



*executive committee of
the directing council*

**PAN AMERICAN
SANITARY
ORGANIZATION**

*working party of
the regional committee*

**WORLD
HEALTH
ORGANIZATION**



25th Meeting
Mexico, D. F.
25 April - 3 May 1955

CE25/8 (Eng.)
29 March 1955
ORIGINAL: ENGLISH

Topic 9: METHOD OF PREPARATION OF BUDGETS

Background

The Executive Committee, at its 23rd Meeting, after studying a report prepared by the Director on the action taken with regard to the form of presentation of the Pan American Sanitary Bureau and the WHO Regional budgets, adopted the following resolution:

"RESOLUTION I

"THE EXECUTIVE COMMITTEE,

RESOLVES:

1.

2. To request the Director to continue to study the possibility of effecting economies in the preparation of the budget documents and, in the event this study results in recommendations for changes in the budgets, to present such recommendations to the appropriate meeting of the Executive Committee for consideration.

3."

In accordance with the above resolution, the Director has the honor to present to the Executive Committee for consideration certain recommendations regarding the future preparation of budget documents.

As a matter of general information, the following history of the preparation of budget documentation is provided in summary:

Prior to 1952, the Bureau prepared four separate budget documents each year: (1) a draft PASB budget was prepared for submission to the April meeting of the Executive Committee; (2) after review by the Executive Committee, a second document was prepared for submission to the October meeting of the Directing Council; (3) at the same meeting a third

document, the summary budget of the PASB for the year following the budget year under review, was prepared and presented to the Council; and (4) the WHO Regional budget was prepared for consideration by the Directing Council serving as the Regional Committee of the WHO.

In 1952, the Director proposed that the Pan American Sanitary Bureau's budget as prepared by the Director be submitted to the Directing Council accompanied by the comments and recommendations of the Executive Committee; and furthermore, that the WHO Regional budget and the summary budget of the PASB be included in the same document. The Executive Committee approved this proposal, which resulted in the preparation of only two documents each year, instead of four.

Recommendations

A. Preparation of a Single Document

As the result of further studies, the Director feels that it is now feasible to prepare only one document that will reflect the proposed budget estimates of the Pan American Sanitary Bureau and the WHO Regional programs for the same year.

The major advantage of this proposed new method, in addition to the savings in costs through reduction in man-hours of work and printing expenditures, is that the Member Governments will receive the PASB budget estimates at the same time as those for the WHO Regional budget, that is, approximately 18 months before the beginning of the budget year.

B. Changes in Style of Presentation

In addition, several changes are proposed in the style and format of the document itself. It should be noted that these changes will not affect the substance of the information provided in previous budgets, but are proposed for the purpose of improving the style of presentation.

Specifically, the proposed changes are:

1. The budget will be divided into two parts, viz., the first part will contain the text, the second part will comprise the schedules.
2. The narratives will be rearranged in order to utilize all available space, and the size of the print will be reduced to the same size as the print presently appearing in the schedules.
3. Tables in the project narratives will be discontinued and such details will be included as part of the text.

4. Cross reference will be made between the text and the schedules, and the index will be expanded to include reference to country, inter-country and inter-zone programs. Index tabs giving major categories of the budget will also be introduced.
5. The details of travel and allowances will be eliminated from the project schedules.
6. Schedules will be rearranged so that the figures relating to PASB and WHO Regular funds and the identification of items will be on the left-hand side of the page, and other sources of funds together with totals on the right-hand side of the page.
7. The Director is studying the advisability of using averages based on past experience for salaries of personnel.

An effort also will be made in the future to reduce the size of the document, so that it can be bound in book form.

Conclusion

In view of the foregoing and the fact that the 1957 budget document is to be compiled this June, the Director respectfully requests the comments and recommendations of the Executive Committee on the proposed manner of preparing the future budgets of the Pan American Sanitary Bureau and the Regional budgets of the World Health Organization.

If the proposals contained herein receive the favorable consideration of the Executive Committee, a resolution along the following lines might be appropriate.

Proposed Resolution

THE EXECUTIVE COMMITTEE,

HAVING STUDIED the proposals of the Director regarding the preparation of a single document combining the budget estimates of the Pan American Sanitary Bureau and the Regional programs of the World Health Organization;

HAVING NOTED the additional changes recommended in the style of presentation;

RECOGNIZING that the adoption of these recommendations will result in additional economies through savings in man-hours of work and in printing costs; and

BEING OF THE OPINION that the future form of presentation will continue to provide the information necessary for the study of the proposed program and budget estimates of the Bureau and the WHO Regional proposals for the Americas,

RESOLVES:

1. To approve the principle of the preparation of a single document combining the budget estimates of the Pan American Sanitary Bureau and of the WHO Region of the Americas.
2. To approve the changes recommended by the Director in the style of presentation of the budget estimates (Document CE25/8).
3. To request the Director to continue to study means of improving the presentation of these budget estimates and to report any further suggestions to a future meeting of the Executive Committee.