

## **WHO programmatic and financial reports for 2016–2017, including audited financial statements for 2017**

### **Report of the Programme, Budget and Administration Committee of the Executive Board to the Seventy-first World Health Assembly**

1. The Committee welcomed the WHO Results Report for the Programme budget 2016–2017, the audited financial statements for the year ended 31 December 2017, and the information report on voluntary contributions by fund and contributor, 2017.<sup>1</sup> It appreciated the new presentational format, including country success stories and achievements, as well as the valuable and detailed information contained in the WHO programme budget web portal, which represents best practice in the United Nations system.
2. As to the content, the Committee suggested that future reports clearly link results to WHO's results framework. In addition, it expressed concerns about the decreasing amount of flexible resources, especially due to the reduction in core voluntary contributions, and the challenge of resourcing corporate services and enabling functions, including through voluntary contributions. Member States also raised the issue of the lack of alignment of resources across the various programmes, with particular emphasis on noncommunicable diseases.
3. Clarifications were provided in respect of the long-term financing plans for the after-service health care liability.
4. Finally, the Committee welcomed the unmodified audit opinion on the financial statements for the year 2017.

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<sup>1</sup> Respectively, documents A71/28, A71/29 and A71/INF./2.

## RECOMMENDATION TO THE HEALTH ASSEMBLY

5. The Committee, on behalf of the Executive Board, recommended that the Health Assembly note the reports contained in documents A71/28 and A71/29, and adopt the following draft decision:

The Seventy-first World Health Assembly, having considered the WHO Results Report for the Programme budget 2016–2017 and the audited financial statements for 2017;<sup>1</sup> and having noted the report of the Programme, Budget and Administration Committee of the Executive Board to the Seventy-first World Health Assembly,<sup>2</sup> decided to accept the WHO Results Report for the Programme budget 2016–2017 and the audited financial statements for 2017.

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<sup>1</sup> Documents A71/28 and A71/29.

<sup>2</sup> Document A71/45.