



**World Health Organization**  
**Organisation mondiale de la Santé**

EXECUTIVE BOARD  
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Provisional agenda item 10.1

**EB97/19**  
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**Matters related to the programme budget for the  
financial period 1996-1997: transfers between sections  
of the appropriation resolution**

**Report by the Director-General**

Because of the short notice given for drafting the appropriation resolution for 1996-1997, the subsequent complete recosting of the budget resulted in a number of differences at the level of the appropriation sections. The Director-General proposes that the Executive Board approves the corresponding adjustment within the effective working budget so as to maintain the traditional budget flexibility vested in him for implementation of the programme. A draft resolution to that effect is proposed for the Board's consideration.

1. It will be recalled that, during the discussion of the Director-General's proposed programme budget for 1996-1997 at the Forty-eighth World Health Assembly, Committee A decided to recommend to the Health Assembly an appropriation resolution providing for a lower budget than the one originally proposed by the Director-General. The amounts of the appropriations given in the recommendation from Committee A were calculated at short notice and could not be based on all the detailed budget provisions in the Director-General's proposals. The Health Assembly subsequently adopted the text recommended by Committee A (resolution WHA48.32).

2. A complete and consistent recosting downwards, based on the above decision, has since been effected by the Director-General *within* the effective working budget. This has resulted in a number of differences at the level of individual appropriation sections. Although these differences are relatively small, and could be accommodated within the framework of the budget flexibility given to the Director-General in the appropriation resolution to transfer up to 10% from one appropriation section to another, the Director-General proposes that the resulting necessary transfers between appropriation sections be authorized by the Executive Board, under Financial Regulation 4.5, so as to retain the traditional budget flexibility vested in him for programme implementation. This flexibility is particularly important in the context of a reduced budget if priority activities are to be maintained to the maximum extent.

**ACTION BY THE EXECUTIVE BOARD**

3. Should the Executive Board concur with the above approach, and with a view to giving the Director-General the full 10% budgetary flexibility for programme implementation, the following draft resolution is proposed for the Board's consideration:

