



Ninety-fifth Session

EB95.R4

Agenda item 9.2

25 January 1995

Budgetary reform

The Executive Board,

Having considered the reports of the Director-General on budgetary reform,¹ programme budgeting in WHO and prioritization of activities,² programme support costs,³ and the proposed programme budget for the financial period 1996-1997,⁴

1. THANKS the Director-General for fulfilling the requirements of resolution WHA46.35 (1) to prepare a clearer and simpler proposed programme budget document; (2) shorten the lead-time between preparation of the programme budget and its implementation by developing plans of actions nearer to the time of programme execution; (3) determine strategic and financial priorities within agreed global objectives and reallocating human and financial resources to these priorities; (4) take account of the common accounting standards for organizations of the United Nations system; and (5) include data on actual cost increases during the last complete financial period, comparing these with forecasts;
2. ENDORSES the concept of strategic budgeting with the understanding that detailed plans of action will be prepared nearer to the time of implementation;
3. REQUESTS the Director-General to review the 1996-1997 budget proposals in specific areas mentioned by the Executive Board during the programme budget discussion, with a view to shifting resources of at least 5% of the budget from areas of lesser urgency to specific identified priority headings within regional as well as global allocations, and to reflect these changes in his report on the programme budget to the Forty-eighth World Health Assembly;
4. INVITES the Director-General to continue efforts to implement the remaining provisions of resolution WHA46.35, especially:
 - (i) the establishment of realistic and measurable targets in accordance with each health priority;
 - (ii) the improvement of programme evaluation based on agreed targets and outcomes; and
 - (iii) the reorientation of further resources in accordance with priorities;

¹ Document EB95/13.

² Documents EB95/14 and EB95/14 Corr.1.

³ Document EB95/18.

⁴ Documents PB/96-97 and EB95/58.

