
Report of the Programme, Budget and Administration Committee of the Executive Board

1. The forty-fourth meeting of the Programme, Budget and Administration Committee was held in Geneva from 13 to 15 May 2026 and was chaired by Dr Aspect J.V. Maunganidze (Zimbabwe).¹ The Chair expressed the hope that discussions during the meeting would be approached in a spirit of openness, mutual respect and shared commitment to strengthening the Organization.
2. In his opening remarks, the Director-General began by reporting on the hantavirus outbreak on board the cruise ship MV Hondius. He thanked Spain for supporting the disembarkation and repatriation of passengers at Tenerife, and also thanked Cabo Verde, the European Union, the Kingdom of the Netherlands, South Africa and the United Kingdom of Great Britain and Northern Ireland for their support to various aspects of the response. WHO advised that all repatriated passengers and crew should be monitored in a quarantine facility or at home until 21 June 2026, and that any person who becomes symptomatic should be isolated and treated immediately. He also acknowledged the tremendous efforts of WHO colleagues and external partners.
3. He noted that although the agenda items of the Committee might seem far removed from the response to an outbreak on a cruise ship, the Committee's work in monitoring and managing WHO's Programme budget, finances and human resources underpin the technical and operational work of the Organization.
4. The Organization's extensive work over the past months on prioritization and realignment had been finalized. Its programmes were fully aligned with Member States' priorities. The financial situation had stabilized with funding of the current biennium at 90%, although mobilizing the remaining 10% would not be easy in an uncertain financial environment. Earmarking of voluntary contributions meant that pockets of poverty persisted in several areas of the Organization's work. Over time, the Organization could operate with a leaner workforce through natural attrition. The first two increases in assessed contributions had helped to cushion the impact of funding cuts, showing that the Organization was on the right track. Member States should fulfil their commitment to increase assessed contributions to 50% of the base budget by 2031.
5. The Organization was committed to transparency and accountability and the various portals on its website were designed to provide real-time data and to increase transparency. Work would

¹ The list of participants is available in document EBPBAC44/DIV./1.

continue on sharpening WHO's focus on its core mandate and comparative advantage, modernizing its methods, including the use of artificial intelligence, while stepping back from work that others do better.

6. He expressed gratitude to Member States for the continuing commitment and support, which were vital for the attainment of the Organization's goal of the highest possible standard of health and well-being for all.

7. The Committee adopted its agenda² with the deletion of the following items: 3.4, Special arrangements for settlement of arrears; 3.5, Assessment of new Members and Associate Members; 3.6, Amendments to the Financial Regulations and Financial Rules; 4.5, Amendments to the Staff Regulations and Staff Rules; 4.6, Amendments to the Financial Regulations and Financial Rules; and under item 4.4, the first bullet point on Proposals for WHO to host formal partnerships.

8. With regard to its methods of work, the Committee called for a lengthening of the time limits for speakers when items on vital subjects were grouped for discussion. It was agreed that in such circumstances, the time limit for Member States would be raised to three minutes and to four minutes for group statements. Although it recognized the pressures on the Secretariat, the Committee expressed concern about the late delivery of some documents and called for an urgent solution that ensured timely publication.

Agenda item 2. Matters for information or action by the Committee

2.1 Independent Expert Oversight Advisory Committee: annual report (Document EBPBAC44/2)

9. The Chair of the Independent Expert Oversight Advisory Committee introduced the Advisory Committee's report, highlighting the main recommendations and observations contained therein.

10. The Programme, Budget and Administration Committee thanked the Advisory Committee for the report and expressed appreciation for its work and recommendations, which would help to enhance transparency and accountability.

11. The Committee expressed concerns regarding delays in the implementation of the Business Management System and with regard to the new International Public Sector Accounting Standards, as well as the risks associated with the preparation of the financial statements for 2026. It therefore requested the Secretariat to put in place mitigation measures to address those areas.

12. In relation to those comments, the Secretariat explained the challenges experienced during the roll-out of the multi-platform system and confirmed that risk-reduction measures had been taken during the project, in accordance with the Advisory Committee's advice. The Secretariat reassured the Committee that compliance with the new International Public Sector Accounting Standards would remain a priority in the implementation of the Business Management System.

13. The Committee commended the Secretariat on the progress made in preventing and responding to sexual exploitation, abuse and harassment, noting in particular the recognition of WHO's leadership on the subject in the United Nations system.

² Document EBPBAC44/1.

14. The Committee expressed concern regarding the remaining funding gap and persisting misalignments across results and major offices. It called for the accountability and oversight functions to continue to receive adequate support in the context of the restructuring and realignment process.

15. Regarding evaluations, the Committee noted that the gap in the implementation rate of recommendations issued by the Evaluation Office required attention from the Secretariat. In this regard, the Secretariat reiterated its commitment to taking further action and making improvements in that respect, while noting the exceptional staffing situation faced by the Secretariat in 2025.

16. Finally, the Secretariat provided an update on the status of the recruitment of currently vacant positions in the area of accountability. It reassured the Committee that action was being taken to fill the key positions and that interim measures were in place.

The Committee noted the report of the Independent Expert Oversight Advisory Committee. It further proposed, as guidance for the Secretariat's implementation of existing mandates, that the Secretariat should continue to implement the recommendations contained in the report of the Independent Expert Oversight Advisory Committee and, in particular, to implement mitigation measures to ensure the roll-out of the necessary features of the Business Management System for a timely preparation of the financial statements for 2026.

2.2 WHO's action on United Nations System-wide action plans

- **Progress towards achieving the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women** (Document EBPBAC44/3)

2.3 Compliance, risk management and ethics: annual report (Document EBPBAC44/4)

2.4 Reports of the Joint Inspection Unit (Document EBPBAC44/5)

17. The Vice-Chair of the Joint Inspection Unit of the United Nations System (JIU) and the Secretariat introduced the respective documents. The former noted with appreciation the steps that WHO had taken to act on several recommendations.

18. The Committee expressed gratitude for the documents. With regard to the United Nations System-wide action plans (UN-SWAP), it commended the high commitment, strong performance in key areas and good results even in the challenging context of the realignment. It welcomed the efforts to change organizational culture and the progress made towards preventing and responding to sexual exploitation, abuse and harassment. It expressed concern about some performance indicators and called for accelerated efforts for continued improvement.

19. The Committee welcomed the smooth merger of the risk management, ethics and due diligence functions into a new, fully functional department and noted the strong engagement for guidance and advice on ethical matters. It commended the operationalization of the enterprise risk management strategy and the risk appetite framework; these were particularly important given the current circumstances requiring careful risk analysis. It noted the resumption of engagement with WHO collaborating centres with simplified procedures. The policies to prevent retaliation were sound, but the Committee requested good follow-up and increased accessibility channels for staff members.

20. With regard to the JIU recommendations, the Committee expressed appreciation for the high implementation rate and the Secretariat's diligent responses, which reassured Member States. It welcomed the maturity of risk management, the practice of which should be incorporated into routine budgeting and planning at all levels. Accountability frameworks needed greater implementation.
21. Responding to a question about the obstacles to fully attaining the UN-SWAP benchmarks, the Secretariat noted that some were new indicators, and in other cases the organizational realignment had delayed some activities. Lessons were being learned from other United Nations entities and discussions were ongoing across the Organization about how to move forward.
22. The Secretariat acknowledged the support of the Committee for its work on compliance, risk management and ethics and the strong engagement of all staff. In reply to a question, the Chair of the Independent Expert Oversight Advisory Committee explained that the relocation of the compliance unit fully responded to the request of the Independent Expert Oversight Advisory Committee.
23. Oversight and ethics units were working closely to respond rapidly to requests for protection against retaliation with full respect for confidentiality.
24. The Secretariat valued its cooperation with the JIU and appreciated recognition of WHO's implementation rates. In reply to questions received, the Secretariat referred to the Programme budget digital platform on the WHO website, which provided access to full costings for every output, which might not have been considered in the report.

The Committee noted the reports; it further proposed, as guidance for the Secretariat's implementation of existing mandates, that the Secretariat should continue to:

- (a) accelerate progress on UN-SWAP 3.0 compliance, including meeting heightened requirements, strengthening organizational culture and investing in sustained capacity development;**
- (b) advance gender parity with a focus on equal representation of women, improved performance management and a more inclusive organizational culture;**
- (c) enhance accountability by strengthening monitoring of gender equality and women's empowerment related outcomes;**
- (d) strengthen protection from retaliation by enhancing trust in and accessibility of the existing confidential mechanisms, in coordination with other WHO relevant functions, and by continuing to promote accountability and integrity across the Organization, including through training;**
- (e) advance WHO's risk management framework including the risk appetite operationalization across the three levels and further embed it in operational planning and management systems;**
- (f) address and review emerging risks impacting WHO's strategic priorities to protect WHO and the communities it serves and continue to monitor effectiveness of risk mitigation measures; and**

- (g) consider the recommendations contained in the reports of the Joint Inspection Unit, and implement them, as appropriate, and in particular continue efforts to improve transparency of the Programme budget.

Agenda item 4. Matters for review by, and/or recommendation to, the Executive Board

4.1. Report by the Officers of the Executive Board on future modalities of the governance reform pilot (Documents EB159/4, EB159/4 Add.1 and EB159/4 Add.2)

25. The Committee expressed support for the governance reform pilot and welcomed the metrics for assessing the measures to be piloted; the updated timeline for proposing Health Assembly resolutions and decisions; and the updated template and checklist for Member States preparing Health Assembly resolutions and/or decisions. The Committee agreed that the process must retain sufficient timeline flexibility to allow Member States to raise issues that were urgent or requiring special attention where necessary. The Committee noted that the proposed pilot measures should support, and not disadvantage, Member States with fewer human and financial resources to participate meaningfully and equitably in the Organization's decision-making process. An assessment of the pilot measures should inform future improvements.

The Committee recommended that the Executive Board should note the report and consider the draft decision contained in document EB159/4 Add.1.

4.2. Evaluation: annual report (Document EB159/5)

26. The Committee welcomed the report and the strengthening of the evaluation function across all three levels of the Organization. It noted the progress made in terms of the evaluation completion rate and in evaluation quality but would have appreciated greater clarity on the question of how evaluation findings informed resource allocation decisions and were translated into operational improvements. The Committee expressed concern that only a few management responses were developed within 60 days. It also reiterated the importance, at a time of financial constraint, of sustainable, flexible and predictable financing. It further expressed renewed support for the revised evaluation policy adopted by the Executive Board in May 2025, and stressed the importance of the Evaluation Office remaining impartial and independent and of efforts to strengthen evaluation capacity at the regional and country levels.

27. In response to comments and questions, the Secretariat noted that it would report against the key performance indicators listed in the Annex to document EB159/5. In terms of value for money, the Evaluation Office was working on the concept of WHO being a learning organization; to that end, it had engaged mechanisms aimed at assessing how WHO learned from and operationalized evaluations. Despite the current financial constraints, the Evaluation Office was working hard to deliver on the workplan approved by the Executive Board in February 2026.

The Committee recommended that the Executive Board should note the report. It further proposed, as guidance for the Secretariat's implementation of existing mandates, and with a view to improving the link between evaluation results and concrete operational, programmatic and organizational improvements, that the Secretariat should:

- (a) take concrete measures to improve adequate, predictable and sustainable resourcing for evaluations; and

- (b) strengthen capacity for the evaluation function at the regional and country levels and monitoring of the implementation status of evaluation recommendations.**

4.3 Statement by the representative of the WHO staff associations

(Document EB159/INF./1)

28. A representative speaking on behalf of the staff associations of WHO, IARC, PAHO and UNAIDS thanked WHO management for its engagement with the staff associations during one of the most challenging periods in the Organization's recent history and commended the Director-General's openness and availability to discuss matters of concern to staff. Looking ahead, it would be important to maintain that level of engagement between staff and management.

29. The representative of the staff associations expressed concern that increased workloads, along with contractual uncertainty, were affecting many staff members and having a cumulative impact on staff well-being and mental health. She further emphasized the importance of ensuring more flexible and sustainable financing to address the underlying issues.

30. The Committee thanked the representative of the staff associations for her statement and expressed deep appreciation for the dedication shown by staff in the current difficult circumstances. In addition, it highlighted the importance of ensuring clear communication and realistic expectations, from both the Secretariat and Member States.

31. The Committee further called for the realignment not to compromise technical capacity at the country level, especially in emergency settings. The Secretariat confirmed that that had been a guiding principle of the realignment process and would continue its efforts to strengthen country offices.

32. The representative of the staff associations thanked the Committee for its expression of support for the workforce and its acknowledgement of the efforts made by staff during a difficult period.

33. The Committee was pleased to note the constructive dialogue between the staff associations and management and called for that dialogue to continue. In that regard, the Secretariat thanked the staff associations for their continued engagement and recalled that the staff associations had been involved at every stage of the prioritization and realignment process. The Secretariat also confirmed that such constructive dialogue would continue in the future, as evidenced by the regular engagement at senior management level and the recent consultations on the definition of staff learning priorities for 2026–2027. Staff well-being remained a priority, and the Secretariat would therefore continue to work on staff psychosocial support measures, including through artificial intelligence-driven initiatives designed to reduce workload pressures.

34. On behalf of the Committee, the Chair thanked all members of the workforce for their work.

4.4 Hosted partnerships

- **Report on hosted partnerships** (Document EB159/6)
- **Review of hosted partnerships** (Document EB159/7)

35. The Committee expressed appreciation for the reports and highlighted the added value provided by the hosted partnerships. It noted with satisfaction that costs incurred had been fully recovered in 2025.

36. The Committee emphasized that work done in the context of the hosted partnerships should be aligned with WHO's mandate and enhance country-level impact. In addition, it noted the importance of maximizing synergies and strengthening coordination, transparency and accountability.

The Committee recommended that the Executive Board should note the reports.

Agenda item 5. Adoption of the report and closure of the meeting

37. The Committee adopted its report.
