



## Programme budget evaluation

### Report by the Director-General

1. The Executive Board, in resolution EB99.R13, Programme budgeting and priority-setting, welcomed the continued development of a strategic approach to programme budgeting, including the statement of targets and “products” (expected results) at the global, regional and country levels. The Board also reiterated the importance of ensuring accountability at all organizational levels for “health outcomes” (expected results in health terms) and requested the Director-General to further develop clear statements of strategic objectives for all programmes; to clarify targets in terms of “measurable products”; and to ensure that evaluation mechanisms are extended to all WHO activities. Furthermore, the Board requested that the presentation of the financial statements and the proposed programme budget be harmonized and refined to permit comparison of budgetary allocations with expenditure at each specific programme level.

2. At its third meeting, the Programme Development Committee of the Executive Board (document EB99/3), 8-10 January 1997, stated:

*Further to discussion at the ninety-seventh and ninety-eighth sessions of the Executive Board on the implementation of the programme budget, it will be necessary to present an **evaluation report on the implementation of the previous programme budget** to the Health Assembly together with the financial report. It is proposed that, in 1998, draft guidelines for the evaluation of the programme budget should be produced, with a sample evaluation of three or four programmes, for review by the Health Assembly. By the year 2000, a full evaluation report of the implementation of the programme budget at all levels would be presented to the Health Assembly.*

3. In response, “Guidelines for monitoring and evaluating biennial programme implementation” (document PPE/97.5, available on request) providing step-by-step instructions for staff in evaluating programme implementation, as well as examples of the report structure and format to be used, have been developed. They have been developed through an organization-wide collaborative process and endorsed by the Management Development Committee.

4. The importance of using audited financial expenditure figures for the 1998-1999 biennium during this process, was stressed. These figures will be released in April 2000, which is too late to conduct a thorough evaluation for delivery in May 2000. Therefore, to promote transparency, the first evaluation report on biennial programme implementation will be presented to the 105th session of the Executive Board in January 2001 rather than to the Fifty-third World Health Assembly in 2000.

**ACTION BY THE EXECUTIVE BOARD**

5. The Board is invited to take note of progress in this regard and agree that the first evaluation report on biennial programme implementation should be presented in January 2001.

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