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# **Strengthening WHO's budgetary, programmatic and financing governance**

## **Secretariat implementation plan on reform**

### **BACKGROUND**

1. In decision EB151(1) the Executive Board established the Agile Member States Task Group (“the Task Group”) and decided that the Task Group would report to the Seventy-sixth World Health Assembly, through the Programme, Budget and Administration Committee at its thirty-seventh meeting and the Board at its 152nd session in January/February 2023, on recommendations on long-term improvements based on the analysis of challenges in governance for transparency, efficiency, accountability and compliance.

2. Complementary to this report is the Secretariat's implementation plan on reform, mandated by decision WHA75(8) (2022) on sustainable financing. The Health Assembly decided to adopt the recommendations of the Working Group on Sustainable Financing, as set out in document A75/9, including the recommendation that the Health Assembly request the Director-General: “to develop, and, in the light of the principle in paragraph 38(e), submit concurrently with the first proposed increase in assessed contributions to the Seventy-sixth World Health Assembly through the thirty-seventh meeting of the Programme, Budget and Administration Committee, the 152nd session of the Executive Board and the thirty-eighth meeting of the Programme, Budget and Administration Committee, an implementation plan on reform”. Document A75/9 also indicated that “the Executive Board at its 152nd session, through the thirty-seventh meeting of the Programme, Budget and Administration Committee, will endorse the implementation plan, which may be informed by discussions in the Member State task group recommended in paragraph 40”. In that regard, the Board, through its Programme, Budget and Administration Committee, will consider a report relating to the plan under ‘Matters emanating from the Working Group on Sustainable Financing’. In submitting this report to the Board, the Secretariat will have considered the comments provided by Member States at the Third meeting of the Task Group.

3. As required, this implementation plan includes progress to date on reforms as well as a preliminary timeline and required resources for implementation for additional reforms, including but not limited to budgetary, programmatic, finance, governance and accountability reforms within the remit of the Secretariat. The Secretariat is also required to “enact these reforms as soon as possible; to identify a clear set of deliverables for the biennium 2024–2025; and to report on these regularly”.

4. The detail of the implementation plan, including the identified deliverables and preliminary timeline for these activities, is provided in the table attached to this paper (see Annex).

## **Building on previous strengthening and reform initiatives**

5. The Secretariat's implementation plan for budgetary, programmatic, finance, governance and accountability reforms builds on previous WHO reform initiatives, the evaluations of these initiatives and a number of corporate evaluations, internal and external audits and other reviews and assessments of WHO's related systems, as part of WHO's commitment to organizational learning. For example, in 2017–2018, the Multilateral Organisation Performance Assessment Network (MOPAN) assessed the performance of WHO systems in achieving organizational effectiveness (strategic, operational, relationship and performance aspects) and the underlying systems in achieving results against their objectives. This was the third MOPAN assessment of WHO; the first and second assessments were conducted in 2010 and 2013, respectively.

6. The 2017–2018 MOPAN Assessment<sup>1</sup> concluded that WHO had implemented extensive organizational change while delivering core business, and that reform efforts had provided a strong foundation for continued institutional development and transformation to support the implementation of the Thirteenth General Programme of Work 2019–2025 (GPW13). MOPAN commented that “this programme of work integrates and builds on the previous reform agenda initiated by the previous leadership”. That reform agenda included the development of more robust internal controls and a strengthened results-based management and evaluation function. MOPAN commented that these efforts, among others, illustrated WHO's ability to learn from and respond to lessons and performance information to achieve greater levels of responsiveness, relevance and effectiveness.

7. In addition to the periodic MOPAN reviews, independent evaluations, along with internal performance and integrated audits and external audit, play a critical role in improving WHO's performance, increasing accountability for results and promoting organizational learning. The Executive Board approves the biennial evaluation plan and takes note of the outcomes of all evaluations and the related management responses, which are published by the Evaluation Office. Examples of recent key evaluations include those on Transformation and on the WHO reforms that took place between 2011 and 2017. Summaries of internal and external audits are reported to the Assembly annually, and cover many of the issues addressed by the Task Group.

8. The Programme budget portal was a significant milestone in WHO's programme implementation, accountability and transparency, providing as it does further details of the Organization's work, financing and implementation progress across the GPW. Since 2014, the portal has been updated quarterly – now increased to monthly – and in 2017 the Secretariat committed itself to publishing, under an open licence, programmatic and financial information according to the International Aid Transparency Initiative standard, by offering easily accessible country pages with all the relevant information up to the output level.

9. Building further on this initiative, in 2022 WHO made its first appearance in the Aid Transparency Index, and the Secretariat is pleased to report that WHO scored in the “good” category in its first assessment, ranking higher than many long-term participants. More details on WHO's assessment and that of other development actors can be found on the Publish What You Fund website.

10. As previously reported to Member States, the Director-General's Transformation initiative continues to provide the foundation for strengthening and reform of WHO, with its emphasis on cultural

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<sup>1</sup> 2017–18 WHO. In: Multilateral Organisation Performance Assessment Network [website]. Paris: Multilateral Organisation Performance Assessment Network; 2019 (<https://www.mopanonline.org/assessments/who2017-18/index.htm>, accessed 13 November 2022).

shift and enabling a more agile, results-focused Organization. The implementation status of the core Transformation initiatives can be viewed through the interactive tables in the monitoring tool.<sup>1</sup>

### **Key objectives of the current implementation plan**

11. While acknowledging previous reform initiatives, the Secretariat and Member States have identified key objectives for further budgetary, programmatic, finance, governance and accountability reforms. The Secretariat is fully committed to delivering against these objectives to the extent of its remit.

12. The Secretariat has therefore placed particular emphasis on implementing reforms in the following key areas: earlier and deeper engagement in the Programme budget development process and in the subsequent reporting on it; more accurate and transparent costing of resolutions and new initiatives; enhanced oversight of regional and country activity; more user-friendly and insightful results reporting; and enhanced donor engagement. Important links have been established between these reform plans for the enabling and accountability functions and the ongoing management response plan on the issue of prevention and response to sexual exploitation and abuse.<sup>2</sup>

13. In particular, the Secretariat acknowledges the emphasis placed by Member States on the value of relatively modest but concrete reforms, delivered in a timely and consistent way. The table in the Annex reflects this. The table takes a wide range of topics and, in many cases, breaks them down into a series of subactions, each with its own timeline and, where known, associated costs or dependencies.

14. This implementation plan will be submitted to the Seventy-sixth World Health Assembly concurrently with the first proposed increase in assessed contributions, for consideration and adoption with the other recommendations of the Working Group on Sustainable Financing. The Secretariat is committed to demonstrating the agility of and momentum behind its plan and, to that end, has identified in the table a number of changes that have already been implemented.

### **High-level reporting on the use of assessed contributions 2024-2031**

15. Member States requested more information on the way that the increased assessed contributions would be allocated and used in the coming bienniums. The Task Group discussed the balance between providing more strategic information while retaining the operational flexibility this funding supports.

16. The Secretariat will identify high-level indicators that can be tracked and reported on over time; these will include progress against vital medium- to long-term objectives, such as redressing programmatic budget imbalances, strengthening the Organization's enabling and accountability functions, addressing staff contract reform and investing in better capacity at country level. These objectives will be delivered through the Programme budget cycles, taking into account organizational priorities at the time.

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<sup>1</sup> Core transformation initiatives. In: World Health Organization [website]. Geneva: World Health Organization; 2022 (<https://www.who.int/about/transformation/core-transformation-initiatives>, accessed 13 November 2022).

<sup>2</sup> WHO management response to the report of the Independent Commission to investigate allegations of sexual abuse and exploitation during the response to the 10th Ebola virus disease epidemic in the provinces of North Kivu and Ituri, the Democratic Republic of the Congo, of 28 September 2021. In: World Health Organization [website]. Geneva: World Health Organization; 2021 (<https://www.who.int/publications/m/item/who-management-response-plan>, accessed 13 November 2022).

## **Future monitoring and governance**

17. Subject to endorsement by the Executive Board at its 152nd session, the Secretariat will report on this implementation plan to the cyclical governance meetings from May 2023 onwards. Additionally, the Secretariat proposes progress updates in the third quarter of each year and at Member State information sessions, as appropriate, during the year; Member States may wish to provide advice on the best approach in this regard. As the table makes clear, many of the planned reforms will be integrated into routine reporting to Member States, with business owners including updates on reform deliverables as part of their regular reporting under relevant agenda items to ensure the momentum of reform is maintained.

18. The proposals in the implementation plan will also be added to the dashboard of the consolidated platform for managing and tracking recommendations to WHO, which was first presented to Member States during an information session in May 2022 and continues to be enhanced.

19. The Secretariat envisages that, after the Task Group is dissolved, having fulfilled its mandate, the Programme, Budget and Administration Committee will actively monitor and assure the delivery of the implementation plan and report on this to the Executive Board and Health Assembly.

ANNEX

**SECRETARIAT IMPLEMENTATION PLAN ON REFORM: ACTIVITIES, DELIVERABLES AND PRELIMINARY TIMETABLE**

No.	Broad theme	Topic and activity or deliverable within that topic	Accountable division	Objective or need being addressed	Budgeted/ yet to be budgeted	Estimated delivery costs (United States dollars)	Activity or deliverable to be completed by										Current implementation status: implemented/in progress/ planned /in planning (as at end October 2022)	General comment by Secretariat including on progress to date (as at end October 2022)	
							Already implemented or ongoing	January 2023	May 2023	Autumn 2023	January 2024	May 2024	Autumn 2024	January 2025	May 2025	Autumn 2025			Beyond 2025
A1A1	Accountability	Independently evaluate the results report, and consider recommendations for ways to improve the results report, including its executive summary	Business Operations; Director-General's Office (evaluation)	An improved results report, more impact-oriented, better targeted for external audiences and with clear recommendations for decision-making in future bienniums	–	–	–	–	–	–	–	–	–	–	–	–	–	Some of the specific enhancements requested by Member States (MS) are referred to elsewhere in the table e.g. Executive summary under T2.1	
A1.1	Accountability	Results report 2020–2021 to be independently evaluated with clear recommendations for improvement	Director-General's Office	–	Budgeted	100 000	X	X	–	–	–	–	–	–	–	–	–	In progress	The Evaluation Office is conducting an independent evaluation of the results-based management (RBM) approach in WHO, and the Office of Internal Oversight Services is conducting a performance audit of the results reporting system (including output scorecards). The Multilateral Organisation Performance Assessment Network (MOPAN) will launch its 2022 assessment of WHO, which included several indicators on RBM. The Secretariat notes that all of these are carried out by independent accountability functions, and that these evaluations/reviews should provide sufficient content for MS consideration and subsequent guidance to the Secretariat.

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A1.2	Accountability	Executive summary added to the results report 2022–2023	Business Operations	A more useful document for external audiences, which clearly includes main achievements, main challenges and recommendations for decision-making in future bienniums	Budgeted	21 000	–	–	–	–	–	X	–	–	–	–	–	In planning	This request will be implemented for the results report 2022–2023.
A1.3	Accountability	Recommendations of evaluation of the results report 2020–2021 audit incorporated in upcoming results reports	Business Operations	–	Budgeted	50 000	–	–	–	–	–	X	–	–	–	–	–	In planning	The implementation of this deliverable largely depends on the nature and depth of the recommendations provided by the evaluators. Once received, the Secretariat will present a delivery plan for recommendations for upcoming reports.
A1.4	Accountability	Introduce external assessment into the scorecard methodology by counterparts	Business Operations	Having an improved and transparently assessed results report that directly benefits from experience of interested counterparts at country level	Budgeted	50 000	–	–	–	–	X	–	–	–	–	–	–	In planning	As a way forward in improving the results report, and listening to MS on good lessons learned, WHO would like to introduce joint assessment of the output scorecard with national counterparts, on at least some of the scorecard's dimensions. This process will have to be determined alongside MS.
A1.5	Accountability	Establish focus groups with MS on how to improve results report	Business Operations	Directly engage MS in the development of enhanced results report	Budgeted	6000	–	–	–	–	–	–	X	–	–	–	–	In planning	It would be recommended that this activity takes place once the evaluation results are finalized. MS can support the Secretariat in identifying the priorities for enhancing the report, plus any other improvements as deemed pertinent.

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A1.6	Accountability	In the context of the development of the draft fourteenth general programme of work (GPW14), establish an informal Member State group to assess Pan American Health Organization (PAHO) and WHO results hierarchy and provide recommendations (related to T.1.1)	Business Operations	Providing an improved, more explicit alignment between PAHO and WHO results hierarchy	Yet to be budgeted	81 000	-	-	-	-	-	-	-	-	-	X	-	In planning	MS have expressed their desire to see PAHO and WHO results hierarchy more explicitly aligned. This work can be performed as part of the consultations for the development of the upcoming GPW14 (related to T.1.1).
A2	Accountability	Regularly update the WHO investment case	External Relations and Governance	Establishment of a defined periodicity for investment cases, focusing on the impact and return on investment of the work of WHO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2.1	Accountability	Develop the Investment case 2022		-	-	-	X	-	-	-	-	-	-	-	-	-	-	Implemented	-
A2.1	Accountability	Develop executive summary of investment case 2022		Ensure investment case is readily accessible to decision-makers	-	-	-	-	X	-	-	-	-	-	-	-	-	Planned	-
A2.2	Accountability	Develop new investment case for GPW14		-	Yet to be budgeted	To be confirmed (TBC)	-	-	-	-	-	-	-	-	-	-	-	-	Not possible to confirm timing at present as linked to forthcoming Member State decisions about replenishment feasibility.

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A3		Compliance	Improve the information available to MS on the Secretariat structure	Director-General's Office	MS to be able to contact the appropriate department / person and be kept up to date with higher-order organizational changes	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	A3.1	Accountability	Publish current organigram (up to departmental level with emails), updated routinely on the WHO website as changes occur		Ensure visible and periodically updated organigram on the WHO website	Budgeted	10 000	–	X	–	–	–	–	–	–	–	–	–	–	–	In progress	The WHO organigram has been published on the WHO website, with the last update in November 2022. Next update to be issued in December 2022. However, the goal is to update the organigram whenever there is a change (e.g. a director/senior manager leaves) as well as when major organizational changes occur (with a standard update at least once a year). See <a href="https://cdn.who.int/media/docs/default-source/documents/about-us/who-hq-organigram.pdf?sfvrsn=6039f0e7_16">https://cdn.who.int/media/docs/default-source/documents/about-us/who-hq-organigram.pdf?sfvrsn=6039f0e7_16</a> and <a href="https://www.who.int/about/structure">https://www.who.int/about/structure</a> .
A5		Accountability	Evaluate the reforms proposed	Director-General's Office	Allow MS to enhance their scrutiny role, including through independent evaluation, organizational learning and assessing impact (where appropriate)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	MS 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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A5.1	Accountability	Corporate evaluations of (a) the contribution of data and delivery to the implementation and impact of GPW13 and (b) mid-term evaluation of GPW13 to identify low-risk, high-yield opportunities as well as areas requiring additional investments towards achievement of the triple billion targets		–	Budgeted	200 000 (for both)	–	–	–	–	X	–	–	–	–	–	–	Planned	Planned for 2023 implementation. Evaluation topics included in the 2022–2023 biennial evaluation workplan approved by the Executive Board (EB) in January 2023. In addition, WHO has completed several evaluations relevant to issues being considered by the Agile MS Task Group (AMSTG): Transformation (2020); first, second and third stages of WHO reform (2011–2017); Framework of Engagement with Non-State Actors (FENSA) (2021); evaluation of the use of consultants and Agreements for Performance of Work by WHO (2021).
A5.2	Accountability	Independent evaluation of WHO's approach to the RBM approach		–	Budgeted	100 000	–	X	–	–	–	–	–	–	–	–	–	In progress	Evaluation included in 2018–2019 and 2020–2021 biennial evaluation workplans approved by EB. Work ongoing, with planned completion November 2022. The RBM approach is relevant to many of the actions in this plan, as it includes several systems: prioritization – planning and budgeting – results reporting and communication – learning and feedback loops for prioritization. MS decisions also have an impact on several of the RBM systems.

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	A5.3	Accountability	Independent evaluations of WHO reforms and organizational management systems		–	Budgeted	Average: 120 000 per evaluation (commissioned)	X	–	–	–	–	–	–	–	–	–	–	–	–	–	Implemented	All implemented. Also management responses available on WHO Evaluation webpage (next to each evaluation, with a consolidated annual update). Relevant evaluations include: (a) first, second and third stages of WHO reform (2011–2017); (b) WHO Transformation (2021); (c) FENSA (2019); (d) mobility (2019) and use of national professional officers (2019); (e) use of consultants/APW (2021); (f) WHO normative function (2017); (g) WHO presence in countries (2016); (h) financing dialogue (2016 and 2014); (i) seven country programme evaluations; (j) United Nations (UN) Foundation-WHO coronavirus disease (COVID-19) Solidarity Response Fund joint evaluation (2021). All evaluations available at <a href="https://www.who.int/about/what-we-do/evaluation">https://www.who.int/about/what-we-do/evaluation</a> .
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	Director-General's Office	Enhance clarity and accountability of lines of responsibility	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		

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A6.1	Accountability	Publish accountability compacts with Assistant Directors-General and regional directors		Ensure clear responsibility lines and that staff are empowered to perform their duties through appropriate delegations of authority and related accountability frameworks/ mechanisms	Budgeted	–	X	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Implemented	Senior management have accountability compacts with key performance indicators (KPIs) 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.
A6.2	Accountability	Conduct evaluation/review of delegations of authority		Enable organizational learning to identify gaps and strengthen systems	Budgeted	–	–	–	–	–	X	–	–	–	–	–	–	–	–	–	–	–	In planning	The 2022–2023 biennial evaluation workplan, approved by EB, contains an evaluation topic on delegation of authority. Going forward, an evaluation or review will be conducted to identify lessons learned.
A7	Accountability	Develop a risk appetite framework and a statement on internal control, to be submitted to the MS on a regular basis	Director-General's Office	Improving WHO's enterprise risk management (ERM) maturity along the UN/Joint Inspection Unit (JIU) standards to ensure WHO can prevent, detect and respond to risks that can threaten the Organization's performance and reputation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Over the past 5+ years, WHO has continuously enhanced its ERM system, and is currently further expanding it. Corporate risk management policy (2015); risk appetite statement (2022); risk management and internal control self-assessment checklist and register (all managers, entered annually).

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A7.1	Accountability	Development of risk appetite framework		Articulate WHO's high-level attitude towards risk by expressing the levels of risk that WHO is willing to accept in pursuit of its mission, structured across a set of "enablers", called key success factors. Guide colleagues at all levels of the Organization on the expected attitude to risk when making decisions, particularly relevant when operating in complex or changing environments, where avoiding risks is impossible	Budgeted	–	–	–	X	–	–	–	–	–	–	–	–	In progress	The Secretariat created its first risk appetite framework in July 2022. The framework will be used to further embed risk management into daily operations and decision-making and its operationalization will inform MS where gaps and required resources are needed to reduce risks. It also informed the update of the 2022 WHO Principal Risks. Next steps: the framework will be reviewed and to be endorsed by the Global Policy Group (GPG) (Q1 2023), and will be a foundation to the ongoing development of the new risk strategy.
A7.2	Accountability	Development of risk management strategy and systems reinforcement across the three levels of WHO		The strategy aims to identify the actions, resources and implementation steps required to fully implement the WHO ERM system, including compliance (in line with the UN/JIU maturity model) for ERM	Yet to be budgeted	–	–	X	–	–	–	–	–	–	–	X	–	In progress	The risk management strategy will be completed in December 2022 (Director-General and Global Risk Management Committee). Consultation and Member State endorsement to be sought by the Seventy-sixth World Health Assembly in 2023 (WHA76).

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A7.3	Accountability	Development of an enhanced statement of internal control		To provide reasonable assurance of the achievement of WHO's objectives in the forms of reliable financial and non-financial reporting, effective and efficient operations and compliance with regulations, rules and policies, including with regard to preventing and detecting fraudulent acts, in line with the UN statement of internal control	Yet to be budgeted	–	–	–	–	–	–	X	–	–	–	–	–	In progress	The enhancement of the statement of internal controls will reflect, and be aligned to, the enterprise resource planning system (BMS) and associated improvements in business/operational systems

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A8	Accountability	Strengthen WHO's prevention and response to sexual exploitation, abuse and harassment	Director-General's Office; Health Emergencies Programme; regional offices	Prevent and respond to all types of sexual misconduct (including following recommendations of the Independent Commission on the review of sexual abuse and exploitation during the response to the 10th Ebola virus disease epidemic in the Democratic Republic of Congo (ICSEA) and those of WHO's governing bodies). Consolidate initial changes from Management Response Plan (MRP) in a three-year-strategy (2023–2025). Shift the Organization and its operations to a victim/survivor centred approach (VSCA)	Budgeted	15 000 000 per annum	–	–	–	–	–	–	–	–	–	–	–	X	In progress	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 MRP. The ICSEA, Independent Expert Oversight Advisory Committee (IEOAC) and Independent Oversight and Advisory Committee for the WHO Health Emergencies Programme (IOAC) recommendations, as well as those of EB, WHA and the Programme, Budget and Administration Committee (PBAC) are being tracked via a consolidated platform. As at September 2022: implementation of MRP is on track: 97% of actions have been initiated and 38% have been completed. Quarterly updates to Member State and MRP progress regularly updated on WHO website.

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A8.1	Accountability	New policy on sexual misconduct (including accountability framework); updated policy on whistleblowing and protection against retaliation	Director-General's Office	Review all policies that have an impact on prevention and response to sexual exploitation, abuse and harassment (PRSEAH) and bring them together in a policy framework with associated implementation guidance	Budgeted	–	–	X	–	–	–	–	–	–	–	–	–	–	In progress	MRP 2.4.1: accountability framework for all personnel, managers and leaders at all levels of the Organization (adopted by GPG). Sexual misconduct policy and protection from retaliation policy circulating for final comments and Global Staff/Management Council approval; to be adopted together with an aligned version of the 2021 Preventing and addressing abusive conduct policy before the end of the year; standard operating procedures (SOPs) covering all three levels of the Organization on handling of sexual exploitation, abuse and harassment (SEAH) allegations and reports issued by Q3 2022; accountability framework being finalized; other pieces of guidance (e.g. on VSCA) under development.
A8.2	Accountability	Development of three-year strategy for PRSEAH	Director-General's Office	Build on the MRP, outline a cohesive way for the multiple actions required to continue building and sustaining systems to prevent and respond to sexual exploitation and abuse (SEA) and misconduct. Strategy aims to implement MOPAN SEA/sexual harassment (SH) indicators making WHO "best-in-class" across the UN by 2028	Budgeted	–	X	–	–	–	–	–	–	–	–	–	–	–	In progress	MRP 3.5: strategy for WHO's work on preventing SEAH for 2023–2025 will contain clear goals and targets to ensure WHO achieves zero tolerance for SEA and to conduct enhanced work on the same across the UN system, Inter-Agency Standing Committee, MS and key stakeholders. Also an EB150 recommendation. To be completed by December 2022. Work is well under way, including consultation meetings across WHO, with partners. Theory of change developed, with results framework and monitoring and evaluation plan in development.
A8.3	Accountability	Implement actions contained in the October 2021 PRSEAH MRP	Director-General's Office	–	Budgeted	–	X	–	–	–	–	–	–	–	–	–	–	–	In progress	In all, 97% of actions have been initiated or completed. Many actions (e.g. such as MS briefings, coordination with UN, etc.) are of a long-term nature and will be "completed" at the end of 2022, only to be reconducted under the three-year strategy (3YS) in 2023.





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A8.7	Accountability	Create a victim/survivor support programme across the Organization and in countries	Director-General's Office	Create "best-in-class" victim/survivor support function	Budgeted	–	–	–	–	X	–	–	–	–	–	–	–	In progress	MRP (short-term) 1, 2 and 3 (and subactions). Beyond what was initiated through the MRP, work is under way to create a victim/survivor support function that builds on existing support systems and enhances them further. The function is not the responsibility of a single unit, but is delivered through a networked approach between partners, host governments, country offices and accountability programmes. Immediate needs can be responded to in an unbureaucratic way through the Director-General's Survivor Assistance Fund.
A8.8	Accountability	Develop and implement an SEA risk assessment and mitigation tool for WHO	Director-General's Office; regional directors	Create essential tool to identify risks for potential and actual SEA and sexual misconduct, and required management systems to mitigate	Budgeted	–	X	–	X	–	–	–	–	–	–	–	–	Implemented	MRP 3.2.1, this is completed. Tools include risk assessment for recruitment, procurement, relations with implementing partners, delivery of programmes, response delivery, scale-up of surge capacity, cash transactions, etc. Tool builds upon other UN entities' experience. The tool has been tested and is being rolled out. Discussions are under way with partners to strengthen collaboration on baseline risk data. Fine tuning of risk assessment tool and methodology will continue under 3YS.

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A8.9	Accountability	Revise the WHO Emergency Response Framework (ERF) to address protection from sexual exploitation and abuse comprehensively and develop emergency SOPs corresponding to this, including roles of personnel, managers and leadership at the three levels of the Organization	Health Emergencies Programme	Integrate learning and policy changes around SEAH into emergency operational standards and procedures	Budgeted	–	X	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Implemented	MRP 2.3.2: in addition, IOAC recommended in January 2022 a similar action to revise the ERF to clarify accountabilities at all levels of the Organization for managers regarding PRSEAH. Revised ERF finalized – circulating for concurrence with regions.
A8.10	Accountability	Create a multidisciplinary team for SEA safeguarding and risk assessment support for all WHO country operations, emergency operations and other programmes that engage with communities directly	Director-General's Office; regional directors	Integration of preventing and responding to sexual exploitation and abuse (PRSEA) concerns and actions across programmes and operations	Budgeted	–	–	–	–	–	–	–	–	–	–	–	–	–	–	X	In progress	MRP 3.2.6: long-term integration of PRSEA across programmes and operations will be systematized through 3YS.		

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A8.11	Accountability	Create pool of internal and external multidisciplinary PRSEAH experts to be deployed across three levels of WHO (prioritizing women)	Director-General's Office	Build capacity and systems that allow for rapid scale-up of PRSEA surge capacity	Budgeted	–	–	–	–	–	–	–	–	–	–	–	–	X	In progress	MRP 3.3.1: talent pool includes expertise in safeguarding, coordination, community engagement training, risk assessment, gender-based violence, mental health, sexual and reproductive health, investigation, human resource management, programme and project planning. Initial capacity has been identified and specialists were deployed in ongoing operations. Given a systemic lack of PRSEA expertise, substantial capacity development is required in coordination with other stakeholders to professionalize and standardize interventions.
A8.12	Accountability	Create a common framework and standards for PRSEAH to be adhered to in joint operations at country level	Director-General's Office; regional directors	Ensure that PRSEAH standards are met in multistakeholder operations	Budgeted	–	–	–	–	–	–	–	–	–	–	–	–	X	In progress	MRP 3.5.3: progress is being made towards the ensuring sensitization, capacity assessment and mitigation of SEAH with UN implementing partners; discussions with MS have been initiated and are to be further integrated in country cooperation strategies (CCS), etc.
C2	Compliance	Improve multilingualism by providing all documents in all six official languages	External Relations and Governance	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	This topic refers to governing bodies documentation, which is provided in all official languages for official correspondence and documentation only.

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C2.1		Pilot translation of summary records of one meeting to be completed with evaluation of acceptability		Translate summary records of governing bodies (EB/WHA) into official languages. Proposal to conduct a pilot of the output of one meeting using computer-assisted and machine translation with light post-editing to achieve an output that is comprehensible and accurate but not equivalent to human translation quality	Budgeted	Pilot 50 000–60 000	–	–	X	–	–	–	–	–	–	–	X	–	–	The only documents identified as not currently translated are the summary records of the EB and WHA, normally accounting for six meetings per biennium and approx. 650 000 words for translation into five languages. In 2017, the cost of such translation was estimated at around US\$ 500 000 per biennium. In 2020, Governing Bodies (GBS) incorporated the use of computer-assisted and machine translation into the translation production workflow. GBS estimates that the use of these technologies with light post-editing/revision may now enable savings of up to 50% on previous estimates. The proposal would be to conduct a pilot to confirm such savings and evaluate acceptability of the result.
C3	Compliance	Establish a reserve fund to bridge the funding gap caused by late receipts of funds, including those for emergencies	Business Operations	–	Budgeted	–	X	–	–	–	–	–	–	–	–	–	–	–	Implemented	WHO has a Working Capital Fund of US\$ 31 million to implement the Programme budget (PB) pending receipt of assessed contributions in arrears. The level of this fund could be reviewed in future, should there be a change in the cashflow of assessed contributions.
C8	Compliance	Define the roles and functions of WHO, including the technical cooperation provided to MS, and incorporate that definition into the manual for the preparation of CCS	Director-General's Office	Have a clearer definition of the roles and functions of WHO at the different levels	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	In developing GPW13 and in the Secretariat's work on CCS and supporting country planning, attention has been given to defining roles and competencies for country offices – a process that will continue in the context of clarifying core roles and competencies, developing GPW14, and rolling out the functional reviews at the country and regional office levels.

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C8.1	Compliance	Updating the Country cooperation strategy guide 2020 and linking it to the requirements of new operating system (SPM/Business Management System), including defining how country offices support technical cooperation with countries		–	Partially budgeted	100000-150000	–	X	–	X	–	–	–	–	–	–	–	In progress	CCS priorities are yet to be systematically linked with global strategic and operational planning process. The country cooperation strategy guide identifies roles and functions of WHO at country level and presents them through country strategic priorities. This also needs to be linked with the SPM/BMS tool to systematically inform the WHO operational strategic planning process.
C8.2	Compliance	Monitoring the implementation and reporting to MS through EB and WHA		–	Partially budgeted	–	–	–	–	–	–	–	–	X	–	–	–	In progress	Active planning ongoing for integration of CCS with SPM/BMS (itself in development) to systematically inform WHO operational strategic planning process. CCS links to SPM/BMS to be completed by Autumn 2023
<b>C9</b>	<b>Compliance</b>	<b>Enhance fraud and risk management awareness and reporting mechanisms</b>	<b>Director-General's Office</b>	<b>Reduce fraud, improve risk management and provide enhanced assurance to MS in these areas</b>	–	–	–	–	–	–	–	–	–	–	–	–	–	–	This is being implemented. See document A75/35, p. 66, recommendations R023 and R024.
C9.1	Compliance	Updated WHO Policy on Prevention, Detection and Response to Fraud and Corruption		Update the 2015 version of the policy	Budgeted	–	X	–	–	–	–	–	–	–	–	–	–	Implemented	Issued July 2022.
C9.2	Compliance	Risk awareness campaigns across WHO		Enhance the awareness of risks and systems to address them, including responsibilities for staff, across the Organization	Not yet budgeted	TBC	–	–	X	–	–	–	–	–	–	–	–	In progress	Supporting materials and tools are in development.

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C9.3	Compliance	Enhance the global risk, compliance and assurance programme		Increase the Organization's capacity and systems to identify, assess and mitigate risks, including ensuring compliance	Not yet budgeted	TBC	-	-	-	-	-	X	-	-	-	-	-	In progress	A best-in-class internal review was conducted in 2021 and recommendations are being incorporated into the new ERM strategy [NB also relates to A7.1, A7.2].
<b>E3</b>	<b>Efficiency</b>	<b>Improve donor contact coordination and enhance donor contribution information</b>	<b>External Relations and Governance</b>	<b>To ensure coherent resource mobilization across the Organization; make relevant information easily available and increase contributors' visibility</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E3.1	Efficiency	Coordinate and capture donor contribution information across the Organization		Continue to enhance role of the Contributor Engagement Management (CEM) system throughout WHO (not applicable to PAHO)	-	-	X	-	-	-	-	-	-	-	-	-	-	Implemented	The contributors' page was developed and regularly updated in consultation with the respective contributors for contributor visibility. The CEM system went live across the three levels of the Organization in 2021, using the best-in-class Salesforce platform. Users can access pipeline information and analytics on contributor funding coming into the Organization by contributor, results, office and type of funding. CEM is benefiting the Organization through more informed and coordinated contributor outreach across WHO thanks to shared contributor intelligence information, including over 80 contributor profiles.

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	E3.2	Efficiency	Provide oversight and coordination on resource mobilization initiatives across the Organization		Minimize uncoordinated soliciting of funding for programmes and projects by different technical officers	–	–	X	–	–	–	–	–	–	–	–	–	–	In progress	The Coordinated Resource Mobilization (CRM) unit leads on WHO relations with donors, and CRM portfolio managers coordinate and maintain oversight of the engagement with donors across the three levels. The external relations global network meets monthly and discusses how to improve coordination. The CEM system is rolled out throughout the Organization, providing an overview of all contributions and ensuring better coordination.
	E3.3	Efficiency	Respond to contributors' requests and enquiries in a timely and suitable manner		Establish CRM contributor focal points at headquarters and regional level to respond to contributor requests and facilitate coordination across the Organization	–	–	X	–	–	–	–	–	–	–	–	–	–	Implemented	The CRM unit leads on WHO relations with donors, and CRM portfolio managers coordinate and maintain oversight of the engagement with donors. Prompt response made where applicable and regularly reviewed at donor meetings, including through the organization of deep dives, ad hoc exchanges and strategic dialogues.
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 WHO headquarters	Business Operations	Maintaining and building on efficiency gains, providing further assurance to MS regarding value for money	–	–	–	–	–	–	–	–	–	–	–	–	–	–	The Secretariat reports regularly on efficiencies/cost-avoidance mechanisms and initiatives. At the same time, relocation of activities represents a significant effort requiring longer-term human resources decisions.

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E4.1	Efficiency	Establishment of the WHO efficiencies task team, in charge of proposing, assessing and analysing methodology and information related to efficiencies across the three levels of the Organization		Identification and promotion of good practices, organizational procedures and other managerial actions that are conducive to cost savings and/or maximize value for money in WHO	Budgeted	–	X	–	–	–	–	–	–	–	–	–	–	–	–	Implemented	The group consists of the streams of Human Resources, Logistics, Information Technology, General Services, Finance, Procurement and Planning and Budget, led by the Assistant Director-General of Business Operations.
E4.2	Efficiency	Contribution of WHO to UN efficiencies report		Report of achievements in cost savings and value for money in WHO	Budgeted	25 000 (cumulative 1 month staff time per year)	–	X	–	–	X	–	–	X	–	–	X		In progress	The report will be produced on a yearly basis. First report delivered in January 2022.	
E4.3	Efficiency	WHO report on efficiencies presented to MS		Report of achievements in cost savings and value for money in WHO	Budgeted	12 500 (cumulative 0.5 month staff time per year since the starting point is the report for UN)	X	–	X	–	X	–	–	X	–	–	X		In progress	The first report on operational efficiencies was presented to WHA75 in document A75/7; subsequent reports will be produced on a yearly basis. Currently the Secretariat is assessing how to improve and expand on the first report presented to Member States. The next report is anticipated to be presented to the Health Assembly in May 2023.	
<b>E5</b>	<b>Efficiency</b>	<b>Explore the feasibility of a replenishment mechanism for financing of the PB base component (as mandated by WHA75)</b>	<b>External Relations and Governance</b>	<b>If considered feasible, broaden further the financing base of the WHO funding model</b>	–	–	–	–	X	–	–	–	–	–	–	–	–	–	In progress	Document on the feasibility of a replenishment mechanism will be presented to the EB at its 152nd session via the thirty-seventh meeting of PBAC.	
E5.1	Efficiency	Propose decision for feasibility of replenishment mechanism		–	–	–	–	X	–	–	–	–	–	–	–	–	–	–	In progress	Possible draft decision to accompany the report on the feasibility of a replenishment mechanism, to be presented at EB152.	



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E5.2	Efficiency	Develop replenishment campaign, if E5.1 is approved by WHA76		–	Yet to be budgeted	–	–	–	–	–	–	X	–	–	–	–	–	In planning	Dependent on WHA76 approval of the feasibility decision described in E5.1.
E7	Efficiency	Review and improve coordination and work across the three levels of the Organization	Business Operations; Director-General's Office	–	–	–	–	–	–	–	–	–	–	–	–	–	–	In progress	This issue was an important pillar of the Director-General's Transformation agenda (for which a corporate evaluation and an external audit were conducted). Further efforts need to be made to enhance organizational learning across the three levels of the Organization and to enhance country impact.

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E7.1	Efficiency	Establishment and improvement of existing coordination mechanisms, processes and networks across the three levels of the Organization	Business Operations; Director-General's Office	Address inefficiencies in coordination among three levels of the Organization, and place emphasis on country support	Budgeted	–	X	–	–	–	–	–	–	–	–	–	–	In progress	<p>The Secretariat has run two processes in the last two bienniums: country support plans and technical products (evolved from global public health goods). The first is driven by country offices, which capture mandates from ministries of health in consultation with partners and then request necessary capacity/assistance from their regional office and/or headquarters. The second captures proposals from headquarters and regional offices for prioritized technical products, which are then vetted for need by country offices and also reviewed by three-level output delivery networks, directors of programme management (DPMs) and assistant Directors-General. Both processes were run at the beginning of the biennium, and lessons learned include the necessity for these processes to be ongoing (to capture new needs but also to follow up on commitments).</p> <p>Three types of teams/networks were envisaged to deliver on GPW13: the strategic priority coordination group, the output delivery teams (ODTs) and the technical expert networks (TENS) each with specific scope, roles, functions and membership. To date only the ODTs and TENS have been implemented as other mechanisms exist at the higher level (e.g. DPM and director of administration and finance networks).</p>

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E7.2		Efficiency	Implementing new, aligned three-level operating model	Director-General: regional directors	More efficient organization	Budgeted	-	X	-	-	-	-	-	-	-	-	-	-	Implemented	Model implemented. Other Secretariat actions addressing human resource management and financing, PB development and RBM will further enhance the operationalization of effective and efficient three-level operations. One of the leading initiatives of the Transformation was a workstream to create a new three-level aligned operating model. The External Auditor reviewed Transformation (see document A75/35) and noted that this workstream has been implemented. It also noted that “like many other Transformation initiatives, the success of the new operating model depends on the successful implementation of the Transformation initiatives in human resources management and financing”, where the latter have partial implementation and thus will influence the successful rollout of the new operating model.
E9		Efficiency	Develop an options paper reviewing best practice in governance and oversight across the UN and other multilateral institutions and set out some options to improve the effectiveness of WHO’s governing bodies for MS decision	Director-General’s Office; External Relations and Governance	To improve the effectiveness of WHO’s governing bodies	-	-	-	-	-	-	-	-	-	-	-	-	-		

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E9.1		Efficiency	Design an organizational learning review to identify good practices and options for more efficient governance of WHO and accountability/ oversight	Director-General's Office	Increase the effectiveness and efficiency of WHO governing bodies (HQ and regional offices), oversight and accountability functions (governance and Secretariat), and linkage across both	Yet to be budgeted	150 000	-	-	-	-	X	-	-	-	-	-	-	In planning	This review will use and build upon the extensive past reviews, studies, evaluations, including those reviewing WHO Reform (2011–2018), Transformation; JIU reports; MOPAN assessments; internal benchmarking/management reviews; UN Reform engagement, as well as working through various established UN networks.
E9.2		Efficiency	Develop an options paper reviewing best practice in governance and oversight across the UN and other multilateral institutions	External Relations and Governance	To provide examples of useful practice from outside WHO to inform MS governance reforms	Yet to be budgeted	TBC	-	-	-	-	X	-	-	-	-	-	-	In planning	To be commissioned after January 2023 governing bodies' meetings.
T1		Transparency	Further improve priority-based budget planning process with MS, including improved transparency, information-sharing on PB prioritization and discussion of financing of priorities	Business Operations	Provide clear linkage between prioritization and budget planning, and improve participation of MS in the process	-	-	-	-	-	-	-	-	-	-	-	-	-	In progress	One of the key elements of the Proposed programme budget (PPB) 2024–2025 planning process is to bring prioritization to the fore and make it data-driven and based on the bottom-up country prioritization.

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T1.1	Transparency	Establishing a detailed process of consultation associated with the development of the PB and GPW		Better involve MS on the development and implementation of the PB and GPW	Budgeted	146 000	–	–	X	–	–	–	–	–	–	X	–	X	In progress	The Secretariat has already started this process, with more focused and extensive consultations for the development of PB24–25. It is also assessing ways of involving MS in the development of GPW14 from its inception. Completion date for PB24–25 is May 2023; for GPW14 May 2025; subsequent PBs are marked as “beyond 2025”. Cost provided per biennium.
T1.2	Transparency	Process of country, regional and global prioritization improved, presenting a clearer linkage between priorities and PB development. Transparently share its results with MS		To provide MS with a clearer understanding of the linkage between prioritization and PB development, and the respective budget allocations	Budgeted	50 000	–	X	X	–	–	–	–	X	X	–	X	In progress	This is a multilayered objective that is currently ongoing. Completion for every EB and WHA of a PB biennial cycle. The following progress has been achieved: - country consultations for definition of outcome and output priorities are currently taking place; - regional consultations on priorities for the region are taking place; - a commitment has been undertaken to link the budget level more closely to outcomes, and the highest-priority outcomes have been identified; and - more transparent sharing of prioritization results will be achieved through the new PB digital annex.	
T1.3	Transparency	Highest-prioritized outputs adequately financed after PB is implemented		Making a more explicit linkage between highest-prioritized outputs and financing	Budgeted	50 000	–	–	–	–	X	X	X	X	X	X	–	In planning	After PB implementation starts, the aim is to finance the highest-prioritized outputs; nevertheless, this will depend on the number and level of outputs to be prioritized, as the Organization is not yet fully sustainably financed. The recent decision on sustainable finance should make this more achievable.	

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T1.4	Transparency	Special sessions of the regional committees (or subcommittees) to discuss results of the prioritization in each regional office and to provide guidance		To provide MS with a clearer understanding on the linkage between prioritization and PB development, and the respective budget allocations	Budgeted	40 000	–	X	–	–	–	–	–	–	X	–	–	–	In progress	Activity to be finalized by the end of the first year of each biennium, in time for January EB discussions of the new PPB. Regional committee sessions have been taking place to discuss prioritization.
T1.5	Transparency	Provide further transparency and detailed information for PB development, particularly related to proposed budget increases and potential financing. This includes developing materials, holding information sessions, improving availability of current and potential financial information. [NB Merging part of T3 into T1 and splitting development from reporting]		Providing clearer, transparent information that MS can understand for their decision-making in PB approval	Budgeted	48 000	–	–	X	–	–	–	–	–	X	–	X	In progress	For further discussion with MS regarding level of detail, for example what is needed before the PB is approved and what is needed as part of the regular reporting-back process. With the new approach for the presentation of the PB, there are many options. From the budget side, the Secretariat is preparing materials and planning information sessions on how the PB is costed and developed. This might provide useful clarification. Considerable detail is already being provided on a monthly basis on budget implementation via the WHO web portal. WHO already provides best estimates it has in terms of level of financing available but further progress on sustainable financing is needed to allow for optimal preparation of the PB.	
T1.6	Transparency	Hold onboarding sessions for MS on the WHO PB process, including PB implementation, monitoring and assessment [NB merging T2 into T1]		Preparing MS for a richer discussion on PB that enhances understanding and decision-making	Budgeted	144 000	X	–	–	–	–	–	–	–	–	–	–	–	Implemented	The Secretariat started holding such sessions before the second meeting of AMSTG and repeated the sessions, as needed. The Secretariat is also preparing materials to accompany or complement the sessions, as needed. Some of these materials will accompany the upcoming draft PPB24–25. The Secretariat would appreciate guidance from MS on topics for onboarding sessions.

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T2		Transparency	Review the presentation of the PPB with the aim of facilitating MS understanding and analysis of the information provided [NB T4 is now T2]	Business Operations	Improving the format of the PB so it is easier to understand	Budgeted	–	–	–	–	–	–	–	–	–	–	–	–	In progress	MS do not find the budget, as it is currently presented, sufficiently comprehensible. They requested a better overview and a shorter and more comprehensible document but with enhanced detail in some areas. As part of the current PPB24–25 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. The new PB is currently being built using this approach, and a vendor has been identified to support the digital component.
	T2.1	Transparency	Structural and design-related improvements to PB presentation: a modular structure, with sections that can be read independently (e.g. executive summary, outcome-level and output-level narratives)		Improve user experience and understanding of the PB	–	20 000	–	–	X	–	–	–	–	–	–	–	–	In progress	–
	T2.2	Transparency	Add supporting documentation (“explainers”), e.g. principle and process of WHO budgeting; process of prioritization, etc. (content to be decided before every new draft PB)		Provide tools for internal and external users to ensure better understanding and interpretation of the PB	–	10 000	–	–	X	–	–	–	–	–	X	–	–	In progress	–
	T2.3	Transparency	Move PB to the digital platform		Provide a user-friendly platform to present the PB	–	270 000	–	–	X	–	–	–	–	–	–	–	–	In progress	–

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T2.4	Transparency	Develop dashboards for prioritization and budget costing to supplement PB presentation		Provide further transparency on prioritization to MS	–	50 000	–	–	X	–	–	–	–	–	X	–	–	In progress	–
T2.5	Transparency	Clearly link the future PB with the results report, output scorecard, previous biennium financing and implementation		Better demonstrate the linkage between the achievements and challenges of the Organization, as presented in the results report, and the work that is performed on subsequent budget cycles	–	–	–	–	X	–	–	–	–	–	–	–	–	In progress	–
T2.6	Transparency	Run MS consultation on PB presentation		Fully include MS in the process of improvement of PB	–	32 000	–	–	X	–	–	–	–	–	–	–	–	In progress	–
T3	Transparency	Provide further transparency and detailed information for PB reporting [NB T3 splitting development from reporting]	Business Operations	Providing better information so that MS can see progress achieved in PB implementation	–	–	–	–	–	–	–	–	–	–	–	–	–	In progress	Several major developments occurred in the last year: the WHO PB web portal moving from a quarterly to a monthly basis, and the results report fully operational, with a high level of detail on achievements and analysis. The Secretariat has established periodic informal briefings for MS on the status of the implementation of the current PB. The Secretariat is also considering establishing a “transparency portal”, where summary information on PB implementation can be added. Further consultation with MS will assist understanding of what more can be done in this area.



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T3.1	Transparency	Establish regular formal and informal briefings with MS (proposed to be on a quarterly basis) on PB implementation monitoring and performance assessment, including the country level [NB Merging T5 into T3]		Improve communication with MS on PB implementation	Budgeted	64 000	X	–	–	–	–	–	–	–	–	–	–	In progress	Briefings have already taken place but their timings have not been standardized. A more standardized timeline and process will be developed for MS consideration.
T3.2	Transparency	Establish stronger and more regular execution of alert mechanisms (through heatmaps or other tools) on pockets of poverty in WHO financing to trigger joint Secretariat–Member State actions to effect necessary adjustments, where possible, to avoid widening of gaps		Improve MS understanding of current financial situation of the Organization	Budgeted	20 000	–	–	–	–	–	–	–	–	–	–	–	In planning	More information is requested from MS, to understand what further tools they would like in addition to the existing ones. For example, the Secretariat is already thinking of summary dashboards that can be provided on a periodic basis.
T3.3	Transparency	Increasing frequency of WHO PB portal updates to monthly to give the MS a more up-to-date situation of WHO PB financing and implementation		Improve MS understanding of current financial situation of the Organization	Budgeted	170 000	X	–	–	–	–	–	–	–	–	–	–	Implemented	WHO PB portal has been moved to monthly reporting. The publication of data is presented about 20 days after month end. For the first time, WHO was ranked by the International Aid Transparency Initiative (IATI) Aid Transparency Index (ATI) in the “Good” tier. This is considered a very good achievement, since it is the first time WHO has been ranked. Several of the recommendations from the report will be facilitated once the new BMS is rolled out in 2024.

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T3.4	Transparency	Provide further transparency by improving WHO PB information, as presented on the WHO PB portal, and strive to improve on the WHO 2022 ATI score and ranking (score 69.3 and tier "Good") by publishing performance assessment data for a combination of an output and a specific country office		Further increase transparency of WHO PB performance assessment; improve WHO PB portal; improve WHO ATI score	Budgeted	20 000	-	-	-	X	-	-	-	-	-	-	-	In planning	Pursuing its commitment to greater transparency, and aiming at increasing its score and ranking in the future 2024 ATI, WHO has identified two areas of improvement (T.3.4 and T.3.5).
T3.5	Transparency	Strengthen work and data publication in the WHO PB portal around "networked data", which aims at making the linkage between participating organizations and IATI publishers		Further increase transparency of WHO PB data; improve WHO PB web portal; improve WHO IATI score	Budgeted	20 000	-	-	-	X	-	-	-	-	-	-	-	In planning	Pursuing its commitment to greater transparency, and aiming at increasing its score and ranking in the future 2024 IATI, WHO has identified two areas of improvement (T.3.4 and T.3.5). This action means that, if a WHO contributor also publishes using the IATI standard, this element should be referenced by the relevant IATI identification data.

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T4		Transparency	Strengthen transparency regarding the allocation of resources across the Organization, including the establishment of a mechanism to ensure and improve equity in resource allocation across all levels and major offices of WHO, with special emphasis on country-level and underfinanced PB results (a proposal on ways to use the new proposed increase in assessed contributions) [NB T6 is now T4]	Business Operations; External Relations and Governance	Improve visibility for MS on how resources are allocated across the three levels of the Organization and outline the current constraints of reallocation for the Secretariat	–	–	–	–	–	–	–	–	–	–	–	–	In progress	The Secretariat is preparing materials about current mechanisms of funds allocation. It will hold sessions on allocation of the following types of resources: flexible funds, thematic funds and voluntary contributions. The Secretariat would like to discuss further the appropriate point in the PB development/approval cycle for this activity to take place.
	T4.1	Transparency	Establish an information session on current resource allocation mechanisms, including developing and sharing reference materials as needed	Business Operations	Enhance MS understanding of resource allocation across the three levels of the Organization, including constraints on reallocation	Budgeted	32 000	–	T B C	–	–	–	–	–	–	–	–	In progress	Materials need to be adapted for MS use and sessions to be held at earliest convenience.

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T4.2	Transparency	Specific to increase in assessed contributions (AC) for 2024–2025, share guidelines and principles that will guide the allocation of AC across the three levels	Business Operations	Provide MS with tools to explain to their constituencies how AC increase is expected to be used, without impacting flexibility of use of these resources	Budgeted	16 000	–	–	T B C	–	–	–	–	–	–	–	–	In planning	The Secretariat will bring forward and present a set of principles that will guide the allocation of flexible resources across the three levels of the Organization and allow MS to report on the strategic use of these resources, while maintaining the essential flexibility that was a key objective of the WHA decision on sustainable financing.
T4.3	Transparency	Further improve the global Resource Allocation Committee to improve equitable and timely allocation of resources across the three levels of the Organization	Business Operations	–	Budgeted	36 000	X	–	–	–	–	–	–	–	–	–	–	Implemented	The mechanism has been in place since 2021, and it continues to improve from lessons learned.
T4.4	Transparency	Comprehensive assessment of available resources and financing options to address priority issues conducted	External Relations and Governance; Business Operations	Enhance MS knowledge of current and future financial situation of the Organization	Budgeted	32 000	–	–	–	–	X	X	–	–	–	–	X	In planning	–
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 MS	Director-General's Office; Business Operations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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T7.1	Transparency	Create a consistent approach for the establishment of new initiatives and programmes that provide visibility for MS, including financial and administrative implications and visibility in the PB	Director-General's Office; Business Operations	There is a need to communicate early with MS on emerging plans for major new initiatives within WHO, along with their financial and administrative implications	Not yet budgeted	–	–	–	X	–	–	–	–	–	–	–	–	In planning	WHO Secretariat will inform MS early when new initiatives are being planned (at information sessions or governing-body-related meetings, as appropriate). Initiatives are defined as major new programmes (inclusive of centres) that do not currently exist within the WHO PB/organizational structure. These initiatives will be included in the PB, along with an assessment of financial and administrative implications.
<b>T8</b>	<b>Transparency</b>	<b>Improve the alignment between programmatic priorities and corresponding financing within the approved PB</b>	<b>Business Operations; External Relations and Governance</b>	<b>Better align the requirements from MS, as adopted in PB and from other mandates, and the financing that the Organization receives to address and implement the plans</b>	–	–	–	X	–	–	–	–	–	–	–	–	–	Planned	Aligning priorities with funding faces significant constraints in the current financing model, as explored in detail by the Working Group on Sustainable Financing. Recent decisions taken on sustainable financing can improve this. For flexible and thematic funds, well established mechanisms are in place. For voluntary contributions, there are greater constraints.
T.8.1	Transparency	Review of all donor agreements to ensure alignment of grants with WHO PB priorities		–	–	100 000	–	–	–	T B C	–	–	–	–	–	–	–	In planning	–
T8.2	Transparency	Enhance the CEM as the key system to develop contributor agreements		Eliminate multiple/ uncoordinated ways to develop, register and monitor engagement with donors	TBC	TBC	X	–	–	–	–	–	–	–	–	–	–	In progress	See also E3

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T10		Transparency	Based on the RBM principles, improve WHO results framework and the monitoring of its performance, including joint monitoring with MS. Strengthen institutional agility and capacity for performance monitoring and delivery of results across the three levels of the Organization	Business Operations	Ensure the WHO results hierarchy is used to demonstrate more clearly achievement of impact at the country level	Yet to be budgeted	TBC	-	-	-	-	-	T B C	-	-	-	-	-	In progress	This topic is linked with several that have been incorporated in the Secretariat's implementation plan, e.g. the evaluation and improvement of results report; introduction of joint reporting of MS; inclusion of MS in the development of the new results hierarchy for GPW14 and its PBs.
T12		Transparency	Review and benchmark the WHO Financial Regulations and Financial Rules in order to align them with the best practices used within the UN system	Business Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T12.1	Transparency	Update of Financial Regulations and Financial Rules		-	-	-	-	-	X	-	-	-	-	-	-	-	-	In progress	An update to the Financial Regulations and Financial Rules is presently under way, which will be submitted to EB152 and to WHA76.

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T13		Transparency	Update the WHO financial statements	Business Operations	–	–	–	–	–	X	–	–	X	–	–	X	–	X	–	The Finance Division 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. WHO has achieved consecutive unqualified audit opinions on its financial statements, and has continually improved the transparency of the statements since the adoption of the International Public Sector Accounting Standards (IPSAS) in 2012.
	T13.1	Transparency	Further action planned to enhance the transparency of the financial statements		Enhance the transparency of the financial statements	–	–	X	–	X	–	X	–	–	X	–	X	In progress	Further action to enhance the transparency of the financial statements: (1) in keeping with IPSAS, to update the notes to the accounts to improve enhance clarity and disclosure of information; (2) to enhance the publication of annexures to the financial statements, to include the broader sets of financial information; and (3) to continue to improve the report of the Director-General presenting the financial performance. In addition, there are new IPSAS standards in the pipeline that will need to be adopted, including environmental and sustainability disclosures that may impact financial reporting.	
T14		Transparency	Strengthen the role of PBAC and the EB itself, particularly in their budgetary oversight, to better engage and provide oversight of future PBs	Director-General's Office (Legal Counsel); Business Operations; External Relations and Governance	–	–	–	–	–	–	–	–	–	–	–	–	X	In progress	Potential options include: (1) provide for longer meetings or “thematic/selected topic” sessions; (2) provide for a session on (non)implementation of previous EB recommendations; and (3) prior to the meeting, organize an information meeting for MS on the prioritization exercise.	

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T14.1		Subject to MS decision, add extraordinary or additional PBAC sessions that focus on budgetary oversight		–	–	–	X	X	–	–	–	–	–	–	–	–	–	In progress	First informal meeting of PBAC members scheduled for November 2022; subject to review and consultation with MS, further similar sessions can be organized.
T14.2		(a) Provide for longer meetings or “thematic/selected topic” sessions; and (b) provide for a session on (non)implementation of previous EB recommendations		–	–	–	–	–	–	–	T B C	–	–	–	–	–	–	In planning	Contingent on Member State instructions.
T15	Transparency	Establish harmonized standards for the creation and proceedings of relevant expert groups	Director-General’s Office (Legal Counsel); Science	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
T15.1	Transparency	Enhance transparency and develop more accessible processes for calls for interest		–	TBC	TBC	–	–	–	–	–	–	–	–	–	–	–	–	The Secretariat is considering various ideas, such as sending information to all permanent missions of “open calls” for experts, with a view to increasing diversity; providing information on a public website about the number of panels, expert committees and other advisory groups, as well as the thematic areas concerned.
T17	Transparency	Improve transparency in the creation and filling of senior positions at WHO, with periodic reporting to MS	Director-General’s Office; Business Operations	Give MS more insight into key human resources (HR) issues and challenges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	This includes strengthening of HR management systems, WHO country representative recruitment and onboarding, and reporting.



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T17.1	Transparency	New WHO accountability webpage displaying various dashboards, including on HR posts, vacancies and recruitment	Business Operations	–	Not yet budgeted	TBC	–	–	–	X	–	–	–	–	–	–	–	In progress	The dashboards will provide accessible information, routinely updated (and similar to that provided in the HR annual report to the WHA) that will show positions filled, vacancies and other demographic characteristics.
T17.2	Transparency	Procedures developed to enhance recruitment and placement of heads of WHO country offices	Director-General's Office; regional directors	Further enhance the processes for assessing candidates for WHO Representative (WR) posts, building the roster and ensuring rapid matching and placement of WRs	Budgeted	500 000 per annum	–	–	–	X	–	–	–	–	X	–	–	In progress	Nomination for new WR positions is currently done by regional directors, and will be redesigned under the new procedure. Timetable as follows: selection of new vendor for assessment centres/process – May 2023; submission of new mechanism for selection of WRs approved by GPG Autumn 2023; review and inform MS, May 2025. WR assessment centres are organized annually, and the process needs to become more rigorous and effective. The appointment process can be further improved by matching WR candidates with the profile of the duty station, with involvement of the Director-General's Office and regional offices, and by exercising greater due diligence (cross-checks) in the appointment of WRs.
T17.3	Transparency	Enhanced mechanisms for communicating vacancies and enriching diversity and talent pool applying for WHO posts	Business Operations	–	TBC	TBC	–	–	–	–	–	–	–	–	–	–	–	TBC	–

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T18		Transparency	Report regularly on the collection of assessed contributions	Business Operations	–	Budgeted	TBC	X	–	–	–	–	–	–	–	–	–	–	In progress	WHO publishes annually the status of AC on its website (see <a href="https://www.who.int/publications/m/item/assessed-contributions-overview-for-all-member-states-as-at-31-december-2021">https://www.who.int/publications/m/item/assessed-contributions-overview-for-all-member-states-as-at-31-december-2021</a> ), with details provided by each Member State. This information can be published more frequently if MS would find helpful. Decisions would be needed on the level of detail; the frequency (e.g. quarterly); and the medium of publication (e.g. to continue publication on the WHO website).
T19		Transparency	Organize briefings by the External and Internal Auditors to MS	Business Operations; Director-General's Office	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Internal Oversight Services (IOS) and the External Auditor each produce an annual report to the WHA. The Secretariat produces a report on the JIU reports annually for the May PBAC session.
	T19.1	Transparency	Annual report to WHA, through May PBAC, exists. Additional briefings at January sessions of the PBAC/EB and periodically as part of Member State information sessions to be considered	Director-General's Office	Increase transparency of audit findings and recommendations on routine basis	Budgeted	TBC		–	X	–	T B C	–	–	–	–	–	–	TBC	Annual reports submitted to WHA. IOS includes summaries of integrated and performance audits in its annual report to the WHA. MS can request to see individual audit reports through a secure, confidential portal.
	T19.2	Transparency	Annual report to WHA, with PBAC discussion exists. Additional briefings at January sessions of the PBAC/EB and periodically as part of Member State information sessions to be considered	Business Operations	Increase transparency of audit findings and recommendations on routine basis	Budgeted	–	X	–	X	–	X	–	–	–	X	–	X	In progress	Annual reports submitted to WHA. External Auditor's office includes summaries of its audits, recommendations and updates of consolidated recommendations from past audits in annual report to WHA.

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	T19.3	Transparency	Consolidated digital recommendation tracking platform (public web version) to include external audit recommendations (as included in annual WHA report), JIU recommendations	Director-General's Office	Consolidate platform enables tracking and comparing of recommendations from multiple sources in one platform	Budgeted	350 000	X	-	-	-	-	-	-	-	-	-	Implemented	The Consolidated Recommendation Management and Tracking Platform enables business owners to enter progress updates for recommendations issued by various sources (governing bodies, JIU, accountability functions (evaluation, Ombudsman)). It also allows organizational learning for these and other recommendations (read-only) from external and internal audit. Platform launched internally, with updating to software to be completed by November 2022. Creation of WHO public website version under development, to be completed by December 2022.
T21		Transparency	Improve alignment of HR with the principles of geographical distribution	Business Operations	-	TBC	TBC	-	-	-	-	-	-	-	-	-	-	TBC	Data on geographical representation are reported every six months to governing bodies in the workforce data and HR reports, including evolution over time.
T22		Transparency	Strengthen visibility of key operational challenges at the country level, including through discussions by the governing bodies	Director-General's Office	Ensure MS have a comprehensive overview of operating context, at all levels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	T22.1		Include operational challenges at country level in country presence report (CPR) 2023; and submit to EB and WHA		Increase visibility of key operational challenges and solutions for country-level operations	Partially budgeted	40 000+	-	-	X	-	-	-	X	-	-	-	In progress	CPR 2023 report preparation is in progress (the survey stage). CPR 2023 to be presented to WHA76. WHO challenges at country level are multiple. WHO will report about these challenges systematically via biennial CPRs and submissions to EB and WHA as a main agenda item. CPR 2025 preparation process started – Q3 2024; CPR 2025 plus reports of country visits to be presented to WHA78 (May 2025).

No.		Broad theme	Topic and activity or deliverable within that topic	Accountable division	Objective or need being addressed	Budgeted/ yet to be budgeted	Estimated delivery costs (United States dollars)	Activity or deliverable to be completed by										Current implementation status: implemented/in progress/ planned /in planning (as at end October 2022)	General comment by Secretariat including on progress to date (as at end October 2022)	
								Already implemented or ongoing	January 2023	May 2023	Autumn 2023	January 2024	May 2024	Autumn 2024	January 2025	May 2025	Autumn 2025			Beyond 2025
	T22.2		EB members to visit countries to enhance understanding of the operating challenges and provide recommendations		Facilitate first-hand experience for EB members, to enhance governance activity	Not yet budgeted	30 000 per country visit	-	-	X	-	X	-	-	-	X	-	-	In planning	It is also proposed that EB members will visit countries/country offices on a regular basis for additional observations/feedback. A framework for such visits can be developed with WHA to consider/endorse the CPR framework, including country visits in May 2023.
T23		Transparency	Improve the process of costing of resolutions and decisions, including discussions with MS during consultations, addressing the potential financing, and adding clear sunseting clauses [NB T11 is now T23]	Business Operations; External Relations and Governance	Alignment of governing bodies' setting of and control of priorities and integration with approved PB as key element for oversight and management of delivery	Budgeted	Staff time	-	-	-	-	-	-	-	-	-	-	-	In progress	The Secretariat has made considerable progress in this regard. The process for costing of resolutions is now standard and goes through a rigorous clearance process, while maintaining necessary flexibility due to the early planning that this costing involves.
	T23.1	Transparency	Methodology and guidelines of costing of resolutions updated		Ensure Secretariat is consistently prepared to provide MS with necessary information	Budgeted	Staff time	X	-	-	-	-	-	-	-	-	-	-	Implemented	Consistently updated on an annual basis from MS comments and lessons learned during each EB and WHA meeting.

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							Already implemented or ongoing	January 2023	May 2023	Autumn 2023	January 2024	May 2024	Autumn 2024	January 2025	May 2025	Autumn 2025			Beyond 2025
T23.3	Transparency	Process of costing and clearance of resolutions established and implemented, including standardization of costs within resolutions for common activities established		Efficient and effective control of costing process managed by Secretariat	Budgeted	Staff time	X	-	-	-	-	-	-	-	-	-	-	In progress	The following progress has been achieved to date: - process has been reviewed again in 2022; - more comprehensive guidelines were introduced; - approval mechanisms have been standardized; - dedicated intranet site has been developed and updated on regular basis; - database of costing of resolutions developed and updated; - the Secretariat is further improving the process by establishing standardization of costs of activities that can be utilized within the costings; such standardization already exists for HR, as the Secretariat uses standard costs for staffing estimates.
T23.4	Transparency	Responsibilities for financing and implementation of resolutions determined		Clear, agreed and understood establishment of responsibilities for delivery of resolutions	Budgeted	Staff time	-	-	-	-	-	-	-	-	-	-	-	In planning	Needs to address KPIs for Secretariat, planning of HR versus activities in resolutions and what commitments they represent, and responsibilities of MS for financing costings, especially in a sustainably financed environment.
T23.5	Transparency	Process of approval of costing of resolutions established and implemented		Effective control of meaningful costing review and approval by MS	Yet to be budgeted	Staff time	-	-	-	-	-	-	-	-	-	-	-	In planning	To address issues and options of timing e.g. costings with or after resolutions approval; possible options might be special costing sessions for PBAC, clearer submission timelines and a review of who can propose costed resolutions.
T23.6	Transparency	External online summary of costing of resolutions updated and available on WHO portal		Transparency and availability of data on governing bodies' processes and decisions for external audiences	Budgeted	Staff time	-	-	-	-	-	-	-	-	-	-	-	In progress	Information is already available but updated online presentation needs to be designed and implemented.

No.	Broad theme	Topic and activity or deliverable within that topic	Accountable division	Objective or need being addressed	Budgeted/ yet to be budgeted	Estimated delivery costs (United States dollars)	Activity or deliverable to be completed by										Current implementation status: implemented/in progress/ planned /in planning (as at end October 2022)	General comment by Secretariat including on progress to date (as at end October 2022)	
							Already implemented or ongoing	January 2023	May 2023	Autumn 2023	January 2024	May 2024	Autumn 2024	January 2025	May 2025	Autumn 2025			Beyond 2025
T23.7	Transparency	Strengthen the process of integrating costing of the approved resolutions into PB development process		Linkage of approved resolutions to priorities and deliverables	Yet to be budgeted	Staff time	-	-	-	-	-	-	-	-	-	-	-	In planning	To address issues of and possibilities for establishing explicit results and costings linkages, explicit integration of approved resolutions into the PB, and reporting on results achieved, with financial implementation.

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