



# WORLD HEALTH ORGANIZATION

ADMINISTRATION, BUDGET AND FINANCE  
COMMITTEE OF THE EXECUTIVE BOARD  
Sixteenth meeting  
Provisional agenda item 6

EBABFC16/2  
28 December 2001

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## Implementation of resolution WHA54.20: information on categories of expenditure

### Report by the Secretariat

1. During the discussion and the review of the Proposed programme budget for 2002-2003 at the Fifty-fourth World Health Assembly, some delegates requested additional information regarding the breakdown of the overall budget by categories of expenditure. However, within the context of results-based budgeting, it is difficult to provide a detailed categorization of expenditure at the strategic planning stage. It was therefore decided that such information should be made available to the Executive Board at its present session, after operational planning had been completed. Paragraph 6 of the appropriation resolution for the financial period 2002-2003 (resolution WHA54.20) refers.
2. In response to the above request, the annexed table provides information on the approved programme budget for 2002-2003 broken down by appropriation section and categories of planned expenditure. For each appropriation section, the planned expenditure has been broken down using the same eight categories as in similar documents in the past.<sup>1</sup>

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<sup>1</sup> See, for instance, A52/INF.DOC./2.