8.	Health manpower development	97 198
9.	Other activities	1 753 565
10.	Regional offices	194 122
	Total — Part II	2 367 248
PART III: ADMINISTRATIVE SERVICES		
11.	Administrative services	964 052
	Total — Part III	964 052
PART IV: OTHER PURPOSES		
12.	Headquarters building: Repayment of loans	67 500
	Total — Part IV	67 500
	Effective Working Budget (Parts I, II, III and IV)	3 508 500
	TOTAL — ALL PARTS	3 508 500

(ii) delete paragraph D of resolution WHA25.46 and replace by the following revised paragraph D:

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

- (i) reimbursement from the United Nations Development Programme in the amount of US \$2 233 000
 - (ii) casual income in the amount of US \$4 508 500
- Total US \$6 741 500

thus resulting in assessments against Members of US \$105 141 190. In establishing the amounts of contributions to be paid by individual Members, their assessments shall be reduced further by the amounts standing to their credit in the Tax Equalization Fund, except that the credits of those Members whose nationals, staff members of WHO, are required to pay taxes on their WHO emoluments shall be reduced by the estimated amounts of such tax reimbursements to be made by the Organization.”

May 1973 209, 6

¹ See WHO Official Records, No. 209, 1973, p. 51.
² See Vol. I, p. 239.

4. Transfers between Sections of the Appropriation Resolution for 1973 (January 1974)

EB53.R9 The Executive Board,

Having considered the Director-General's report on transfers between sections of the Appropriation Resolution for the financial year 1973 (WHA25.46),¹

1. CONFIRMS its concurrence in the transfer of US \$50 000 from Appropriation Section 6 (Strengthening of health services) to Appropriation Section 11 (Administrative services) and of US \$3800 from Appropriation Section 9 (Other activities) to Appropriation Section 12 (Headquarters building: Repayment of loans);

2. NOTES the transfers between the sections in paragraph A, Part II (Operating programme) of the Appropriation Resolution

for the financial year 1973, made by the Director-General in accordance with his authority as contained in paragraph C of that resolution;

3. REQUESTS the Director-General to report to the Ad Hoc Committee of the Executive Board, meeting at the time of the Twenty-seventh World Health Assembly, on any additional transfers between sections of the Appropriation Resolution for 1973 which he may have found it necessary to make at the time of closure and audit of the accounts.

Jan. 1974 215, 8

¹ See Vol. I, p. 239.

2.3.3 FINANCIAL YEAR 1974

1. Recommendations of the Executive Board

EB51.R24 The Executive Board,

Having examined in detail the proposed programme and budget estimates for 1974 submitted by the Director-General in accordance with the provisions of Article 55 of the Constitution; and

Considering the comments and recommendations on the proposals made by the Standing Committee on Administration and Finance,

1. TRANSMITS to the Twenty-sixth World Health Assembly the programme and budget estimates as proposed by the Director-General for 1974,¹ together with its comments and recommendations;² and

2. RECOMMENDS to the Health Assembly that it approve an effective working budget for 1974 of US \$100 250 000.

Jan. 1973 206, 20

¹ WHO Official Records, No. 204, 1972.

² WHO Official Records, No. 207, 1973.

2. Effective Working Budget and Budget Level for 1974

WHA26.33¹ The Twenty-sixth World Health Assembly

DECIDES that:

(1) the effective working budget for 1974 shall be US \$106 328 800;

(2) the budget level shall be established in an amount equal to the effective working budget as provided in paragraph (1) above, plus staff assessment and the assessments represented by the Undistributed Reserve; and

(3) the budget for 1974 shall be financed by assessments on Members after deduction of the reimbursement from the United Nations Development Programme in the estimated amount of US \$2 000 000.

May 1973 209, 17

¹ See WHO Official Records, No. 209, 1973, p. 63.

3. Programmes Planned for 1974 under the Voluntary Fund for Health Promotion

EB51.R17 The Executive Board,

Having considered the programmes planned to be financed in 1974 from the Voluntary Fund for Health Promotion, as shown in Annex 5 to *Official Records* No. 204; and

Noting that these programmes are complementary to the programmes included in the regular budget of the Organization,

RECOMMENDS to the Twenty-sixth World Health Assembly that it adopt the following resolution:¹

Jan. 1973 206, 15

¹ For text recommended by the Board and adopted by the Health Assembly, see resolution WHA26.39.

WHA26.39 The Twenty-sixth World Health Assembly,

Having considered the programmes planned to be financed in 1974 from the Voluntary Fund for Health Promotion, as shown in Annex 5 to *Official Records* No. 204,

1. NOTES that the programmes are complementary to the programmes included in the regular budget of the Organization;
2. NOTES further that the programmes conform to the general programme of work for the period 1973-1977¹ and that the research programmes are in accordance with advice received by the Director-General from the Advisory Committee on Medical Research; and
3. REQUESTS the Director-General to implement the programmes planned for 1974 to the extent to which funds become available.

May 1973 209, 22

¹ WHO Official Records, No. 193, 1971, p. 65.

4. Appropriation Resolution for 1974

WHA26.41 The Twenty-sixth World Health Assembly

RESOLVES to appropriate for the financial year 1974 an amount of US \$119 864 890 as follows:

A.	Appropriation Section	Purpose of Appropriation	Amount US \$
	PART I: ORGANIZATIONAL MEETINGS		
	1. World Health Assembly		700 850
	2. Executive Board and its committees		417 430
	3. Regional committees		147 300
	Total — Part I		1 265 580
	PART II: OPERATING PROGRAMME		
	4. Communicable diseases		18 554 196
	5. Environmental health		9 364 880
	6. Strengthening of health services		26 365 560
	7. Noncommunicable diseases		4 190 297
	8. Health manpower development		11 253 101
	9. Other activities		17 491 732
	10. Regional offices		8 965 947
	Total — Part II		96 185 713
	PART III: ADMINISTRATIVE SERVICES		
	11. Administrative services		8 207 307
	Total — Part III		8 207 307
	PART IV: OTHER PURPOSES		
	12. Headquarters building: Repayment of loans	670 200	
	Total — Part IV		670 200
	Effective Working Budget (Parts I, II, III and IV)		106 328 800

PART V: STAFF ASSESSMENT

13. Transfer to Tax Equalization Fund	10 707 140
Total — Part V	10 707 140

PART VI: RESERVE

14. Undistributed reserve	2 828 950
Total — Part VI	2 828 950
TOTAL — ALL PARTS	119 864 890

B. Amounts not exceeding the appropriations voted under paragraph A shall be available for the payment of obligations incurred during the period 1 January to 31 December 1974, in accordance with the provisions of the Financial Regulations.

Notwithstanding the provisions of this paragraph, the Director-General shall limit the obligations to be incurred during the financial year 1974 to Parts I, II, III, IV and V.

C. Notwithstanding the provisions of Financial Regulation 4.5, the Director-General is authorized to make transfers between the sections in Part II (Operating Programme) up to an amount not exceeding 10% of the amount appropriated for the appropriation section from which the transfer is made. Any such transfers required in excess of 10% may be made in accordance with the provisions of Financial Regulation 4.5. All transfers between sections shall be reported to the Executive Board at its next session.

D. The appropriations voted under paragraph A shall be financed by assessments on Members after deduction of reimbursement from the United Nations Development Programme in the estimated amount of US \$2 000 000, thus resulting in assessments against Members of US \$117 864 890. 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 who 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.

May 1973 209, 22

5. Transfers between Sections of the Appropriation Resolution for 1974 (January 1974)

EB53.R10 The Executive Board,

Having considered the Director-General's report¹ on transfers between sections of the Appropriation Resolution for the financial year 1974 (WHA26.41),

CONCURS in the transfers proposed by the Director-General between sections of paragraph A of the Appropriation Resolution for the financial year 1974, as follows:

Appropriation Section	Purpose of Appropriation	Amounts voted by the Twenty-sixth World Health Assembly US \$	Transfers: Increases (decrease) US \$	Revised Appropriations US \$
PART I: ORGANIZATIONAL MEETINGS				
1. World Health Assembly		700 850	43 200	744 050
2. Executive Board and its committees		417 430	14 700	432 130
3. Regional committees		147 300	—	147 300
Total — Part I		1 265 580	57 900	1 323 480

Appropriation Section	Purpose of Appropriation	Amounts voted by the Twenty-sixth World Health Assembly	Transfers: Increases (decrease)	Revised Appropriations	Appropriation Section	Purpose of Appropriation	Amount US \$
PART II: OPERATING PROGRAMME					PART II: OPERATING PROGRAMME		
4.	Communicable diseases . . .	18 554 196	—	18 554 196	4.	Communicable diseases	546 000
5.	Environmental health	9 364 880	—	9 364 880	5.	Environmental health	211 900
6.	Strengthening of health services	26 365 560	—	26 365 560	6.	Strengthening of health services	913 200
7.	Noncommunicable diseases	4 190 297	—	4 190 297	7.	Noncommunicable diseases	68 100
8.	Health manpower development	11 253 101	—	11 253 101	8.	Health manpower development	170 900
9.	Other activities	17 491 732	(57 900)	17 433 832	9.	Other activities	196 300
10.	Regional offices	8 965 947	—	8 965 947	10.	Regional offices	261 300
	Total — Part II	96 185 713	(57 900)	96 127 813		Total — Part II	2 367 700
PART III: ADMINISTRATIVE SERVICES					PART III: ADMINISTRATIVE SERVICES		
11.	Administrative services	8 207 307	—	8 207 307	11.	Administrative services	103 300
	Total — Part III	8 207 307	—	8 207 307		Total — Part III	103 300
PART IV: OTHER PURPOSES					TOTAL — ALL PARTS		
12.	Headquarters building: Repayment of loans	670 200	—	670 200		TOTAL — ALL PARTS	2 471 000
	Total — Part IV	670 200	—	670 200			
	Effective Working Budget (Parts I, II, III and IV)	106 328 800	—	106 328 800			

Jan. 1974 215, 9

¹ WHO Official Records, No. 215, 1974, p. 56.

6. Supplementary Budget for 1974

EB53.R11 The Executive Board,

Having considered the supplementary estimates for 1974 submitted by the Director-General,¹ in accordance with Financial Regulation 3.10, to provide for unforeseen additional costs relating to the consolidation of five classes of post adjustment into the base salary scales for professional and ungraded posts; and

Considering that it is desirable to avoid making additional assessments on Members for the year 1974,

1. CONCURS with the recommendations of the Director-General concerning the financing of these supplementary estimates;
2. RECOMMENDS to the Twenty-seventh World Health Assembly that it adopt the following resolution:²

Jan. 1974 215, 10

¹ WHO Official Records, No. 215, 1974, p. 56.

² For text recommended by the Board and adopted by the Health Assembly, see resolution WHA27.4.

WHA27.4 The Twenty-seventh World Health Assembly,

Having considered the proposals of the Director-General and the recommendations of the Executive Board concerning the supplementary estimates for 1974 to meet unforeseen additional costs relating to the consolidation of five classes of post adjustment into the base salary scales for professional and ungraded posts; and

Considering that it is desirable to avoid making additional assessments on Members for the year 1974 to finance these supplementary estimates,

1. APPROVES the supplementary estimates for 1974; and
2. DECIDES to amend the Appropriation Resolution for the financial year 1974 (resolution WHA26.41) by increasing the relevant appropriation sections by the following amounts:

Appropriation Section	Purpose of Appropriation	Amount US \$
PART II: OPERATING PROGRAMME		
4.	Communicable diseases	546 000
5.	Environmental health	211 900
6.	Strengthening of health services	913 200
7.	Noncommunicable diseases	68 100
8.	Health manpower development	170 900
9.	Other activities	196 300
10.	Regional offices	261 300
	Total — Part II	2 367 700

Appropriation Section	Purpose of Appropriation	Amount US \$
PART III: ADMINISTRATIVE SERVICES		
11.	Administrative services	103 300
	Total — Part III	103 300

TOTAL — ALL PARTS 2 471 000

3. DECIDES further to amend paragraph D of resolution WHA26.41 to read :

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

- (i) Reimbursement from the United Nations Development Programme in the estimated amount of US \$2 000 000
 - (ii) Casual income in the amount of US \$2 471 000
- Total US \$4 471 000

thus resulting in assessments against Members of US \$117 864 890. 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.”

May 1974 217, 2

EB53.R25 The Executive Board,

Appreciating the generous gesture of the Government of the People’s Republic of China in declining the assistance envisaged to be given by WHO to China as approved for 1974 and proposed for 1975,¹

EXPRESSES its gratitude to the Government of the People’s Republic of China for thus releasing the funds originally earmarked for this purpose, which will enable the Organization to increase its assistance to those countries most in need of it.

Jan. 1974 215, 21

¹ Proposed programme and budget estimates for 1975, WHO Official Records, No. 212, 1973, p. 669.

7. Transfers between Sections of the Appropriation Resolution for 1974 (May 1974)

EB54.R9 The Executive Board,

Having considered the Director-General’s report¹ on transfers between sections of the Appropriation Resolution for the financial year 1974 (WHA26.41),

1. NOTES the transfers between the sections in paragraph A, Part II (Operating programme) of the Appropriation Resolution for the financial year 1974, made by the Director-General in accordance with his authority as contained in paragraph C of that resolution; and

2. CONCURS in the transfer of a total amount of US \$626 700 from various appropriation sections in Part II (Operating programme) of the Appropriation Resolution for the financial year 1974 to Appropriation Section 11 (Administrative services).

¹ WHO Official Records, No. 219, 1974, p. 18.

May 1974 219, 6

8. Transfers between Sections of the Appropriation Resolution for 1974 (January 1975)

EB55.R4 The Executive Board,

Having considered the Director-General's report on transfers between sections of the Appropriation Resolution for the financial year 1974 (WHA26.41),

1. CONFIRMS its concurrence in the transfer of US \$23 900 from Appropriation Section 6 (Strengthening of health services), US \$31 000 from Appropriation Section 9 (Other activities) and US \$44 000 from Appropriation Section 11 (Administrative services) to Appropriation Section 1 (World Health Assembly)—US \$31 100, and to Appropriation Section 12 (Headquarters building: Repayment of loans)—US \$67 800;

2. NOTES the transfers between the sections in paragraph A, Part II (Operating programme) of the Appropriation Resolution for the financial year 1974, made by the Director-General in accordance with his authority as contained in paragraph C of that resolution; and

3. REQUESTS the Director-General to report to the Ad Hoc Committee of the Executive Board, meeting at the time of the Twenty-eighth World Health Assembly, on any additional transfers between sections of the Appropriation Resolution for 1974 which he may have found it necessary to make at the time of closure and audit of the accounts.

Jan. 1975 223, 4

2.3.4 FINANCIAL YEAR 1975

1. Recommendations of the Executive Board

EB53.R22 The Executive Board,

Having examined in detail the proposed programme and budget estimates for 1975 submitted by the Director-General in accordance with the provisions of Article 55 of the Constitution; and

Considering the comments and recommendations on the proposals made by the Standing Committee on Administration and Finance,

1. TRANSMITS to the Twenty-seventh World Health Assembly the programme and budget estimates as proposed by the Director-General for 1975,¹ together with its comments and recommendations;² and

2. RECOMMENDS to the Health Assembly that it approve an effective working budget for 1975 of US \$115 240 000.

Jan. 1974 215, 20

¹ WHO Official Records, No. 212, 1973.

² WHO Official Records, No. 216, 1974.

2. Effective Working Budget and Budget Level for 1975

WHA27.24 The Twenty-seventh World Health Assembly

DECIDES that:

(1) the effective working budget for 1975 shall be US \$115 240 000;

(2) the budget level shall be established in an amount equal to the effective working budget as provided for in paragraph (1) above plus staff assessment and the assessments represented by the Undistributed Reserve; and

(3) the budget for 1975 shall be financed by assessments on Members after deduction of the following:

(i) reimbursement from the United Nations Development Programme in the estimated amount of US \$1 800 000;

(ii) the amount of US \$1 200 000 available as casual income for 1975.

May 1974 217, 11

3. Appropriation Resolution for 1975

WHA27.56 The Twenty-seventh World Health Assembly

RESOLVES to appropriate for the financial year 1975 an amount of US \$132 664 620 as follows:

A.

Appropriation Section	Purpose of Appropriation	Amount US \$
1.	Policy organs	1 372 300
2.	General management and coordination	4 904 290
3.	Strengthening of health services	21 771 588
4.	Health manpower development	16 398 543
5.	Disease prevention and control	26 786 376
6.	Promotion of environmental health	7 375 098
7.	Health information and literature	10 737 742
8.	General service and support programme	13 898 291
9.	Support to regional programmes	11 995 772
	Effective working budget	115 240 000
10.	Transfer to Tax Equalization Fund	14 333 750
11.	Undistributed reserve	3 090 870
	Total	132 664 620

B. Amounts not exceeding the appropriations voted under paragraph A shall be available for the payment of obligations incurred during the period 1 January to 31 December 1975, 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 year 1975 to sections 1-10.

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. Any such transfers required in excess of 10% may be made in accordance with the provisions of Financial Regulation 4.5. All transfers between sections shall be reported to the Executive Board at its next session.

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

(i) reimbursement from the United Nations Development Programme in the estimated amount of	US \$1 800 000
(ii) casual income in the amount of	US \$1 200 000
	Total US \$3 000 000

thus resulting in assessments against Members of US \$129 664 620. 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.

May 1974 217, 27

4. Transfers between Sections of the Appropriation Resolution for 1975 (January 1975)

EB55.R5 The Executive Board,

Having considered the Director-General's report¹ on transfers between sections of the Appropriation Resolution for the financial year 1975 (WHA27.56),

NOTES the transfers between sections of paragraph A of the Appropriation Resolution for the financial year 1975, made by the Director-General in accordance with his authority as contained in paragraph C of that resolution.

Jan. 1975 223, 5

¹ WHO Official Records, No. 223, 1975, p. 47.

5. Supplementary Budget for 1975

EB55.R9 The Executive Board,

Having considered the supplementary estimates for 1975 submitted by the Director-General¹ in accordance with Financial Regulation 3.10, to provide for unforeseen increases in the salaries and allowances for professional and higher categories of staff, approved by the General Assembly of the United Nations with effect from 1 January 1975; and

Considering that it is desirable to avoid the need for additional contributions by Members for the 1975 budget,

1. CONCURS with the recommendations of the Director-General concerning the financing of these supplementary estimates;

2. RECOMMENDS to the Twenty-eighth World Health Assembly that it adopt the following resolution:²

Jan. 1975 223, 6

¹ WHO Official Records, No. 223, 1975, p. 58.

² For text recommended by the Board and adopted by the Health Assembly, see resolution WHA28.8.

WHA28.8 The Twenty-eighth World Health Assembly,

Having considered the proposals of the Director-General and the recommendations of the Executive Board concerning

the supplementary estimates for 1975 to meet unforeseen additional costs relating to increases in the salaries and allowances for professional and higher categories of staff, approved by the General Assembly of the United Nations with effect from 1 January 1975; and

Considering that it is desirable to avoid the need for additional contributions by Members for the 1975 budget to finance these supplementary estimates,

1. APPROVES the supplementary estimates for 1975; and

2. DECIDES to amend the Appropriation Resolution for the financial year 1975 (resolution WHA27.56) by

(1) increasing the relevant appropriation sections by the following amounts:

Appropriation Section	Purpose of Appropriation	Amount US \$
2.	General management and coordination	129 190
3.	Strengthening of health services	1 073 765
4.	Health manpower development	579 400
5.	Disease prevention and control	1 077 555
6.	Promotion of environmental health	245 720
7.	Health information and literature	372 970
8.	General service and support programmes	191 920
9.	Support to regional programmes	399 480
	Total	4 070 000

(2) amending paragraph D of that resolution by increasing the amount appropriated under subparagraph (ii) by US \$4 070 000.

May 1975 226, 2

6. Transfers between Sections of the Appropriation Resolution for 1975 (June 1975)

EB56.R10 The Executive Board,

Having considered the Director-General's report¹ on transfers between sections of the Appropriation Resolution for the financial year 1975,

1. NOTES the transfers between sections in paragraph A of the Appropriation Resolution for the financial year 1975,² made by the Director-General in accordance with his authority as contained in paragraph C of that resolution; and

2. CONCURS in the transfer of \$1 294 000 from Appropriation Section 3 (Strengthening of health services) to Appropriation Section 2 (General management and coordination)—\$200 000; Appropriation Section 7 (Health information and literature)—\$410 000; and Appropriation Section 8 (General service and support programmes)—\$684 000.

June 1975 228, 7

¹ WHO Official Records, No. 228, 1975, p. 23.

² Resolution WHA27.56 above.

7. Transfers between Sections of the Appropriation Resolution for 1975 (January 1976)

EB57.R5 The Executive Board,

Having considered the Director-General's report on transfers between sections of the Appropriation Resolution for the financial year 1975 (WHA27.56),

NOTES the transfers between sections of paragraph A of the Appropriation Resolution for the financial year 1975 made by the Director-General in accordance with his authority as contained in paragraph C of that resolution.

Jan. 1976 231, 5

2.3.5 FINANCIAL YEAR 1976

1. Recommendations of the Executive Board

EB55.R15 The Executive Board,

Having examined in detail the proposed programme budget for 1976 submitted by the Director-General in accordance with the provisions of Article 55 of the Constitution,

1. TRANSMITS to the Twenty-eighth World Health Assembly the programme budget as proposed by the Director-General for 1976,¹ together with its comments and recommendations;² and

2. RECOMMENDS to the Health Assembly that it approve an effective working budget for 1976 of US \$131 885 000.

Jan. 1975 223, 10

¹ WHO Official Records, No. 220, 1974.

² WHO Official Records, No. 223, 1975 (Part II).

2. Effective Working Budget and Budget Level for 1976

WHA28.60¹ The Twenty-eighth World Health Assembly

DECIDES that:

(1) the effective working budget for 1976 shall be US \$137 100 000;

(2) the budget level shall be established in an amount equal to the effective working budget as provided in paragraph (1) above, plus staff assessment and the assessments represented by the Undistributed Reserve; and

(3) the budget for 1976 shall be financed by assessments on Members after deduction of the following:

(i) reimbursement of programme support costs by the United Nations Development Programme in the estimated amount of US \$2 300 000;

(ii) the amount of US \$1 500 000 available as casual income for 1976.

May 1975 226, 32

¹ See WHO Official Records, No. 226, 1975, p. 78.

3. Appropriation Resolution for 1976

WHA28.86 The Twenty-eighth World Health Assembly

RESOLVES to appropriate for the financial year 1976 an amount of US \$157 106 980 as follows:

A.

Appropriation Section	Purpose of Appropriation	Amount US \$
1.	Policy organs	2 076 870
2.	General management and coordination	6 859 642
3.	Strengthening of health services	22 362 932
4.	Health manpower development	18 203 127
5.	Disease prevention and control	31 889 350
6.	Promotion of environmental health	8 049 864
7.	Health information and literature	14 392 226
8.	General service and support programmes	19 411 209
9.	Support to regional programmes	13 854 780
	Effective working budget	137 100 000
10.	Transfer to Tax Equalization Fund	16 336 160
11.	Undistributed reserve	3 670 820
	Total	157 106 980

B. Amounts not exceeding the appropriations voted under paragraph A shall be available for the payment of obligations incurred during the period 1 January to 31 December 1976, 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 year 1976 to sections 1-10.

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 2 exclusive of the provision made for the Director-General's Development Programme. The Director-General is also authorized to apply amounts not exceeding the provision for the Director-General's Development Programme to those sections of the effective working budget under which the programme expenditure will be incurred. Any other transfers required shall be made in accordance with the provisions of Financial Regulation 4.5. All transfers between sections shall be reported to the Executive Board at its next session.

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

(i) reimbursement of programme support costs by the United Nations Development Programme in the estimated amount of	US \$2 300 000
(ii) casual income in the amount of	US \$1 500 000
Total	US \$3 800 000

thus resulting in assessments against Members of US \$153 306 980. 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.

May 1975 226, 51

4. Transfers between Sections of the Appropriation Resolution for 1976 (January 1976)

EB57.R6 The Executive Board,

Having considered the Director-General's report on transfers between sections of the Appropriation Resolution for the financial year 1976 (WHA28.86),¹

NOTES the transfers between sections of paragraph A of the Appropriation Resolution for the financial year 1976 made by the Director-General in accordance with his authority as contained in paragraph C of that resolution.

Jan. 1976 231, 5

¹ WHO Official Records, No. 231, 1976, p. 47.

5. Supplementary Budget for 1976

WHA29.25 The Twenty-ninth World Health Assembly,

Having considered the Director-General's proposals¹ concerning the supplementary budget for 1976 and the additional budgetary requirements for 1975 and 1977 relating to unforeseen costs resulting from the recent adjustment in the salaries and allowances of the general-service-category staff in Geneva by the organizations which apply the United Nations common system of salaries and allowances;

Believing that the guiding principles and methodology applied in the determination of the salaries and allowances of the general-service-category staff need to be reviewed as soon as possible by the International Civil Service Commission;

Aware that under Article 12 of its Statute the International Civil Service Commission has been given the functions of establishing the relevant facts for, and making recommendations as to, the salary scales of staff in the general-service and other locally recruited categories at the headquarters duty stations and such other stations as may from time to time be added at the request of the Administrative Committee on Coordination, but that the Commission has not yet assumed these functions;

Concerned over the implications which the recent increase in the salaries and allowances of the general-service-category staff in Geneva has for WHO's programme budget, and in particular for the headquarters component thereof;

1. CONCURS in the recommendation of the Director-General concerning the financing of the additional costs relating to the year 1975 through saving on "unliquidated obligations" or—if not sufficient—through other savings within the 1976 budget;
2. APPROVES the supplementary budget for 1976;
3. DECIDES to amend the Appropriation Resolution for the financial year 1976 (resolution WHA28.86) by
 - (1) increasing the relevant appropriation sections by the following amounts:

Appropriation Section	Purpose of Appropriation	Amount US \$
2.	General management and coordination . . .	168 600
3.	Strengthening of health services	82 700
4.	Health manpower development	48 300
5.	Disease prevention and control	265 400
6.	Promotion of environmental health	64 400
7.	Health information and literature	187 500
8.	General service and support programmes . .	993 100
		1 810 000

- (2) amending paragraph D of that resolution by increasing the amount appropriated under subparagraph (ii) by US \$1 810 000;

4. REQUESTS the Director-General to convey to the International Civil Service Commission the view that the Commission should assume as soon as possible the functions described in paragraph 1 of Article 12 of its Statute, particularly with respect to the salary scales of staff in the general-service category in Geneva;

5. REQUESTS the Director-General to institute as soon as possible a programme of operational economies in the headquarters component of the budget, including in particular reductions in existing staff levels in the most appropriate sections, which will produce within the period from now to the end of 1978 financial savings in real terms at least equal on an annual basis to the cost of the supplementary budget for 1976 or of any expenditure approved for the same purpose in 1977;

6. REQUESTS the Director-General to report to the fifty-ninth session of the Executive Board and the Thirtieth World Health Assembly on the implementation of this resolution.

May 1976 233, 12

¹ WHO Official Records, No. 233, 1976, p. 60.

6. Transfers between Sections of the Appropriation Resolution for 1976 (May 1976)

EB58.R9 The Executive Board,

Having considered the Director-General's report¹ on transfers between sections of the Appropriation Resolution for the financial year 1976;

NOTES the transfers between sections in paragraph A of the Appropriation Resolution for the financial year 1976,² made by the Director-General in accordance with his authority as contained in paragraph C of that resolution.

May 1976 235, 7

¹ WHO Official Records, No. 235, 1976, p. 11.

² Resolution WHA28.86 above.

7. Transfers between Sections of the Appropriation Resolution for 1976 (January 1977)

EB59.R3 The Executive Board,

Having considered the Director-General's report on transfers between sections of the Appropriation Resolution for the financial year 1976 (WHA28.86);

NOTES the transfers between sections of paragraph A of the Appropriation Resolution for the financial year 1976, made by the Director-General in accordance with his authority as contained in paragraph C of that resolution.

Jan. 1977 238, 4

2.3.6 FINANCIAL YEAR 1977

1. Effective Working Budget and Budget Level for 1977

EB57.R16 The Executive Board,

Having examined in detail the proposed programme budget for 1977 submitted by the Director-General in accordance with the provisions of Article 55 of the Constitution,

1. SUBMITS to the Twenty-ninth World Health Assembly the programme budget as proposed by the Director-General for 1977, together with its comments and recommendations;¹ and
2. RECOMMENDS to the Twenty-ninth World Health Assembly that it adopt the following resolution:²

The Twenty-ninth World Health Assembly
DECIDES that:

- (1) the effective working budget for 1977 shall be US \$146 900 000;

Jan. 1976 231, 11

¹ WHO Official Records, No. 231, 1976 (Part II).

² The Health Assembly adopted, as resolution WHA29.52, the text recommended by the Board, after amending the paragraph reproduced.

WHA29.52 The Twenty-ninth World Health Assembly

DECIDES that:

- (1) the effective working budget for 1977 shall be US \$147 184 000;
- (2) the budget level shall be established in an amount equal to the effective working budget as provided in paragraph (1) above, plus staff assessment and the assessments represented by the Undistributed Reserve; and
- (3) the budget for 1977 shall be financed by assessments on Members after deduction of the following:
 - (i) the amount of US \$2 600 000, representing estimated reimbursement of programme support costs for activities financed from extrabudgetary funds;
 - (ii) the amount of US \$2 000 000 available as casual income for 1977.

May 1976 233, 33

2. Appropriation Resolution for 1977

WHA29.53 The Twenty-ninth World Health Assembly

RESOLVES to appropriate for the financial year 1977 an amount of US \$166 719 020 as follows:

A.

Appropriation Section	Purpose of Appropriation	Amount US \$
1.	Policy organs	2 252 940
2.	General management and coordination	7 887 441
3.	Strengthening of health services	23 699 362
4.	Health manpower development	19 693 803
5.	Disease prevention and control	32 610 591
6.	Promotion of environmental health	8 276 827
7.	Health information and literature	15 728 280
8.	General service and support programmes	20 695 055
9.	Support to regional programmes	16 339 701
	Effective working budget	147 184 000
10.	Transfer to Tax Equalization Fund	15 608 540
11.	Undistributed reserve	3 926 480
	Total	166 719 020

B. Amounts not exceeding the appropriations voted under paragraph A shall be available for the payment of obligations incurred during the period 1 January to 31 December 1977, 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 year 1977 to sections 1-10.

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 2 exclusive of the provision made for the Director-General's and Regional Directors' Development Programmes. The Director-General is also authorized to apply amounts not exceeding the provision for the Director-General's and Regional Directors' Development Programmes to those sections of the effective working budget under which the programme expenditure will be incurred. Any other transfers required shall be made in accordance with the provisions of Financial Regulation 4.5. All transfers between sections shall be reported to the Executive Board at its next session.

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

(i) estimated reimbursement of programme support costs for activities financed from extrabudgetary funds	US \$2 600 000
(ii) casual income in the amount of	US \$2 000 000
Total	US \$4 600 000

thus resulting in assessments against Members of US \$162 119 020. 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.

May 1976 233, 33

3. Transfers between Sections of the Appropriation Resolution for 1977 (January 1977)

EB59.R4 The Executive Board,

Having considered the Director-General's report on transfers between sections of the Appropriation Resolution for the financial year 1977 (WHA29.53);

NOTES the transfers between sections of paragraph A of the Appropriation Resolution for the financial year 1977, made by the Director-General in accordance with his authority as contained in paragraph C of that resolution.

Jan. 1977 238, 4

4. Transfers between Sections of the Appropriation Resolution for 1977 (May 1977)

EB60(x) The Executive Board, after considering the Director-General's report¹ on transfers between sections of the Appropriation Resolution for the financial year 1977, noted the transfers between sections of paragraph A of that resolution² made by the Director-General in accordance with his authority under paragraph C of the resolution.

May 1977 242, 11

¹ WHO Official Records, No. 242, 1977, p. 57.

² Resolution WHA29.53 above.

5. Transfers between Sections of the Appropriation Resolution for 1977 (January 1978)

EB61(5) The Executive Board, after considering the Director-General's report on transfers between sections of the Appropriation Resolution for the financial year 1977, noted the transfers between sections of paragraph A of that resolution¹ made by the Director-General in accordance with his authority under paragraph C of the resolution.

Jan. 1978 244, 29

¹ Resolution WHA29.53 above.

2.3.7 FINANCIAL YEAR 1978

1. Effective Working Budget and Budget Level for 1978

EB59.R19 The Executive Board,

Having examined in detail the proposed programme budget for 1978 submitted by the Director-General in accordance with the provisions of Article 55 of the Constitution;

1. SUBMITS to the Thirtieth World Health Assembly the programme budget as proposed by the Director-General for 1978, together with its comments and recommendations;

2. RECOMMENDS to the Thirtieth World Health Assembly that it adopt the following resolution:

The Thirtieth World Health Assembly

DECIDES that:

(1) the effective working budget for 1978 shall be US \$165 000 000;

(2) the budget level shall be established in an amount equal to the effective working budget as provided in subparagraph (1) above, plus staff assessment and assessments represented by the Undistributed Reserve; and

(3) the budget for 1978 shall be financed by assessments on Members after deduction of the following:

(a) the amount of US \$2 600 000, representing estimated reimbursement of programme support costs for activities financed from extrabudgetary funds;

(b) the amount of US \$2 200 000 available as casual income for 1978.

Jan. 1977 238, 14

2. Appropriation Resolution for 1978

WHA30.31¹ The Thirtieth World Health Assembly

RESOLVES to appropriate for the financial year 1978 an amount of US \$187 215 110 as follows:

Appropriation section	Purpose of appropriation	Amount US \$
1.	Policy organs	3 056 900
2.	General management, coordination and development	17 118 285
3.	Development of comprehensive health services	24 527 839
4.	Health manpower development	20 873 990
5.	Disease prevention and control	36 235 524
6.	Promotion of environmental health	8 165 580
7.	Health information and literature	15 987 400
8.	General service and support programmes	20 800 800
9.	Support to regional programmes	18 233 682
Effective working budget		165 000 000
10.	Transfer to Tax Equalization Fund	18 445 900
11.	Undistributed reserve	3 769 210
Total		187 215 110

B. Amounts not exceeding the appropriations voted under paragraph A shall be made available for the payment of obligations incurred during the period 1 January to 31 December 1978, 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 year 1978 to sections 1-10.

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 2 exclusive of the provision made for the Director-General's and Regional Directors' Development Programme (US \$8 516 000). 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. Any other transfers required shall be made in accordance with the provisions of Financial Regulation 4.5. All transfers between sections shall be reported to the Executive Board at its next session.

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

(i) estimated reimbursement of programme support costs for activities financed from extrabudgetary funds	US\$2 600 000	
(ii) casual income in the amount of	US\$3 000 000	
Total		US\$5 600 000

thus resulting in assessments on Members of US \$181 615 110. 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.

May 1977 240, 15

¹ See WHO Official Records, No. 240, 1977, p. 75.

3. Supplementary Budget for 1978

EB61.R5 The Executive Board,

Having considered the supplementary budget for 1978 submitted by the Director-General,¹ in accordance with Financial Regulation 3.10, to provide for the increased cost of implementing the approved programme budget for 1978 as a consequence of currency fluctuations;

Considering that it is desirable to avoid the need for additional contributions by Members for the 1978 budget;

1. CONCURS with the recommendations of the Director-General concerning the financing of this supplementary budget;
2. REQUESTS the Director-General to report to the Committee of the Executive Board to Consider Certain Financial Matters Prior to the Health Assembly on any further developments that would affect the proposed supplementary budget for 1978;
3. REQUESTS the Committee of the Executive Board to Consider Certain Financial Matters Prior to the Health Assembly to consider any such report by the Director-General and to submit to the Thirty-first World Health Assembly, on behalf of the Board, such recommendations as it deems desirable;
4. RECOMMENDS to the Thirty-first World Health Assembly that it adopt the following resolution:²

Jan. 1978 244, 4

¹ WHO Official Records, No. 244, 1978, p. 49.

² The Health Assembly adopted, as resolution WHA31.8, the text recommended by the Board, with the addition of paragraph 2 (2).

WHA31.8 The Thirty-first World Health Assembly,

Having considered the proposals of the Director-General¹ and the recommendations of the Executive Board² in resolution EB61.R5 concerning the supplementary budget for 1978 to meet the unforeseen additional costs of implementing the approved programme budget for 1978 as a consequence of currency fluctuations;

Considering that it is desirable to avoid the need for additional contributions by Members for the year 1978 to finance this supplementary budget;

1. APPROVES the supplementary budget for 1978;
2. DECIDES to amend the Appropriation Resolution for the financial year 1978 (resolution WHA30.31) by:
 - (1) increasing the relevant appropriation sections by the following amounts:

Appropriation section	Purpose of appropriation	Amount US \$
1.	Policy organs	472 300
2.	General management, coordination and development	555 300
3.	Development of comprehensive health services	266 300
4.	Health manpower development	117 500
5.	Disease prevention and control	926 300
6.	Promotion of environmental health	229 800
7.	Health information and literature	1 135 700
8.	General service and support programmes	2 896 800
	Total	6 600 000

- (2) amending paragraph C to read:

“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 2 exclusive of the provision made for the Director-General’s and Regional Directors’ Development Programmes (US \$8 516 000). The Director-General is also authorized to apply amounts not exceeding the provision for the Director-General’s and Regional Directors’ Development Programmes 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 year 1978. Any other transfers required shall be made and reported in accordance with the provisions of Financial Regulation 4.5”;

- (3) amending paragraph D of that resolution by increasing the amount appropriated under subparagraph (ii) by US \$6 600 000.

May 1978 247, 3

¹ WHO Official Records, No. 244, 1978, p. 49.
² WHO Official Records, No. 247, 1978, p. 53.

4. Transfers between Sections of the Appropriation Resolution for 1978 (January 1978)

EB61(6) The Executive Board, after considering the Director-General’s report on transfers between sections of the Appropriation Resolution for the financial year 1978, noted the transfers between sections of paragraph A of that resolution¹ made by the Director-General in accordance with his authority under paragraph C of the resolution.

Jan. 1978 244, 29

¹ Resolution WHA30.31 above.

5. Use of Casual Income to Reduce Adverse Effects of Currency Fluctuations

EB61.R4 The Executive Board,

Having considered the report of the Director-General on the use of casual income to reduce adverse effects of currency fluctuations on the programme budget;¹

Aware of the possible impact on the Organization’s regular programme budget of unforeseen movements of the rates of exchange between the US dollar, the currency in which the programme budget is presented, and the Swiss franc, the other currency in which a substantial proportion of the expenditures under the regular budget is incurred;

Recognizing that it may not be possible to meet all unbudgeted additional costs arising from particularly sharp adverse fluctuations in the rates of exchange between these two currencies;

Conscious, however, of the need to ensure that cash resources are available to the Organization to finance at least part of the unbudgeted additional costs that may arise, so that, to the greatest extent possible, the activities included in the regular

programme budget can be implemented despite adverse fluctuations in exchange rates;

Believing that savings resulting under the regular programme budget from favourable differences between the Organization's budgetary rate of exchange and the United Nations/WHO accounting rates of exchange with respect to the US dollar/Swiss franc relationship should be placed at the disposal of the Health Assembly in at least the same amount as casual income is made available to cover unbudgeted costs arising from unfavourable differences between these rates;

Bearing in mind Financial Regulation 6.8, which provides that profits and losses on exchange shall be credited and debited to miscellaneous income;

RECOMMENDS to the Thirty-first World Health Assembly the adoption of the following resolution:²

Jan. 1978 244, 3

See WHO Official Records, No. 244, 1978, p. 43.
For text recommended by the Board and adopted by the Health Assembly, see resolution WHA31.7.

WHA31.7 The Thirty-first World Health Assembly.

Having considered the recommendation of the Executive Board (resolution EB61.R4) on the use of casual income to reduce adverse effects of currency fluctuations on the programme budget;¹

1. AUTHORIZES the Director-General, notwithstanding the provisions of Financial Regulation 4.1 and the terms of the Appropriation Resolutions for the financial years 1978 and 1979, to charge against available casual income the net additional costs to the Organization under the regular programme budget resulting from differences between the WHO budgetary rate of exchange and the United Nations/WHO accounting rates of exchange with respect to the US dollar/Swiss franc relationship prevailing during these financial years, provided that such charges against casual income shall not exceed US \$2 000 000 in any one financial year;

2. REQUESTS the Director-General, notwithstanding the provisions of Financial Regulation 4.1 and the terms of the Appropriation Resolutions for the financial years 1978 and 1979, to transfer to casual income the net savings under the regular programme budget resulting from differences between the WHO budgetary rate of exchange and the United Nations/WHO accounting rates of exchange with respect to the US dollar/Swiss franc relationship prevailing during these financial years, provided that, having regard to inflationary trends and other factors which may affect the implementation of the regular programme budget, such transfers to casual income need not exceed US \$2 000 000 in any one financial year;

3. FURTHER REQUESTS the Director-General to report such charges or transfers in the Financial Reports for 1978 and 1979.

May 1978 247, 3

¹ See WHO Official Records, No. 244, 1978, p. 43.

2.3.8 FINANCIAL YEAR 1979

1. Appropriation Resolution for 1979

EB61.R21 The Executive Board

RECOMMENDS to the Thirty-first World Health Assembly the adoption of the following resolution:¹

"The Thirty-first World Health Assembly

"RESOLVES to appropriate for the financial year 1979 an amount of US \$207 638 400 as follows:

A. Appropriation section	Purpose of appropriation	Amount US \$
1.	Policy organs	3 616 300
2.	General management, coordination and development	15 069 000
3.	Development of comprehensive health services	25 764 100
4.	Health manpower development	23 659 800
5.	Disease prevention and control	41 946 000
6.	Promotion of environmental health	9 689 800
7.	Health information and literature	18 210 700
8.	General service and support programmes	24 997 400
9.	Support to regional programmes	19 166 900
	Effective working budget	182 120 000
10.	Transfer to Tax Equalization Fund	21 235 800
11.	Undistributed Reserve	4 282 600
	Total	207 638 400

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 2 exclusive of the provision made for the Director-General's and Regional Directors' Development Programmes (US \$3 242 000). The Director-General is also authorized to apply amounts not exceeding the provision for the Director-General's and Regional Directors' Development Programmes to those sections of the effective working budget under which the programme expenditure will be incurred. Any other transfers required shall be made in accordance with the provisions of Financial Regulation 4.5. All transfers between sections shall be reported to the Executive Board at its next session.

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

Reimbursement of programme support costs by the United Nations Development Programme in the estimated amount of . . . US\$2 600 000

thus resulting in assessments against Members of US \$205 038 400. 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."

Jan. 1978 244, 14

¹ The Health Assembly adopted, as resolution WHA31.22, the text recommended by the Board, after amending the paragraphs reproduced.

WHA31.22 The Thirty-first World Health Assembly

RESOLVES to appropriate for the financial year 1979 an amount of US \$208 248 400 as follows:

A.		Amount US \$
Appropriation section	Purpose of appropriation	
1.	Policy organs	4 226 300
2.	General management, coordination and development	15 069 000
3.	Development of comprehensive health services	25 764 100
4.	Health manpower development	23 659 800
5.	Disease prevention and control	41 946 000
6.	Promotion of environmental health	9 689 800
7.	Health information and literature	18 210 700
8.	General service and support programmes	24 997 400
9.	Support to regional programmes	19 166 900
	Effective working budget	182 730 000
10.	Transfer to Tax Equalization Fund	21 235 800
11.	Undistributed reserve	4 282 600
	Total	<u>208 248 400</u>

B. Amounts not exceeding the appropriations voted under paragraph A shall be available for the payment of obligations incurred during the period 1 January to 31 December 1979 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 year 1979 to sections 1-10.

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 2 exclusive of the provision made for the Director-General's and Regional Directors' Development Programmes (US \$3 242 000). The Director-General is also authorized to apply amounts not exceeding the provision for the Director-General's and Regional Directors' Development Programmes 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 year 1979. 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	2 600 000
(ii) casual income in the amount of	610 000
Total	<u>3 210 000</u>

thus resulting in assessments on Members of US \$205 038 400. 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.

May 1978 247, 13

2. Use of Casual Income to Reduce Adverse Effects of Currency Fluctuations

See also resolutions EB61.R4 and WHA31.7, page 197 and above.

EB63.R1 The Executive Board,

Having considered the report of the Director-General on supplementary budgetary requirements in 1979 resulting from currency fluctuations;¹

Having also reviewed the report of its Programme Committee on ways and means of reducing adverse effects of currency fluctuations on the programme budget;²

1. CONCURS in the Programme Committee's conclusion that, to meet the problem of supplementary budgetary requirements in 1979 and future years resulting from currency fluctuations, the solution best suited to the experience and circumstances of WHO appears to be to increase the facility granted to the Director-General to use currently available casual income for this purpose under the same conditions as stipulated by the Thirty-first World Health Assembly in resolution WHA31.7;³

2. RECOMMENDS to the Thirty-second World Health Assembly that it adopt the following resolution:⁴

Jan 1979 EB63/48, 5

¹ Document EB63/48, p. 45.

² Document EB63/48, p. 50.

³ See p. 198.

⁴ For text recommended by the Board and adopted by the health Assembly, see resolution WHA32.3.

WHA32.3 The Thirty-second World Health Assembly,

Having considered the proposals of the Director-General and the recommendations of the Executive Board concerning supplementary budgetary requirements for 1979 to meet the unforeseen additional costs of implementing the approved programme budget for 1979 as a consequence of currency fluctuations;¹

Considering it important not to increase Members' contributions for the year 1979 for this purpose;

Recalling resolution WHA31.7,² the terms of which in so far as they relate to the financial year 1979 are superseded by the present resolution;

1. AUTHORIZES the Director-General, notwithstanding the provisions of Financial Regulation 4.1 and the terms of the Appropriation Resolution for the financial year 1979,³ to charge against available casual income the net additional costs to the Organization under the regular programme budget resulting from differences between the WHO budgetary rate of exchange

and the United Nations/WHO accounting rates of exchange with respect to the US dollar/Swiss franc relationship prevailing during that financial year, provided that such charges against casual income shall not exceed US \$15 000 000 in 1979;

2. REQUESTS the Director-General, notwithstanding the provisions of Financial Regulation 4.1 and the terms of the Appropriation Resolution for the financial year 1979, to transfer to casual income the net savings under the regular programme budget resulting from differences between the WHO budgetary rate of exchange and the United Nations/WHO accounting rates of exchange with respect to the US dollar/Swiss franc relationship prevailing during that financial year, provided that, having regard to inflationary trends and other factors which may affect the implementation of the regular programme budget, such transfers to casual income need not exceed US \$15 000 000 in 1979;

3. FURTHER REQUESTS the Director-General to report such charges or transfers in the financial report for 1979.

May 1979 WHA32/1979/REC/1, 2

¹ Resolution EB63.R1.

² See p. 198.

³ Resolution WHA31.22 above.

3. Extended Borrowing Authority

WHA32.23 The Thirty-second World Health Assembly,

Having considered the report of the Director-General on any further developments affecting the supplementary budgetary requirements for 1979, and the recommendations, on behalf of the Board, of the Committee of the Executive Board to Consider Certain Financial Matters prior to the Thirty-second World Health Assembly;¹

1. STRESSES the need to ensure the financing of the approved programme budget for 1979 and to this end urges all Member States which have not already done so to pay their assessed contributions as early as possible;

2. AUTHORIZES the Director-General, if the cash balance of the Working Capital Fund, and such internal borrowing as may be possible and practical under Financial Regulation 5.1, should prove to be temporarily inadequate to finance the approved programme budget for 1979, to borrow funds from governments, banks or other external sources;

3. DECIDES that repayment of such loans be made as soon as contributions received make this possible, and that such repayment will have priority over the repayment of funds borrowed internally pursuant to Financial Regulations 5.1 and 6.3;

4. DECIDES further that any interest due on such loans be charged to the Casual Income Account;

5. REQUESTS the Director-General to report any such borrowings to the Executive Board at its next session.

May 1979 WHA32/1979/REC/1, 20

¹ See resolution EB63.R1 and document WHA32/1979/REC/1, p. 49.

2.3.9 FINANCIAL PERIOD 1980-1981

1. Tentative Budgetary Projections

EB61.R18 The Executive Board,

Having reviewed the report of its Programme Committee on the tentative budgetary projections for the biennium 1980-1981,¹ together with background information on recent trends in the growth of the WHO regular budget and current trends in the economies of Member States;

Recognizing that the tentative projections published in the proposed programme budget documents are purely statistical projections and are not intended either to commit or limit the level of the WHO regular budget eventually to be approved by the Health Assembly;

Wishing to advise the Director-General, subject to the decision of the Health Assembly, on the appropriate level of the regular programme budget for 1980-1981 and on the factors to be taken into account in planning for the future growth of the regular programme budget;

RECOMMENDS to the Thirty-first World Health Assembly that it adopt the following resolution:²

Jan. 1978 244, 12

¹ WHO Official Records, No. 244, 1978, p. 56.

² For text recommended by the Board and adopted by the Health Assembly, see resolution WHA31.23.

WHA31.23 The Thirty-first World Health Assembly,

Having considered the recommendations¹ of the Executive Board (resolution EB61.R18) related to the complex issues of the appropriate level of the WHO regular programme budget for 1980-1981 and the factors to be taken into account in planning for the future growth of the WHO regular programme budget;

1. DECIDES that the regular programme budget for 1980-1981 should be developed within a budgetary level that will provide for a real increase of up to 2% per annum, in addition to reasonably estimated cost increases, the underlying factors and assumptions of which should be made explicit;

2. AFFIRMS that the fundamental concern in determining the future development of the programme budget is the capability of WHO, with all the resources, competence and will at its disposal, through the collaboration of Member States, to fulfil its constitutional mandate and carry out the policy and strategy required by the Health Assembly.

May 1978 247, 15

¹ WHO Official Records, No. 244, 1978, p. 56.

2. Use of Casual Income to Reduce Adverse Effects of Currency Fluctuations

EB63.R7 The Executive Board,

Having considered the report of the Director-General on casual income and the proposal to use such income to reduce

adverse effects of currency fluctuations on the programme budget for the financial period 1980-1981;¹

Recalling the conclusions of the Programme Committee of the Executive Board on ways and means of reducing adverse effects of currency fluctuations on the programme budget;²

Aware of the possible impact on the Organization's regular programme budget of unforeseen movements in the rates of exchange between the US dollar, the currency in which the programme budget is presented, and the Swiss franc, the other currency in which a substantial proportion of the expenditures under the regular budget is incurred;

Recognizing that it may not be possible to meet all unbudgeted additional costs arising from particularly sharp adverse fluctuations in the rates of exchange between these two currencies;

Conscious, however, of the need to ensure that cash resources are available to the Organization to finance at least part of the unbudgeted additional costs that may arise, so that, to the greatest extent possible, the activities included in the regular programme budget can be implemented despite adverse fluctuations in exchange rates;

Believing that savings resulting under the regular programme budget from favourable differences between the Organization's budgetary rate of exchange and the United Nations/WHO accounting rates of exchange with respect to the US dollar/Swiss franc relationship should be placed at the disposal of the Health Assembly in at least the same amount as that in which casual income is made available to cover unbudgeted costs arising from unfavourable differences between these rates;

Recalling that, in accordance with Financial Regulation 5.4 the Director-General, after the Health Assembly has adopted the budget, shall *inter alia* inform Members of their commitments in respect of their related contributions, and that in accordance with Financial Regulation 5.6 such contributions shall be considered as due and payable in full within thirty days of the receipt of the Director-General's communication in this respect, or as of the first day of the year to which they relate, whichever is the later;

Recognizing that the amount of casual income which the Organization may be able to earn depends largely upon the timely payment by Members of their assessed contributions to the approved budget;

Realizing also that the Organization's ability to earn casual income would be further enhanced if Members were not only to make early payment of their contributions to the budget in accordance with Financial Regulations 5.3 and 5.6, but also favourably to consider paying their entire contribution for a given biennium at the beginning of the financial period concerned rather than in two equal annual instalments;

Bearing in mind Financial Regulation 6.8, which provides that profits and losses on exchange shall be credited and debited to miscellaneous income;

RECOMMENDS to the Thirty-second World Health Assembly the adoption of the following resolution:³

Jan. 1979 EB63/48, 11

¹ Document EB63/48, p. 65.

² Document EB63/48, p. 50.

³ For text recommended by the Board and adopted by the Health Assembly, see resolution WHA32.4.

WHA32.4 The Thirty-second World Health Assembly,

Having considered the recommendation of the Executive Board on the use of casual income to reduce adverse effects of currency fluctuations on the programme budget for the financial period 1980-1981;¹

1. AUTHORIZES the Director-General, notwithstanding the provisions of Financial Regulation 4.1 and the terms of the Appropriation Resolution for the financial period 1980-1981, to charge against available casual income the net additional costs to the Organization under the regular programme budget resulting from differences between the WHO budgetary rate of exchange and the United Nations/WHO accounting rates of exchange with respect to the US dollar/Swiss franc relationship prevailing during this financial period, provided that such charges against casual income shall not exceed US \$15 000 000 in 1980-1981;

2. REQUESTS the Director-General, notwithstanding the provisions of Financial Regulation 4.1 and the terms of the Appropriation Resolution for the financial period 1980-1981, to transfer to casual income the net savings under the regular programme budget resulting from differences between the WHO budgetary rate of exchange and the United Nations/WHO accounting rates of exchange with respect to the US dollar/Swiss franc relationship prevailing during this financial period, provided that, having regard to inflationary trends and other factors which may affect the implementation of the regular programme budget, such transfers to casual income need not exceed US \$15 000 000 in 1980-1981;

3. FURTHER REQUESTS the Director-General to report such charges or transfers in the financial report for the financial period 1980-1981;

4. STRESSES the importance of Members' paying their contributions to the Organization's budget in accordance with Financial Regulations 5.3 and 5.6, that is, not later than the first day of the year to which they relate, in order that the approved programme may be carried out as planned;

5. CALLS THE ATTENTION OF Members to the fact that the Organization's ability to earn casual income depends largely upon the timely payment by Members of their assessed contributions to the approved budget, and that the earnings of such income could be significantly increased if Members were to pay their entire contribution to a given biennial budget prior to or at the beginning of the financial period concerned rather than in two equal annual instalments.

May 1979 WHA32/1979/REC/1, 2

¹ Resolution EB63.R7.

3. Appropriation Resolution for 1980-1981

WHA32.28¹ The Thirty-second World Health Assembly

RESOLVES to appropriate for the financial period 1980-1981 an amount of US \$477 378 400 as follows:

A.	Appropriation section	Purpose of appropriation	Amount US\$
	1.	Policy organs	10 128 600
	2.	General programme development, management and coordination	56 025 900
	3.	Development of comprehensive health services	77 994 100
	4.	Disease prevention and control	76 806 600
	5.	Promotion of environmental health	26 157 000
	6.	Health manpower development	52 362 500
	7.	Health information	42 881 000
	8.	General services and support programmes	84 934 300
		Effective working budget	427 290 000
	9.	Transfer to Tax Equalization Fund	40 000 000
	10.	Undistributed reserve	10 088 400
		Total	<u>477 378 400</u>

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 1980–31 December 1981 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 1980-1981 to sections 1–9.

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 2 exclusive of the provision made for the Director-General's and Regional Directors' Development Programmes (US \$7 543 600). The Director-General is also authorized to apply amounts not exceeding the provision for the Director-General's and Regional Directors' Development Programmes 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 1980-1981. 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:

reimbursement of programme support costs by the United Nations Development Programme in the estimated amount of . US \$4 400 000

thus resulting in assessments on Members of US \$472 978 400. 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.

May 1979 WHA32/1979/REC/1, 26

¹ Text recommended by the Board in resolution EB63.R8, which is not reproduced in this volume.

EB65.R5 The Executive Board,

Noting the report of the Director-General on changes in the programme budget for 1980-1981,¹ and in particular the section thereof dealing with the United Nations scale of assessments for 1980-1982 and possible amendment of the WHO scale of assessments to be applied to the second year of the financial period 1980-1981;

RECOMMENDS to the Thirty-third World Health Assembly that it adopt the following resolution:²

Jan. 1980 EB65/1980/REC/1, 3

¹ Document EB65/1980/REC/1, p. 35.

² The Health Assembly adopted, as resolution WHA33.14, the text recommended by the Board, with *inter alia* the addition of the paragraph of the preamble reproduced below and consequential changes to the figures in operative paragraph 3.

WHA33.14 The Thirty-third World Health Assembly,

Noting that the assessment of Southern Rhodesia has been deleted from the Undistributed Reserve;

3. DECIDES to amend the Appropriation Resolution for the financial period 1980-1981 (resolution WHA32.28) as follows:

- (1) in paragraph A, decrease appropriation section 10 (Undistributed Reserve) by US \$243 100;
- (2) decrease the total shown in the same paragraph by US \$243 100;
- (3) decrease the amount under paragraph D, relating to assessments on Members, by US \$243 100.

May 1980 WHA33/1980/REC/1, 9

4. Changes in the Programme Budget for 1980-1981

EB65(7) The Executive Board noted the report of the Director-General on changes in the programme budget for 1980-1981¹ and transmitted it to the Thirty-third World Health Assembly...

Jan. 1980 EB65/1980/REC/1, 24

¹ Document EB65/1980/REC/1, p. 35.

WHA33(12) The Thirty-third World Health Assembly noted the report of the Director-General on changes in the programme budget for 1980-1981.¹

May 1980 WHA33/1980/REC/1, 41

¹ See document EB65/1980/REC/1, p. 35, and unpublished document A33/8.

2.3.10 FINANCIAL PERIOD 1982-1983

1. Tentative Budgetary Projections

EB63.R16 The Executive Board,

Having considered the report of the Director-General on tentative budgetary projections for the financial period 1982-1983;¹

Wishing to provide appropriate guidance to the Director-General sufficiently early in the programme budget cycle for 1982-1983;

RECOMMENDS to the Thirty-second World Health Assembly that it adopt the following resolution:²

Jan. 1979 EB63/48, 20

¹ Document EB63/48, p. 69.

² For text recommended by the Board and adopted by the Health Assembly, see resolution WHA32.29.

WHA32.29 The Thirty-second World Health Assembly,

Having considered the recommendations of the Executive Board on the appropriate rate of growth for the WHO regular programme budget in 1982-1983;¹

Stressing the central importance of the WHO regular budget in enabling the Organization to carry out its worldwide functions;

DECIDES that the regular programme budget for 1982-1983 should be developed within a budgetary level that will provide for a real increase of up to 4% for the biennium, in addition to reasonably estimated cost increases, the underlying factors and assumptions of which should be made explicit.

May 1979 WHA32/1979/REC/1, 27

¹ See resolution EB63.R16 and document EB63/48, p. 69.

2. Use of Casual Income to Reduce Adverse Effects of Currency Fluctuations

EB67.R5 The Executive Board,

Having considered the report of the Director-General on casual income¹ and the proposal to use such income to reduce adverse effects of currency fluctuations on the programme budget for the financial period 1982-1983;

Aware of the possible impact on the Organization's regular programme budget of unforeseen movements in the rates of exchange between the US dollar, the currency in which the programme budget is presented, and the Swiss franc, the other currency in which a substantial proportion of the expenditures under the regular budget is incurred;

Recognizing that it may not be possible to meet all unbudgeted additional costs arising from particularly sharp adverse fluctuations in the rates of exchange between these two currencies;

Conscious, however, of the need to ensure that cash resources are available to the Organization to finance at least part of the unbudgeted additional costs that may arise, so that, to the greatest extent possible, the activities included in the regular programme budget can be implemented despite adverse fluctuations in exchange rates;

Believing that savings resulting under the regular programme budget from favourable differences between the Organization's budgetary rate of exchange and the United Nations/WHO accounting rates of exchange with respect to the US dollar/Swiss franc relationship should be placed at the disposal of the Health Assembly in at least the same amount as that in which casual income is made available to cover un-

budgeted costs arising from unfavourable differences between these rates;

Recalling that, in accordance with Financial Regulation 5.4, the Director-General, after the Health Assembly has adopted the budget, shall *inter alia* inform Members of their commitments in respect of their related contributions, and that in accordance with Financial Regulation 5.6 such contributions shall be considered as due and payable in full within thirty days of the receipt of the Director-General's communication in this respect, or as of the first day of the year to which they relate, whichever is the later;

Recognizing that the amount of casual income which the Organization may be able to earn depends largely upon the timely payment by Members of their assessed contributions to the approved budget;

Realizing also that the Organization's ability to earn casual income would be further enhanced if Members were not only to make early payment of their contributions to the budget in accordance with Financial Regulations 5.3 and 5.6, but also favourably to consider paying their entire contribution for a given biennium at the beginning of the financial period concerned rather than in two equal annual instalments;

RECOMMENDS to the Thirty-fourth World Health Assembly the adoption of the following resolution:²

The Thirty-fourth World Health Assembly,

Having considered the recommendation of the Executive Board on the use of casual income to reduce adverse effects of currency fluctuations on the programme budget for the financial period 1982-1983;

Jan. 1981 EB67/1981/REC/1, 2

¹ Document EB67/1981/REC/1, p. 38.

² The Health Assembly adopted, as resolution WHA34.5, the text recommended by the Board, after amending the paragraph reproduced and substituting US \$20 000 000 for US \$15 000 000 in paragraphs 1 and 2 of the operative part.

WHA34.5 The Thirty-fourth World Health Assembly,

Having considered the report of the Director-General on casual income and budgetary rate of exchange between the US dollar and the Swiss franc for 1982-1983;¹

1. AUTHORIZES the Director-General, notwithstanding the provisions of Financial Regulation 4.1 and the terms of the Appropriation Resolution for the financial period 1982-1983, to charge against available casual income the net additional costs to the Organization under the regular programme budget resulting from differences between the WHO budgetary rate of exchange and the United Nations/WHO accounting rates of exchange with respect to the US dollar/Swiss franc relationship prevailing during this financial period, provided that such charges against casual income shall not exceed US \$20 000 000 in 1982-1983;

2. REQUESTS the Director-General, notwithstanding the provisions of Financial Regulation 4.1 and the terms of the Appropriation Resolution for the financial period 1982-1983, to transfer to casual income the net savings under the regular programme budget resulting from differences between the WHO budgetary rate of exchange and the United Nations/WHO accounting rates of exchange with respect to the US

dollar/Swiss franc relationship prevailing during this financial period, provided that, having regard to inflationary trends and other factors which may affect the implementation of the regular programme budget, such transfers to casual income need not exceed US \$20 000 000 in 1982-1983;

3. FURTHER REQUESTS the Director-General to report such charges or transfers in the financial report for the financial period 1982-1983;

4. STRESSES the importance of Members' paying their contributions to the Organization's budget in accordance with Financial Regulations 5.3. and 5.6, that is, not later than the first day of the year to which they relate, in order that the approved programme may be carried out as planned;

5. CALLS THE ATTENTION of Members to the fact that the Organization's ability to earn casual income depends largely upon the timely payment by Members of their assessed contributions to the approved budget, and that the earnings of such income could be significantly increased if Members were to pay their entire contribution to a given biennial budget prior to or at the beginning of the financial period concerned rather than in two equal annual instalments.

May 1981 WHA34/1981/REC/1, 3

¹ Document WHA34/1981/REC/1, p. 45.

3. Appropriation Resolution for 1982-1983

EB67.R6 The Executive Board

RECOMMENDS to the Thirty-fourth World Health Assembly the adoption of the following resolution:¹

The Thirty-fourth World Health Assembly

RESOLVES to appropriate for the financial period 1982-1983 an amount of US \$538 967 600 as follows:

A.	Appropriation section	Purpose of appropriation	Amount US\$
	1. Policy organs		10 470 800
	2. General programme development, management and coordination		65 225 300
	3. Development of comprehensive health services		89 735 800
	4. Disease prevention and control		88 042 100
	5. Promotion of environmental health		31 518 800
	6. Health manpower development		60 314 900
	7. Health information		47 262 300
	8. General services and support programmes		91 730 000
	Effective working budget		484 300 000
	9. Transfer to Tax Equalization Fund		44 000 000
	10. Undistributed reserve		10 667 600
	Total		<u>538 967 600</u>

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 De-

velopment Programme in the estimated amount of	4 600 000
(ii) casual income in the amount of	<u>12 000 000</u>
	<u>16 600 000</u>

thus resulting in assessments on Members of US \$522 367 600. 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.

Jan. 1981 EB67/1981/REC/1, 4

¹ The text of the paragraphs omitted was the same as that of paragraphs B and C of resolution WHA34.16.

WHA34.16 The Thirty-fourth World Health Assembly

RESOLVES to appropriate for the financial period 1982-1983 an amount of US \$522 933 000 as follows:

A.	Appropriation section	Purpose of appropriation	Amount US\$
	1. Policy organs		9 615 200
	2. General programme development, management and coordination		63 362 100
	3. Development of comprehensive health services		88 493 400
	4. Disease prevention and control		86 054 200
	5. Promotion of environmental health		30 927 800
	6. Health manpower development		60 056 100
	7. Health information		44 525 900
	8. General services and support programmes		85 865 300
	Effective working budget		468 900 000
	9. Transfer to Tax Equalization Fund		44 000 000
	10. Undistributed reserve		10 033 500
	Total		<u>522 933 500</u>

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 1982-31 December 1983 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 1982-1983 to sections 1-9.

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 2 exclusive of the provision made for the Director-General's and Regional Directors' Development Programmes (US \$7 780 300). The Director-General is also authorized to apply

amounts not exceeding the provision for the Director-General's and Regional Directors' Development Programmes 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 1982-1983. 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 . . .	4 600 000
(ii) casual income in the amount of . . .	<u>24 400 000</u>
	<u>29 000 000</u>

thus resulting in assessments on Members of US \$493 933 500. 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.

May 1981 WHA34/1981/REC/1, 16

2.3.11 FINANCIAL PERIOD 1984-1985

1. Tentative Budgetary Projections

EB67.R10 The Executive Board,

Having considered the report of the Director-General on tentative budgetary projections for the financial period 1984-1985;¹

Wishing to provide guidance to the Director-General sufficiently early in the programme budget cycle for 1984-1985;

RECOMMENDS to the Thirty-fourth World Health Assembly that it adopt the following resolution:²

The Thirty-fourth World Health Assembly,

Having reviewed the recommendations of the Executive Board and of the Director-General on the appropriate rate of growth of the WHO regular programme budget for the financial period 1984-1985;

Considering that the biennium 1984-1985 is the first of three financial periods to be covered by the Seventh General Programme of Work covering a specific period (1984-1989);

Emphasizing the critical role of the WHO regular programme budget in initiating and promoting action towards the attainment of health for all by the year 2000;

DECIDES that the regular programme budget for 1984-1985 should be developed within a budgetary level that will pro-

vide for a real increase of up to 4% for the biennium, in addition to reasonably estimated cost increases, the underlying factors and assumptions of which should be made explicit.

Jan. 1981 EB67/1981/REC/1, 7

¹ Document EB67/1981/REC/1, p. 43.

² At the Thirty-fourth World Health Assembly, Committee A preferred not to vote on the draft resolution recommended by the Board. It was agreed to request the Director-General to take due note of the discussion in the Committee and to ensure that the 1984-1985 programme budget was developed in such a way as to take into account all the points raised (see document WHA34/1981/REC/3, p. 206).

2. Proposed Mechanism for the Adjustment of the Programme Budget

EB68.R2 The Executive Board,

Having considered the report of the Director-General on a proposed mechanism for the adjustment of the programme budget in the light of the review by the Executive Board and the World Health Assembly;¹

1. CONCURS with the Director-General's proposals in this respect;

2. REQUESTS the Director-General to include in the proposed programme budget for 1984-1985 an amount not to exceed US \$5 million for the new Director-General's Programme Reserve;

3. AGREES that, subject to the Health Assembly's approval of an allocation for this purpose, the Director-General should submit a report to the Executive Board's Programme Committee outlining the proposed utilization of the funds in question in accordance with the procedures envisaged in this respect.

May 1981 EB68/1981/REC/1, 3

¹ Document EB68/1981/REC/1, p. 9.

3. Use of Casual Income to Reduce Adverse Effects of Currency Fluctuations

EB71.R8 The Executive Board,

Having considered the report of the Director-General on casual income¹ and the proposal to use such income to reduce adverse effects of currency fluctuations on the programme budget for the financial period 1984-1985;

Aware of the possible impact on the Organization's regular programme budget of unforeseen movements in the rates of exchange between the US dollar, the currency in which the programme budget is presented, and the Swiss franc, the other currency in which a substantial proportion of the expenditures under the regular budget is incurred;

RECOMMENDS to the Thirty-sixth World Health Assembly the adoption of the following resolution:²

Jan. 1983 EB71/1983/REC/1, 7

¹ Document EB71/1983/REC/1, p. 47.

² For text recommended by the Board and adopted by the Health Assembly, see resolution WHA36.6.

WHA36.6 The Thirty-sixth World Health Assembly,

Having considered the recommendation of the Executive Board on the use of casual income to reduce adverse effects of currency fluctuations on the programme budget for the financial period 1984-1985;

1. AUTHORIZES the Director-General, notwithstanding the provisions of Financial Regulation 4.1 and the terms of the Appropriation Resolution for the financial period 1984-1985, to charge against available casual income the net additional costs to the Organization under the regular programme budget resulting from differences between the WHO budgetary rate of exchange and the United Nations/WHO accounting rates of exchange with respect to the US dollar/Swiss franc relationship prevailing during this financial period, provided that such charges against casual income shall not exceed US\$ 20 000 000 in 1984-1985;

2. REQUESTS the Director-General, notwithstanding the provisions of Financial Regulation 4.1 and the terms of the Appropriation Resolution for the financial period 1984-1985, to transfer to casual income the net savings under the regular programme budget resulting from differences between the WHO budgetary rate of exchange and the United Nations/WHO accounting rates of exchange with respect to the US dollar/Swiss franc relationship prevailing during this financial period, provided that, having regard to inflationary trends and other factors which may affect the implementation of the regular programme budget, such transfers to casual income need not exceed US\$ 20 000 000 in 1984-1985;

3. FURTHER REQUESTS the Director-General to report such charges or transfers in the financial report for the financial period 1984-1985;

4. STRESSES the importance of Members' paying their contributions to the Organization's budget in accordance with Financial Regulations 5.3 and 5.6, that is, not later than the first day of the year to which they relate, in order that the approved programme may be carried out as planned;

5. CALLS THE ATTENTION of Members to the fact that the Organization's ability to earn casual income depends largely upon the timely payment by Members of their assessed contributions to the approved budget, and that the earnings of such income could be significantly increased if Members were to pay their entire contribution to a given biennial budget prior to or at the beginning of the financial period concerned rather than in two equal annual instalments.

May 1983 WHA36/1983/REC/1, 3

4. Appropriation Resolution for 1984-1985**EB71.R9**¹ The Executive Board

RECOMMENDS to the Thirty-sixth World Health Assembly the adoption of the following resolution:²

The Thirty-sixth World Health Assembly

RESOLVES to appropriate for the financial period 1984-1985 an amount of US\$ 581 834 100 as follows:

A. Appropriation section	Purpose of appropriation	Amount US\$
1.	Direction, coordination and management	60 938 600
2.	Health system infrastructure	170 226 000
3.	Health science and technology: health promotion and care	91 576 700
4.	Health science and technology: disease prevention and control	78 525 700
5.	Programme support.	118 833 000
	Effective working budget	520 100 000
6.	Transfer to Tax Equalization Fund . . .	52 000 000
7.	Undistributed reserve	9 734 100
	Total	<u>581 834 100</u>

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\$ 9 342 000). 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 1984-1985. 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 esti- mated amount of	5 000 000
(ii) casual income in the amount of.	50 000 000
	<u>55 000 000</u>

thus resulting in assessments on Members of US \$ 526 834 100. 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.

Jan. 1983 EB71/1983/REC/1, 8

¹ The Executive Board's report on its review of the proposed programme budget for 1984-1985 is reproduced in Part II of document EB71/1983/REC/1.

² The Health Assembly adopted, as resolution WHA36.33, the text recommended by the Board, after amending the paragraphs reproduced.

WHA36.33¹ The Thirty-sixth World Health Assembly

RESOLVES to appropriate for the financial period 1984-1985 an amount of US\$ 581 739 900 as follows:

A.		Amount US\$
Appropriation section	Purpose of appropriation	
1.	Direction, coordination and management	60 938 600
2.	Health system infrastructure	170 226 000
3.	Health science and technology: health promotion and care	91 576 700
4.	Health science and technology: disease prevention and control	78 525 700
5.	Programme support	118 833 000
	Effective working budget	<u>520 100 000</u>
6.	Transfer to Tax Equalization Fund	52 000 000
7.	Undistributed reserve	<u>9 639 900</u>
	Total	<u>581 739 900</u>

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 1984-31 December 1985 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 1984-1985 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\$ 9 772 000). 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 1984-1985. 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	5 000 000
(ii) casual income in the amount of	54 500 000
	<u>59 500 000</u>

thus resulting in assessments on Members of US\$ 522 239 900. In establishing the amount 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 emolu-

ments shall be reduced by the estimated amounts of such tax reimbursements to be made by the Organization.

May 1983 WHA36/1983/REC/1, 30

¹ See document WHA36/1983/REC/1, p. 60.

5. Changes in the Programme Budget for 1984-1985

EB73(5) The Executive Board took note of the Director-General's report on changes in the programme budget for the financial period 1984-1985 with respect to global and inter-regional activities, and of the Programme Committee's report thereon.¹ The Board also noted the changes in regional programme budgets for 1984-1985 reported to it by the Regional Directors.

Jan. 1984 EB73/1984/REC/1, 17

¹ See document EB73/1984/REC/1, p. 89.

2.3.12 ALLOTMENTS ISSUED AND OBLIGATIONS INCURRED

For previous resolutions, see
Volume I, page 240.

The Director-General's reports were noted by the Executive Board, as follows:

Status as at	Resolution
30 April 1973	EB52.R15
30 April 1974	EB54.R10
30 April 1975	EB56.R11*

* Reproduced below.

EB56.R11 The Executive Board

1. NOTES the report of the Director-General on the allotments issued and obligations incurred under the regular budget as at 30 April 1975; and

2. DECIDES to discontinue reviewing this information in the future.

June 1975 228, 8