



FORTY-SIXTH WORLD HEALTH ASSEMBLY

WHA46.35

Agenda item 18.3

14 May 1993

BUDGETARY REFORM

The Forty-sixth World Health Assembly,

Having considered the report of the Executive Board on the proposed programme budget for the financial period 1994-1995;

Recalling the Board's requests to the Director-General in its resolution EB91.R12;

Reiterating the obligation of all Member States to pay their assessed contributions in full and on time;

Mindful of the Organization's obligation to cooperate in health development in Member States and conscious of the rising costs of health care, the analysis and planning of care as well as the provision of services;

Recognizing the need to ensure that WHO carries out its programmes in the most transparent, most cost-effective and productive manner, providing the best value for money and redirecting resources to reflect priority health needs;

Reaffirming the fundamental importance of realistic programme targets and measurable outcomes;

Concerned by the growing proportion of the Organization's budget that goes to pay administrative costs, including staff and staff-related costs, and recognizing the desirability of an appropriate ratio between these costs and the costs of overall programme delivery;

Underlining the importance of achieving the highest standards of accountability and transparency within the programme and budget of the Organization;

Concerned by the complexity and lack of clarity in existing budget documents particularly in the failure to relate financial allocations and staff costs to specific health priorities, and the difficulty this poses for the Executive Board and the World Health Assembly in determining and establishing the strategic and financial priorities of the Organization;

Welcoming the intention expressed by the Director-General to relate the presentation of the programme budget to the statements of accounts, which will permit assessment of the amounts spent on programmes and their results,

REQUESTS the Director-General:

1. to introduce a clearer, simpler, more "user-friendly" proposed programme budget (blue book) for the financial period 1996-1997;
2. to develop an improved budget and accounting process which:

