

## **Analysis of challenges in governance for transparency, accountability, compliance and efficiency**

### **PRELIMINARY ANALYSIS BY THE SECRETARIAT FOLLOWING MEMBER STATE WRITTEN INPUT**

#### **Background**

1. At its first meeting in July 2022, the Agile Member States Task Group on Strengthening WHO's Budgetary, Programmatic and Financing Governance (the Task Group) was invited by the co-facilitators to consider and provide feedback on document EB/AMSTG/1/4 Rev.1, which contained an overview of the challenges in governance for transparency, accountability, compliance and efficiency, and the proposed steps to come up with recommendations for long-term improvements.
2. Member States were invited to provide further input in writing by 14 August 2022, including elaborating any specific proposals put forward during the first meeting. Member States were encouraged to link the proposals, where possible, to the specific challenges that they were intended to address. A template was prepared by the co-facilitators and shared with Member States for their written inputs.
3. In response, 28 Member States submitted written inputs. Inputs received after the deadline of 14 August 2022 were also taken into consideration. The inputs of two Member States were not, however, received in time to be included in the Annex to the present document. Those inputs are nevertheless being fully considered by the Secretariat, who will provide a verbal update in that regard at the second meeting of the Task Group.
4. Member States' inputs included both new proposals as well as further amendments to document EB/AMSTG/1/4 Rev.1.

#### **Contents and format of the Annex**

5. The Annex to the present document is based on document EB/AMSTG/1/4 Rev.1 and the subsequent written inputs received from Member States. The individual inputs provided by Member States can be found on the password-protected site for the Task Group.<sup>1</sup>
6. To facilitate discussions at the second meeting of the Task Group and to support the preparation of both the Secretariat's implementation plan and the report of the Task Group to the 152nd session of the Executive Board in January 2023, the Secretariat structured the Annex around the broad themes first

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<sup>1</sup> [https://apps.who.int/gb/secure/amstg/e/e\\_amstg-secure.html](https://apps.who.int/gb/secure/amstg/e/e_amstg-secure.html) (accessed 19 September 2022).

presented in document EB/AMSTG/1/4 Rev.1. The Annex has consolidated the Member State input as well as the initial ideas of EB/AMSTG/1/4 Rev.1 under these themes in a form of action-oriented topics. After this consolidation, there remains a wide variety of suggestions with 53 potential topics for action.

7. In respect of the development of the Secretariat's implementation plan, it should be noted that only those items deemed to fall under the sole remit of the Secretariat will be included.

8. Taking into account the guidance of the co-facilitators regarding what type of preliminary analysis would best support the Task Group in its deliberations, the Secretariat has indicated, based on its current understanding of each topic, some initial implementation parameters (such as feasibility, likely impact, expected costs etc.). It is felt that this might assist with the prioritization of the topics by the Task Group as it considers and discusses the interaction of these parameters. The table also includes a column for the Task Group to include additional information on the objective and/or problem to be addressed.

9. The Secretariat has also added some initial general comments on some topics, again this is designed to support the Task Group in its work in considering and prioritizing the list of potential topics for action.

#### **ACTION BY THE TASK GROUP**

10. The Task Group is invited to note the report and provide further guidance, specifically in respect of the potential topics for action and their prioritization.

ANNEX

No.	Broad theme	Topic	Responsibility	Existing in document EB/AMSTG/1/4 Rev.1	Related paragraph in document EB/AMSTG/1/4 Rev.1	Objective/ problem to be addressed	Implementation					General comment by the Secretariat	
							Feasibility	Anticipated timeline Short: Q2/2023 Medium: until end 2024 Long: beyond 2024	Expected impact	Expected costs Low: < US\$ 100 thousand Medium: US\$ 100–500 thousand High: > US\$ 500 thousand	Implementation status		Will be part of Secretariat implementation plan
T1	Transparency	Further improve priority-based budget planning process with Member States, including improved transparency, information sharing on programme budget prioritization and discussion of financing the priorities	Sole remit of Secretariat	Yes	Related to paras. 5(a)(i) and 5(a)(ii)	–	Requires significant effort	Short	High	Low	Ongoing	Yes	One of the key elements of the proposed programme budget for 2024–2025 planning process is to bring prioritization to the fore. A data-driven top-down approach is the starting point, which is complemented by bottom-up country prioritization and governing bodies discussions.
T2	Transparency	Hold onboarding sessions for Member States on the WHO programme budget process, including programme budget implementation, monitoring and assessment	Sole remit of Secretariat	Yes	Related to para. 5(a)	–	Easily implementable	Short	Medium	Low	Planned	Yes	This is clearly needed and has to be done. The Secretariat is currently looking at the possibility of holding such sessions before the second meeting of the AMSTG and then repeating the sessions as needed.

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T3	Transparency	Provide further transparency and detailed information for programme budget development and reporting, particularly related to proposed budget increases and potential financing	Sole remit of Secretariat	Yes	Related to para. 5(a)(iii)	–	Requires significant effort	Short	Medium	Medium	Planned	Yes	Much depends on the level of details requested by Member States. The Secretariat needs more information about this request and how much is truly needed (before the programme budget is approved) and what is needed (as part of the regular reporting-back process). With the new approach for the presentation of the programme budget (see below), there are many options but we need to make sure that we provide the information that is most required for governance purposes.
T4	Transparency	Review the presentation of the proposed programme budget with the aim of facilitating Member States' understanding and analysis of the information provided	Sole remit of Secretariat	Yes	Related to para. 5(a)(iii)	–	Requires significant effort	Short	High	Medium	Ongoing	Yes	The Secretariat understands that Member States do not find the budget, as it is currently presented, sufficiently comprehensible. They requested a better overview, a shorter and more comprehensible document and, at the same time, more details. As part of the current proposed programme budget 2024–2025 process, the Secretariat is attempting to address this by using a “funnel” approach and a website, which will serve as a digital annex. The current plans were presented to the regional committees.

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T5	Transparency	Establish regular formal and informal briefings with the Member States on programme budget implementation monitoring and performance assessment, including at the country level	Sole remit of Secretariat	Yes	Related to para. 5(a)(iv)	–	Easily implementable	Short	High	Low	Planned	Yes	This is another element that is clearly needed and could provide an important platform for shaping the budget of the following biennium.
E1	Efficiency	Revise the cost recovery scheme for voluntary contributions	Joint responsibility with Member States	Yes	Related to para. 5(b)	–	Requires significant effort	Medium	Medium	Medium	New proposal	–	The Secretariat would suggest starting with a review of the work done in 2012 by PricewaterhouseCoopers. Has the landscape changed? Are there any new factors that need to be considered? Do the final recommendations still hold (i.e. the current cost-recovery system should be maintained)?
T6	Transparency	Strengthen transparency regarding the allocation of resources across the Organization, including through the establishment of a mechanism to ensure and to improve equity in resource allocation across all levels and major offices of WHO, with special emphasis on country level and underfinanced programme budget results (a proposal on how the new proposed increase in assessed contributions would be used)	Sole remit of Secretariat	Yes	Related to para. 5(c)	–	Easily implementable	Short	Medium	Low	Planned	Yes	This is a task the Secretariat can implement. The Secretariat believes, however, that it should be done as part of the regular reporting-back process to Member States on implementation and not as part of the programme budget development/approval phase.

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T7	Transparency	Establish a consistent and transparent approach to the establishment of new initiatives and programmes, including the related costing and future funding thereof and consultation with Member States	Sole remit of Secretariat	Yes	Related to para. 5(d)	–	Requires significant effort	Short	High	Low	–	–	This potentially relates to other proposals around the costing of Member States initiatives/resolutions.
T8	Transparency	Improve the alignment between programmatic priorities and corresponding financing within the approved programme budget	Joint responsibility with Member States	Yes	Related to para. 6(a)	–	Requires significant effort	Medium	High	High	Planned	No	Aligning priorities with funding is not easy in the current financing model, where flexible funds represent only a small portion of the overall resources (and the majority of current flexible funds need to finance enabling functions). Recent decisions taken on sustainable financing can improve this.
E2	Efficiency	Develop guidelines, principles and threshold on earmarking of voluntary contributions, with a view to increasing their flexibility and establishing deadlines for achieving the thresholds	Joint responsibility with Member States	Yes	Related to para. 6(b)	–	Requires significant effort	Medium	High	–	New proposal	–	Such guidelines, principles and thresholds would need to be developed with active engagement of all contributors.
T9	Transparency	Strengthen the ability of Member States to monitor the functionality and operations of WHO's regional and country offices.	Joint responsibility with Member States	Yes	Related to para. 6(c)	–	Requires significant effort	Medium	High	–	New proposal	–	More information about the intent of this proposal is needed.

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A1	Accountability	Independently evaluate the results report, and consider recommendations for ways to improve the results report, including its executive summary	Sole remit of Secretariat	Yes	Related to para. 7(a)	-	Easily implementable	Medium	Medium	Medium	Planned	Yes	More information about the intent of this proposal is needed. Currently the Evaluation Office is reviewing results-based management in WHO, and the Office of Internal Oversight Services is reviewing results reporting (including output scorecards). The Multilateral Organization Performance Assessment Network is also planning a follow-up review of WHO results-based management. The Secretariat believes that all these entities are independent and that these reviews should provide sufficient content for Member State consideration and subsequent guidance to the Secretariat.
A2	Accountability	Regularly update the WHO investment case	Sole remit of Secretariat	Yes	Related to para. 7(b)	-	Requires significant effort	Medium	Medium	Medium	Ongoing	-	A new Investment Case has been launched in May 2022. The next investment case will likely be linked to the fourteenth general programme of work.

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T10	Transparency	Based on the principles of the results-based management, improve WHO results framework and the monitoring of its performance, including joint monitoring with Member States. Strengthen institutional agility and capacity for performance monitoring and delivery of results across the three levels	Joint responsibility with Member States	Yes	Related to para. 8(a)	–	Requires significant effort	Medium	High	Medium	New proposal	No	Continuous improvement of performance monitoring and reporting is vital. The Secretariat needs more guidance, however, on what aspects Member States believe need further improvement. The outcomes of the results-based management evaluation (October 2022) and the Office of Internal Oversight Services' performance audit (results reporting) will provide additional insights.
T11	Transparency	Improve the process of costing resolutions and decisions, including discussions with Member States during consultations, addressing the potential financing implications, and adding clear sunset clauses	Joint responsibility with Member States	Yes	Related to paras. 8(b) and 8(c)	–	Requires significant effort	Medium	High	Medium	Planned	–	This requires a thorough review of the current process, together with the Member States, in the light of all other ongoing processes (e.g. budgeting process improvement).
C1	Compliance	Improve timeliness of delivery of governing bodies documents and information to Member States	Joint responsibility with Member States	Yes	Related to para. 9(a)	–	Requires significant effort	Medium	Medium	Low	Ongoing	–	There is a need to address the expectation for Member State consultations on documentation vs the timeliness of document submission to the governing bodies. Some documents may be late as they undergo informal consultations. Internally, additional measures can be put in place to encourage timely submission of documents. Early scheduling of consultations is ongoing.



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C2	Compliance	Improve multilingualism by providing all documents in all six official languages	Sole remit of Secretariat	Yes	Related to para. 9(a)	–	Requires significant effort	Medium	Medium	High	Ongoing	Yes	This topic refers to governing bodies documentation, which is provided in all official languages for official correspondence and documentation only. It would be helpful to understand what is meant by “all” documents in this context. The governing bodies have made references to other aspects of multilingualism in their resolutions. AMSTG may wish to provide further guidance on the scope of this topic. See, for example, resolution WHA71.15 (2018).
C3	Compliance	Establish a reserve fund to bridge the funding gap caused by late receipts of funds, including those for emergencies	Sole remit of Secretariat	Yes	Related to para. 9(b)	–	–	–	–	–	New proposal	–	More information about the intent of this proposal is needed; there is already some existing provision in this area.
E3	Efficiency	Improve donor contribution coordination and information	Sole remit of Secretariat	Yes	Related to para. 9(c)	–	–	–	–	–	–	–	More information about the intent of this proposal is needed.
C4	Compliance	Standardize reporting procedures for donors and harmonize/standardize or reduce the number of different donor agreements	Joint responsibility with Member States	Yes	Related to para. 10(a)	–	Requires significant effort	Medium	Medium	Low	Ongoing	–	A WHO standard donor agreement is already in place and unified clauses including on prevention and response to sexual exploitation, abuse and harassment have been developed. Further work needs to be done, especially on standardized reporting.

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T12	Transparency	Review and benchmark WHO's Financial Regulations and Financial Rules in order to align them with the best practices used within the United Nations system	Sole remit of Secretariat	Yes	Related to para. 10(b)	-	Requires governing bodies consideration	Short	Medium	Low	Planned	Yes	-
T13	Transparency	Update the WHO financial statements	Sole remit of Secretariat	Yes	Related to para. 10(b)	-	Requires significant effort	Long	Medium	Medium	Ongoing	-	More information about the intent of this proposal is needed. The Department of Finance already has plans to continually improve the quality and transparency of the financial statements, which began with the 2021 statements and will align with the evolving reporting standards. The update to the Financial Regulations and Financial Rules will not impact the financial statements.
O1	Other	Include other (non-State) actors in the discussion of the proposed programme budget and its sustainable financing at WHO in accordance with the Framework of Engagement with Non-State Actors	Sole remit of Secretariat	Yes	Related to para. 10(c)	-	Easily implementable	Short	Medium	Medium	Ongoing	-	Engagements with non-State actors are governed by the Framework of Engagement with Non-State Actors, which applies to all three levels of the Organization. Non-State actor donors are already engaged via specific teams in the Coordinated Resource Mobilization Department, and some donors already have a portfolio manager and hold strategic dialogues with WHO. Further exploration will be needed in respect of the nature of such engagement and which processes will be required in the context of the Framework of Engagement with Non-State Actors.

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E4	Efficiency	Develop savings proposals and conduct an analysis of efficiency gains at all three levels of the Organization to promote efficiency gains through rationalization of expenses and relocation of activities to offices outside of WHO headquarters	Sole remit of Secretariat	Yes	Related to para. 11(a)	–	Requires significant effort	Long	Medium	High	Ongoing	Yes	The Secretariat is regularly reporting on efficiencies/cost-avoidance mechanisms and initiatives. At the same time, relocation of activities represents a significant effort requiring longer term human resources decisions.
E5	Efficiency	Explore the feasibility of a replenishment mechanism for financing of the base component of the programme budget	Sole remit of Secretariat	Yes	Related to para. 11(b)	–	Easily implementable	Short	Medium	Low	Ongoing	Yes	Document on the feasibility of a replenishment mechanism will be presented to the 152nd session of the Executive Board via the thirty-seventh meeting of the Programme, Budget and Administration Committee.
C5	Compliance	Limit number of items and related papers for consideration of the governing bodies	Joint responsibility with Member States	Yes	Related to para. 12(a)	–	Requires significant effort	Long	High	Low	Ongoing	No	This is related to better management of the agenda of the governing bodies.
E6	Efficiency	Re-think the way of working in the governing bodies, including better support to Member States to arrive at decisions	Joint responsibility with Member States	Yes	Related to paras. 12(a) and 12(b)	–	Requires significant effort	Medium	High	High	Ongoing	–	Ongoing work is related to improving the structuring of documents to the governing bodies, with clear requests of the Member States. Member States may consider suggestions on how to structure the debates in each of the governing bodies meetings.

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T14	Transparency	Strengthen the role of the Programme, Budget and Administration Committee of the Executive Board and the Executive Board itself, particularly in their budgetary oversight to better engage and provide oversight of future programme budgets	Joint responsibility with Member States	Yes	Related to para. 12(b)	-	Requires governing bodies consideration	Long	High	High	Ongoing	-	This may lead to an increased number or duration of governing bodies meetings.
T15	Transparency	Establish harmonized standards for the creation and proceedings of relevant expert groups	Sole remit of Secretariat	No	New item	-	Requires governing bodies consideration	Long	Medium	-	-	-	Expert advisory panels and expert committees are governed by a set of World Health Assembly-adopted regulations. Furthermore, a set of Executive Board-adopted regulations govern the establishment and operation of study groups and scientific groups as well as other mechanisms of collaboration. Consideration may be given to refining the existing frameworks.
T16	Transparency	Represent better all major offices in technical decisions and events (more events outside of WHO headquarters?)	Sole remit of Secretariat	No	New item	-	-	-	-	-	-	-	This is related to the allocation of resources across the three levels of the Organization (see para. 5(c) of document EB/AMSTG/1/4 Rev.1). As such, this topic should be considered as part of a broader system of prioritization and allocation of resources.

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T17	Transparency	Improve transparency in the creation and filling of senior-level positions at WHO, with periodic reporting to Member States	Sole remit of Secretariat	No	New item	-	Easily implementable	Medium	High	High	-	-	This includes both strengthening of human resources management systems, WHO Country Representative recruitment and onboarding, as well as reporting. More information about the intent of this proposal is needed.
A3	Accountability	Improve the public information available on the WHO organigram, including technical contact details	Sole remit of Secretariat	No	New item	-	-	-	-	-	-	-	More detail on the exact information that is needed would be helpful, in addition to what is already available.
E7	Efficiency	Review and improve coordination and work across the three levels of the Organization.	Sole remit of Secretariat	No	New item	-	Requires significant effort	Long	High	High	Ongoing	Yes	This issue was an important pillar of the Director-General's transformation agenda (for which a corporate evaluation and an external audit were done). Further efforts need to be taken to enhance organizational learning across the three levels of the Organization and to enhance country impact.
E8	Efficiency	Establish country focal points within the Secretariat that would be able to coordinate the relationship between Member States and WHO	Sole remit of Secretariat	No	New item	-	-	-	-	-	-	-	More information is needed to understand the intent of this proposal. Focal points already exist in some areas.
O2	Other	Increase integration of the WHO Regional Office for the Americas	Joint responsibility with Member States	No	New item	-	Requires governing bodies consideration	Long	Medium	-	-	-	This will require both further identification of specific areas or systems for integration, and for some aspects, the review or decision of the Executive Board/World Health Assembly and the Directing Council of the Pan American Health Organization.

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C6	Compliance	Continue strengthening of enabling functions in line with United Nations system-wide best practices	Joint responsibility with Member States	No	New item	–	Requires significant effort	Long	High	High	Ongoing	–	The process is currently ongoing and future changes to assessed contributions are relevant.
E9	Efficiency	Develop an options paper reviewing best practice in governance and oversight across the United Nations and other multilateral institutions and set out the options to improve the effectiveness of WHO's governing bodies	Sole remit of Secretariat	No	New item	–	Requires significant effort	Long	Medium	Low	New proposal	Yes	–
T18	Transparency	Report regularly on the collection of assessed contributions	Sole remit of Secretariat	No	New item	–	Easily implementable	Short	Medium	Low	New proposal	Yes	This would require the formulation of proposals on the frequency and the communication platform for the status of assessed contributions.
T19	Transparency	Organize briefings by the External and Internal Auditors to the Member States	Sole remit of Secretariat	No	New item	–	Easily implementable	Short	–	–	–	–	–
A4	Accountability	Put in place mechanism for robust oversight, including by using the Independent Expert Oversight Advisory Committee (IEOAC) or other existing oversight mechanisms	Joint responsibility with Member States	No	New item	–	Requires governing bodies consideration	Medium	Medium	–	–	–	The IEOAC's terms of reference/mandate were recently refined and expanded. This suggestion requires further detail regarding oversight of which function/system.
A5	Accountability	Evaluate the reforms proposed	Sole remit of Secretariat	No	New item	–	Requires significant effort	Medium	High	Medium	Planned	Yes	Member States can suggest undertaking evaluations as part of the approved evaluation workplan 2022–2023; other evaluation systems can be implemented based on the outcome of more precise Member State requests.

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T20	Transparency	Strengthen decision-making mechanisms in approval of the WHO budget increase/decrease	Joint responsibility with Member States	No	New item	-	Requires governing bodies consideration	-	-	-	-	-	Potential ways to strengthen decision-making mechanisms could be embedded in World Health Assembly resolutions/decisions.
T21	Transparency	Improve alignment of human resources with the principles of geographic distribution	Sole remit of Secretariat	No	New item	-	Requires significant effort	Long	Low	Low	Ongoing	-	Data on geographic representation are reported every six months to governing bodies in the workforce data and human resources reports, including evolution over time.
T22	Transparency	Strengthen visibility of key operational challenges at the country level, including through discussions of the governing bodies	Sole remit of Secretariat	No	New item	-	Easily implementable	Medium	High	-	-	-	-
A6	Accountability	Increase delegation of authority combined with a reinforced accountability mechanism in which all three levels of the Organization are empowered to perform their duties effectively	Sole remit of Secretariat	No	New item	-	Easily implementable	Medium	Medium	Medium	Ongoing	Yes	This process is currently ongoing. Senior management have an accountability compact with key performance indicators established to monitor their performance. The letter of representation is another mechanism to ensure compliance. The development of dashboards could impact the cost of enhancing accountability mechanisms.

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C7	Compliance	Have a clear definition of the roles and functions of WHO, including the technical cooperation provided to Member States, and incorporate that definition into the manual for the preparation of country cooperation strategies	Sole remit of Secretariat	No	New item	–	Easily implementable	Short	High	Low	Ongoing	–	In developing the Thirteenth General Programme of Work, the Secretariat's work on country cooperation strategies and supporting country planning, attention has been given to defining roles and competencies for country offices – a process to continue in the context of clarifying core roles and competencies, developing the fourteenth general programme of work, and rolling out the functional reviews at the country and regional office levels.
T23	Transparency	Improve the role of the joint programme review mission (specific to the Regional Office for the Eastern Mediterranean)	Sole remit of Secretariat	No	New item	–	–	–	–	–	–	–	–
A7	Accountability	Develop a risk appetite framework and a statement on internal control to be submitted to the Member States on a regular basis	Sole remit of Secretariat	No	New item	–	Requires governing bodies consideration	Short	Medium	Medium	Ongoing	Yes	The risk appetite framework has been completed; the risk management strategy is being developed (due December 2022); and the statement on internal control is being reviewed and amended where needed.
A8	Accountability	Strengthen WHO's prevention and response to sexual exploitation, abuse and harassment	Sole remit of Secretariat	No	New item	–	Requires significant effort	Medium	High	High	Ongoing	Yes	Short- and medium-term actions on prevention and response to sexual exploitation, abuse and harassment have been defined and are monitored as part of the WHO Management Response Plan. The ICSEA, IEOAC and IOAC recommendations as well as those of the Executive Board, the Health Assembly, and the Programme, Budget and



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							Feasibility	Anticipated timeline Short: Q2/2023 Medium: until end 2024 Long: beyond 2024	Expected impact	Expected costs Low: < US\$ 100 thousand Medium: US\$ 100–500 thousand High: > US\$ 500 thousand	Implementation status	Will be part of Secretariat implementation plan	
													Administration Committee are being tracked via a consolidated platform. Some 67% of short-term actions under the WHO Management Response Plan have been completed (as of July 2022).
C8	Compliance	Enhance fraud and risk management awareness and reporting mechanisms	Sole remit of Secretariat	No	New item	–	Requires significant effort	Short	High	Medium	Ongoing	Yes	This is being implemented. See document A75/35, p. 66, recommendation ID R023 and R024.
A9	Accountability	Reform the WHO ethics function	Joint responsibility with Member States	No	New item	–	Requires significant effort	Short	High	Low	Ongoing	–	New ethics function terms of reference and charter are currently being developed; a term limit approach is also presently being developed.
A10	Accountability	Reform the Office of Internal Oversight Services	Joint responsibility with Member States	No	New item	–	Requires governing bodies consideration	Short	High	High	Ongoing	–	A term limit approach for the Office of Internal Oversight Services is currently being developed; the expansion of investigation capacity is progressing (and part of the WHO Management Response Plan and Office of Internal Oversight Services reporting).
A11	Accountability	Facilitate the development and adoption of appropriate formal procedures for the investigation of complaints of misconduct by WHO Directors-General	Joint responsibility with Member States	No	New item	–	Requires governing bodies consideration	Short	Medium	Low	Ongoing	–	The IEOAC at its thirty-seventh meeting in April 2022 began considering an approach for investigating allegations of wrongdoing by the Director-General and is undertaking further consultations; the IEOAC will submit its approach to the Programme, Budget and Administration Committee and the Executive Board in January 2023 at their thirty-seventh meeting and 152nd session, respectively, for consideration.