

executive committee of  
the directing council



PAN AMERICAN  
SANITARY  
ORGANIZATION

working party of  
the regional committee

WORLD  
HEALTH  
ORGANIZATION



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Topic 13: AMENDMENT OF BUDGET FORMAT AND PRESENTATION

In Resolution II, paragraph 3, of the 25th Meeting of the Executive Committee, the Director was requested "to continue to study means of improving the presentation of the budget estimates and to report any further suggestions to a future meeting of the Executive Committee."

In his continued efforts to present the budget document in a clear, concise, and effective manner, the Director wishes to introduce a modification in the display of some of the object-of-expenditure items as listed in all project activities in Part III of the budget document.

It is proposed that the group headed "Travel and Transportation" be eliminated and that the statutory travel items normally carried under this heading be added to the several "Allowances" items, which would all be displayed as a one-line item headed "Allowances and Statutory Travel." The item for "Duty Travel" normally carried under "Travel and Transportation" would now become a major project element, namely "Duty Travel," and be shown as a one-line item similar to "Allowances and Statutory Travel."

These changes would necessitate a revision in the columnar headings in the "Summary of Programs by Major Expense" tables. The heading for the first column, which now reads "Personal Services and Allowances," would be revised to read "Personnel Costs" and would comprise salaries, allowances, and statutory travel. The heading for the second column, which now reads "Travel and Transportation," would be revised to read "Duty Travel." The other columns on this table would remain unchanged.

Annex I is a sample of the modification proposed by the Director with respect to the project activities in Part III of the budget. In the Director's opinion, the grouping of the several allowance and statutory-travel items and the resulting segregation of "Duty Travel" will permit a better review of projects by the governing bodies and result in some reduction in the size and cost of the budget document.

In view of the advantages to be gained from the proposed changes, the Executive Committee may wish to consider a resolution along the following lines:

Proposed Resolution

The Executive Committee:

Having considered the proposal of the Director to modify the display of some of the object-of-expenditure items listed in all project activities in Part III of the budget document, and to revise the first two columnar headings in the "Summary of Programs by Major Expense" tables; and

Considering further that the proposed modifications do not affect the basic principles in the form of presentation as recommended in the past by the governing bodies,

RESOLVES:

1. To approve the modifications recommended by the Director in the form of presentation of the budget document.
2. To make these modifications effective with the presentation of the 1960 budget of the Organization.

Annex I

SAMPLE OF PROPOSED MODIFICATION WITH RESPECT TO  
DISPLAY OF PROJECT ACTIVITIES IN PART III OF THE BUDGET

<u>Present Display</u>	GRADE	<u>Proposed Display</u>	GRADE
Medical Officer Public Health Nurse	P4 P3	Medical Officer Public Health Nurse	P4 P3
Cost of Posts		Cost of Posts	
<u>Allowances</u>  Assignment Dependents Service Benefit Death and Disability Insurance Transitional		<u>Allowances and Statutory Travel</u>  <u>Duty Travel</u>	
<u>Travel and Transportation</u>  Duty Recruitment and Repatriation Home Leave			