

## **Report of the Agile Member States Task Group on Strengthening WHO's Budgetary, Programmatic and Financing Governance**

1. The Director-General has the honour to transmit to the Executive Board at its 152nd session the report of the Agile Member States Task Group on Strengthening WHO's Budgetary, Programmatic and Financing Governance (see Annex).

### **ACTION BY THE EXECUTIVE BOARD**

2. The Executive Board is invited to note the report and to provide guidance on the way forward.

## ANNEX

### **REPORT OF THE AGILE MEMBER STATES TASK GROUP ON STRENGTHENING WHO'S BUDGETARY, PROGRAMMATIC AND FINANCING GOVERNANCE**

1. The Agile Member States Task Group on strengthening WHO's budgetary, programmatic and financing governance held three hybrid meetings between July and November 2022, under the co-facilitation of Mr José Acacio of Australia and Ms Philomena Bawelile Simelane of Eswatini. In furtherance of the mandate of the Task Group, the co-facilitators also convened an information session and a deep dive on issues related to the work of the Task Group.

#### **BACKGROUND, MANDATE AND SCOPE OF THE AGILE MEMBER STATES TASK GROUP**

2. The Executive Board at its 151st session in May 2022 decided, through decision EB151(1) (2022), and taking into consideration the outcome of the Seventy-fifth World Health Assembly, in particular the adoption of the recommendations of the Working Group on Sustainable Financing through decision WHA75(8) (2022) and noting paragraph 40 of those recommendations, to establish the Agile Member States Task Group on strengthening WHO's budgetary, programmatic and financing governance.

3. The mandate of the Task Group was to: (a) focus on strengthening WHO's budgetary, programmatic and financing governance; (b) analyse the challenges in governance for transparency, accountability, compliance and efficiency; and (c) develop recommendations aimed at long-term improvements, building upon the recommendations of the Working Group on Sustainable Financing,<sup>1</sup> as adopted by the Seventy-fifth World Health Assembly in decision WHA75(8) (2022).

4. Closely related to the work of the Task Group and as per paragraph 39(e)(i) of the recommendations of the Working Group on Sustainable Financing as adopted by the Health Assembly, the discussions in the Task Group may inform the development of the Secretariat implementation plan on reform. The Secretariat's implementation plan on reform will be submitted to the Executive Board at its 152nd session for endorsement, through the Programme, Budget and Administration Committee of the Executive Board at its thirty-seventh meeting.

5. Pursuant to its mandate, the Task Group considered an overview of the challenges in governance for transparency, accountability, compliance and efficiency during its first and second meetings, and also provided written inputs to the co-facilitators in advance of the second meeting. The analysis of challenges was prepared on the basis of discussions within the Task Group, Member States' written input, and the interventions by Member States during the seven meetings of the Working Group on Sustainable Financing and related deep dives. In its consideration of the analysis of challenges, focus was placed on the impact, feasibility, timeline and resource implications of the potential topics for action, the objective/problem to be addressed, and the priority for delivery. Furthermore, the Task Group made a distinction between the potential areas for inclusion in the Secretariat's implementation plan on reform and the areas that would require action from Member States, including through decisions of the governing bodies.

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<sup>1</sup> See document A75/9.

6. This report of the Task Group highlights the key issues considered and provides recommendations for long-term improvements to be submitted to the Seventy-sixth World Health Assembly, through the Executive Board at its 152nd session and the Programme, Budget and Administration Committee of the Executive Board at its thirty-seventh meeting in January 2023.

### **KEY ISSUES CONSIDERED BY THE TASK GROUP**

7. In approaching the prospect of governance reform, Member States started from the proposition that any reform proposal should be driven by a commonly agreed objective and a deficiency or problem in the current process or governance. The sections below seek to identify such issues; an initial set of recommendations for reform is then provided in the Appendix.

8. Member States acknowledge and welcome the Secretariat's efforts to prepare its implementation plan on reform. This is an internal management plan that both acknowledges previous reform initiatives and encompasses key objectives for further budgetary, programmatic, finance, governance and accountability reforms identified by the Secretariat and Member States (including through the Task Group), which the Secretariat is fully committed to delivering to the extent of its remit. Member States view the Secretariat's implementation plan, with the Task Group's report and recommendations, as forming indispensable parts of a package of reforms.

9. Member States welcome the plan's articulation of timelines and deliverables, as well as entry points at which Member States will be updated on its implementation and invited to provide feedback. Recognizing that the Secretariat is the author, manager and implementer of the plan, Member States propose to use the present report to emphasize reform issues that may or may not feature in the Secretariat's implementation plan.

10. In this context, addressing the issues described in the present report would involve action both by Member States and the Secretariat to varying degrees, since Member States undertake a variety of roles in identifying, advocating for, supporting, approving and implementing reform, in collaboration with the Secretariat.

### **Organizational relevance and capability**

11. Member States' efforts to strengthen WHO's budgetary, programmatic and financing governance are rooted in their affirmation of the Organization's central role in the global health architecture as the directing and co-ordinating authority for international health work within the United Nations system (as set forth in the WHO Constitution), and in support of the best outcomes possible in WHO's technical support, leadership and normative work.

12. All of the key issues raised in this report are aimed at strengthening the Organization's capability to carry out these objectives.

### **Operation of governing bodies**

13. It is through WHO's governing bodies – the Health Assembly, the Executive Board and its subcommittees – that Member States as a collective exert the most significant influence on the Organization, including through determining its policies. The governing bodies were established in the mid-twentieth century; since then, however, WHO's agenda (and Member States' ambitions for it) has broadened and its focus changed significantly. Although many facets of the operation of governing bodies have evolved to accommodate such changes, there remains great potential to build upon previous

improvements in order to better reflect the current context and to properly enable Member States to strategically lead and direct WHO's work.

14. Governing bodies, particularly the Executive Board and its subcommittees, fundamentally should position Member States to provide strategic guidance to the Organization. The form, length and structure of the reports submitted should elicit such guidance but, while Member States often engage in rich discussions, the reports do not necessarily guide Member States' discussion towards providing the specific guidance that is needed. For Member States to meaningfully prepare for discussion, reports should also be available, in official languages, with sufficient time to consider them.

15. The live debate among Member States in governing bodies is important to reaching a conclusion and/or consensus on the topic under discussion, but is constrained by several interrelated factors, including: the amount of time permitted for interventions; the number of items on a given agenda (also affected by the procedural or mandatory inclusion of items); content in interventions that is not materially relevant to the provision of strategic guidance; and the grouping of similar, but different, matters under a single discussion.

16. Resolutions and decisions of the governing bodies are visible, executive and enduring articulations of Member States' collective will. Accordingly, the requests and decisions made in them should be considered judiciously, as their effects – on outcomes, on the budget and on ongoing reporting within governing bodies – last for years beyond their adoption. Furthermore, there appears to be a disconnect between aspirations (approved by Member States in resolutions and decisions) and their impact on the budget and, in turn, on financing. Member States recognize the authority of governing bodies, and the role of reform in their operations, in addressing this disconnect, including through recommendations to improve Member States' understanding of impacts on the programme budget, including the availability of financial resources, to strengthen Member States' decision-making.

17. On a macro level, the structure, function, meeting cadence, composition and leadership of the governing bodies themselves are all central to their effective operation. Member States recognize (for example, through the establishment of the Standing Committee on Health Emergency Prevention, Preparedness and Response as a new subcommittee of the Executive Board) the potential for improving the operation of governing bodies by refining and/or repositioning their responsibilities and how they work.

### **Information to inform Member States' strategic decisions in relation to WHO**

18. To be able to provide meaningful strategic guidance to the Secretariat, to make informed decisions on matters that relate to WHO and its activities (including through resolutions and decisions), and to effectively engage their own stakeholders, including at the political level, Member States must also be able to access information that is accurate and contemporary, in an appropriate level of detail. The presentation of such information must facilitate Member States' understanding of WHO's work and promote their engagement with the Organization, including by being timely, responsive to need and predictable, where possible.

19. WHO's programme budget and general programme of work are the foundations from which decisions about the Organization's activities are made and, accordingly, underpin WHO's indispensable role in taking forward the 2030 Agenda for Sustainable Development in relation to health and well-being. It is critical to design and present them so Member States' understanding is sufficiently clear, in order for Member States to properly consider them in the context of respective priorities and interests, to consult relevant stakeholders, and to evaluate their implementation. Integral to Member

States' insight into these documents is understanding of the processes by which they are developed (including financing, planning, resource allocation, costing and priority-setting), implemented, evaluated and reported upon. Any proposal to increase the programme budget must also be explained well to Member States. These are complex documents, and thus it is important to have the right level of detail necessary to improve Member States' understanding. The presentation of such documents needs to be comprehensible not only to Member States but also to their stakeholders, including relevant national government authorities, other ministries and levels of government.

20. Member States' consideration and approval of the programme budget is only part of the picture of WHO's operations: insight into, and understanding of, how financing and budgeted activities are linked is critical to Member States' participation in achieving structural alignment between the two. Member States acknowledge the instrumental role that flexible funding must play alongside other sources of financing, and have adopted a package of measures in that regard.<sup>1</sup> The programme budget and related materials must be presented in a way that highlights the alignment (or proposed pathway to alignment) between funding and priorities. Member States welcome the Secretariat's commitments, including those set out in its implementation plan or already under way, to meet the level of information collectively sought by Member States in budget-related material (both high-level strategic information and specific costing and prioritization details) as well as efforts to provide information requested by individual Member States to inform their respective strategic decision-making. Additionally, WHO's investment case presents a compelling analysis in support of financing the Organization, and its ongoing credibility and utility should be preserved by keeping the data in its analysis updated regularly.

21. Resolutions and decisions are critical tools at Member States' disposal for shaping WHO's strategic direction. The Secretariat provides invaluable technical and logistic support as well as legal interpretation to Member States in the informal consultation phase of their development. Costing of resolutions and decisions has become an important part of the adoption process that does not compromise Member States' consideration of the merits of any given proposal but provides valuable information on fiscal impacts which, in turn, can inform adoption, co-sponsorship, amendment and/or options for financing. However, Member States have little or no access to such valuable cost information at the drafting stage (including whether proposals can be accommodated within existing resources); neither do they have the opportunity to assess the rigour or consistency of the costing methodologies used.

22. The establishment of new initiatives and programmes, and the creation of new senior leadership posts, are significant strategic decisions for the Organization, with budgetary, strategic and administrative implications. When taken outside the scope of resolutions and decisions, or without otherwise consulting governing bodies, Member States are not afforded the information or opportunity to properly consider these implications and respond accordingly. Similarly, Member States need to be informed about the pursuit of new streams of financing, with sufficient time and detail to consider implications.

23. Member States' engagement with the Secretariat, and vice versa, are at the heart of this Member-State led organization. Giving Member States access to an up-to-date and complete organigram is critical to their functional understanding of the Organization's component parts, across levels and offices. Further, an accompanying working-level contact list (with sufficient protections to limit access only to Member States) would facilitate the necessary contact and timely sharing of information between Member States and technical units. The Secretariat's Governing Body Services plays an essential role at the interface between the Secretariat and Member States, but to manage all such interactions manually

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<sup>1</sup> See decision WHA75(8) and document A75/9.

would be labour intensive and inefficient. Member States welcome work already under way to enhance or introduce digital solutions to support Governing Body Services' engagement with Member States.

### **Impact and best value for money**

24. Member States, like the Secretariat, want to make the most of scarce resources to achieve WHO's mandate with the most significant impact. Measures to optimize efficiency and effectiveness; to identify opportunities to exercise fiscal discipline and avoid uncontrolled budget creep while still achieving Member States' ambitions for global health; and to plan for, track and report on results, all contribute to a virtuous circle promoting the Organization's credibility and reputation, and thus enhancing trust and ongoing investment and resourcing. Member States recognize a shared interest, and welcomes the Secretariat's commitment, including through its implementation plan, to continue to strengthen communication, coordination and joint work among WHO sections and experts, and among the Organization's three levels, to achieve a more efficient use of resources, complementarity of actions and, in turn, more effective results.

25. Voluntary contributions represent a significant proportion of the current financial inflows to WHO, and many donors predictably attach certain demands to their donations. Programme support costs are notionally designed to offset the administrative costs of managing the large number of grants and awards, including their accompanying reporting requirements – but, if this is not the case, this should be addressed. Even without reforms to programme support costs, there are potential efficiency gains to be made in the management of voluntary contributions, such as standardizing the reporting procedure for small donors, alongside the use of guidelines and thresholds for applying standardization or streamlining reporting, as well as work under way to explore the feasibility of a WHO replenishment model. The important work of mobilizing resources and soliciting financing is carried out by many parts of the Organization, and efforts to ensure these are well coordinated to maximize reach and avoid duplication would also add to efficiency.

26. Member States support WHO's results-based management approach, promoting an internal structure designed to deliver the greatest impact at all levels of the Organization. In turn, it is important for the elements of results-based management to be easily demonstrated to Member States and other stakeholders in a concrete, measurable and comprehensive manner, subject to timely reviews to allow for continuous improvement to effectively deliver on the goals of various reform initiatives. Results reporting is key to Member States' understanding of impact – particularly in identifying links between budgetary expenditures and programmatic impacts – and Member States look forward to the outcomes of the Office of Internal Oversight Services' performance audit of the results reporting system. Member States and donors alike have particular interest in country-level impact, including strong visibility of any operational challenges, the performance of country offices and the role of country cooperation strategies, particularly having updated strategies and facilitating the alignment of budget to technical cooperation, in achieving outcomes.

### **Accountability, equity, ethics and oversight**

27. A WHO that is fair, ethical and has robust internal controls that reflect best practice is an organization that promotes trust, strengthens integrity and enhances its credibility among its people and its stakeholders. Member States will always value and scrutinize WHO's success in these areas, but recognize that cultivating and maintaining a relationship of mutual trust is essential to empowering nimble decision-making, responsiveness to threats and opportunities, and efficient pursuit of Member States' collective priorities, as articulated in the programme budget and general programme of work.

28. In making decisions relating to WHO, each Member State and each region, rightly and simultaneously, pursues the interests of its own constituency, alongside those of the broader Organization and the membership as a collective. In this respect, Member States are interested in better knowledge and understanding of prioritization processes affecting regional and country levels, and how equity in resource allocation translates into impact, into addressing under-financed programmes, and into the distribution and mobility of staff across posts. Member States welcome the Secretariat's efforts to bring budget prioritization to the fore and make it data-driven and based on bottom-up country prioritization, including improving opportunities for Member States' participation in, and understanding of, the programme budget planning process.

29. WHO is a large specialized agency within the broader United Nations system. Consistency in practice among entities within the United Nations system can lead to more efficient and effective practice, but Member States also recognize the value of tailoring operations and practices appropriately to the WHO context. Member States welcome the Secretariat's commitment to review best practice in governance and oversight across the United Nations system and other multilateral institutions, with a view to setting out options to improve the effectiveness of WHO governance and oversight. Member States appreciate the opportunity, including those provided by WHO governing body meetings, to engage with the Organization's oversight mechanisms, including external and internal auditors and the Independent Expert Oversight Advisory Committee, as well as the opportunity to request further meetings. Member States would further welcome consultations by WHO on implementation of United Nations development system reforms.

30. In pursuit of best practice, Member States recognize the valuable insights of the Joint Inspection Unit of the United Nations System, and strongly support work to implement the Unit's legacy recommendations still to be addressed by WHO.

31. Member States value the role they play in the election of the Director-General and of regional directors, as well as the transparency of these processes and the scrutiny of candidates' merit and suitability for the role. Member States further recognize that the Director-General and senior leadership must be empowered to manage the Organization and make organizational and administrative decisions, such as the filling of senior management vacancies in an equitable, transparent and timely manner. Nonetheless, Member States highlight the need for the Secretariat to make information available with sufficient transparency to substantiate such appointment decisions in line with WHO's staff regulations.

32. Member States welcome the completion of WHO's risk appetite framework and keenly await the release of it and of the risk management strategy, as well as the Secretariat's plans for further release of statements of internal control.

33. The Task Group's work towards improving WHO's governance is not intended to disrupt or duplicate the Secretariat's existing efforts on preventing and responding to sexual exploitation, abuse and harassment, its dedicated resourcing for this work, insights into the management response plan and regular engagement with Member States. The Task Group recognizes that these streams of work have their own cadence and opportunities for Member States to scrutinize and provide feedback.

## Appendix

**RECOMMENDATIONS FOR LONG-TERM IMPROVEMENTS**

The key issues raised in the present report represent the governance issues or problems that Member States, as a collective, have identified as needing attention. In preparing the recommendations for reform set out below, Member States acknowledge that initial consensus lies in a subset of a broader suite of reform ideas. The listing of these recommendations does not preclude Member States from proposing, advocating for or participating in other reforms that are not listed here.



## Transparency

No.	Recommendation	First actions for Member States	Link to WHO Secretariat and ongoing tracking mechanism needed
T1	<p>Establish a consistent and transparent approach to the establishment of new initiatives and programmes, including timely engagement with and input from Member States regarding the related costing and future funding thereof, as well as the alignment of such initiatives to the general programme of work and their expected impact, without compromising the Organization's need to act nimbly and be responsive to urgent and unanticipated risks, needs and opportunities.</p>	<p>Regarding any new initiative or programme established outside a resolution, decision or other agreement by WHO governing bodies (i.e. the Health Assembly, Executive Board, Programme, Budget and Administration Committee or other relevant subcommittees), the Chair of the Programme, Budget and Administration Committee of the Executive Board or the Task Group co-facilitators are to identify, inter alia:</p> <ul style="list-style-type: none"> <li>• a financial threshold for costs that would be incurred beyond the programme budget, above which the initiative or programme would need to be costed under the Department of Planning, Resource Coordination and Performance Monitoring's more stringent "second pass" costing methodology, and for which the details of the identified costing and the associated contribution to achieving the general programme of work would then be reported to the World Health Assembly through the Programme, Budget and Administration Committee or, if applicable, through the Executive Board; and</li> <li>• any conditions under which the Programme, Budget and Administration Committee should consider requesting divergence from results reporting.</li> </ul> <p>The Chair of the Programme, Budget and Administration Committee of the Executive Board or the Task Group co-facilitators, in consultation with the Secretariat and Member States as necessary, are to propose a process for implementing the new requirement, for consideration at the thirty-ninth meeting of the Programme, Budget and Administration Committee of the Executive Board in January 2024.</p>	<p>The Chair of the Programme, Budget and Administration Committee of the Executive Board or the Task Group co-facilitators to propose an ongoing tracking mechanism for consideration by the thirty-ninth meeting of the Programme, Budget and Administration Committee of the Executive Board and the 154th session of the Executive Board in January/February 2024.</p> <p>Request the Secretariat to make available current costing methodologies (both initial and "second pass" to be used for this purpose), for publication in the reports to the thirty-ninth meeting of the Programme, Budget and Administration Committee of the Executive Board – allowing for ongoing refinement of methodology as necessary.</p>

No.	Recommendation	First actions for Member States	Link to WHO Secretariat and ongoing tracking mechanism needed
T2	<p>Improve the process of developing resolutions and decisions, including by making information available to Member States to allow them to assess potential financial implications as an additional factor informing their decision-making, as well as considering possible duplication and/or synergies.</p>	<p>The Chair of the Executive Board or the Task Group co-facilitators are to prepare a draft decision to accompany this report to the 152nd session of the Executive Board in January/February 2023 requesting the Director-General to make information, including costing advice, available to Member States from the earliest stages of development for resolutions and decisions to allow them to assess potential financial implications and to inform their understanding of any impact on the programme budget, including availability of financial resources.</p> <p>The Chair of the Executive Board or the Task Group co-facilitators, in consultation with Member States (and the Secretariat as necessary) are to prepare a draft decision for the 153rd session of the Executive Board in May 2023 setting out a standard template and recommended timeline for the process of proposing and considering resolutions and decisions that reflect, inter alia, costing investigation of potential duplication and/or synergies (e.g. with existing or proposed resolutions or initiatives addressing the same issues); applicability of sunseting clauses; and contribution to the relevant general programme of work.</p>	<p>Request the Secretariat to provide guidance on resourcing requirements/capacity for having staff available to provide costing advice during informal consultations on resolutions and decisions.</p> <p>Request the Secretariat to provide guidance on the historical experience of proposing sunseting clauses and the barriers to implementing such provisions.</p>
T3	<p>Strengthen the role of the Executive Board and its Programme, Budget and Administration Committee to better engage and provide advice and guidance on oversight of future programme budgets; and improve the way of working in the governing bodies, including better support to Member States in reaching decisions.</p>	<p>The Chair of the Executive Board or the Task Group co-facilitators, in consultation with Member States (and the Secretariat as necessary), are to prepare proposals for the reform of the Executive Board and its Programme, Budget and Administration Committee that consider, inter alia, meeting structure, cadence, agenda management and preparation of reports (prioritization, timing and structure), exploration of the need for additional Member State engagement with external auditors, internal auditors and/or the Independent Expert Oversight Advisory Committee beyond standing agenda items, as well as proposals for positioning Member States to give strategic guidance based on governing body documents for consideration by the Executive Board at its 153rd session in May 2023.</p>	<p>Request the Secretariat to provide support (including legal and procedural advice) in the preparation of reform proposals.</p>

No.	Recommendation	First actions for Member States	Link to WHO Secretariat and ongoing tracking mechanism needed
T4	Based on the principles of results-based management, improve the WHO results framework and the effectiveness of monitoring and evaluation of its performance, including joint monitoring with Member States, strengthened institutional agility and capacity for performance monitoring, institutional learning and delivery of results across the three levels of the Organization.	<p>The Chair of the Executive Board or the Task Group co-facilitators, in consultation with Member States, are to prepare a draft decision for the Executive Board requesting the Secretariat to prepare a report synthesizing the findings of the internal and external evaluations and other reviews of WHO's results-based management framework and its performance monitoring systems.</p> <p>The report should include an analysis of the Organization-wide performance assessment and relevant accountability mechanisms to collect, systematize and provide information to Member States on, inter alia, the correlation between the allocation of resources, the activities carried out, the achievement of results and the meeting of targets and benchmarks.</p> <p>The report should be made available to the Independent Expert Oversight Advisory Committee for its consideration and comments.</p>	
T5	Improve transparency in the creation and filling of senior-level positions at WHO, with periodic reporting to Member States.	<p>The Chair of the Executive Board or the Task Group co-facilitators, in consultation with Member States, are to identify seniority thresholds for advance reporting to the Executive Board on the creation of new senior-level positions not offset by restructuring, and prepare modalities for proposed reporting requirements for consideration by the Executive Board at its 154th session in January 2024.</p> <p>The Chair of the Executive Board or the Task Group co-facilitators, in consultation with Member States (and the Secretariat as necessary), are to propose appropriate transparency measures for substantiating selection after filling existing positions above a separate threshold also to be identified by the Chair of the Executive Board or the Task Group co-facilitators for consideration by the Executive Board at its 154th session in January 2024.</p>	<p>Request the Secretariat to provide support, including on the capacities of current human resources management systems to facilitate these actions.</p> <p>Request the Secretariat to prepare a report on the achievement of the request to the Director-General in decision WHA69(8), operative paragraph 10, to improve transparency of the process for the selection of Assistant Directors-General, including through timely advertisement of the Assistant Director-General positions in all official languages.</p>

No.	Recommendation	First actions for Member States	Link to WHO Secretariat and ongoing tracking mechanism needed
T6	Further improve the results-based budget planning process with Member States, including improved transparency, information-sharing on programme budget prioritization and discussion of financing the priorities as well as improved equity in resource allocations across all levels and major offices of WHO.	The Chair of the Executive Board or the Task Group co-facilitators, in consultation with Member States, are to outline existing practice and to identify possible options for strengthening consultations with Member States on the prioritization process and on resource allocation when preparing the draft programme budget, as well as for presentation of the results of the prioritization exercise to the Programme, Budget and Administration Committee for the consideration of the Executive Board at its 154th meeting in January 2024.	Request WHO guidance on current practices and/or limitations for possible new approaches

### Accountability

No.	Recommendation	First actions for Member States	Link to WHO Secretariat and ongoing tracking mechanism needed
A1	Make available to Member States an up-to-date WHO organigram, including staff contact details for technical departments.	The Chair of the Executive Board or the Task Group co-facilitators are to request the Secretariat to prepare a separate organigram (version for Member States' access) and appropriate granularity of detail for working-level contact details through a decision by the Executive Board at its 152nd session in January/February 2023 alongside this report.	Request the Secretariat to provide guidance on current capacity and/or limitations for updating information, and mechanisms available for hosting the Member States' version of the organigram securely.
A2	Improve WHO's investigations framework	The governing bodies are to consider the draft procedures for investigation of allegations against the head of the Organization developed upon the advice of the Independent Expert Oversight Advisory Committee for consideration and recommendation for appropriate further action.	

## Compliance

No.	Recommendation	First actions for Member States	Link to WHO Secretariat and ongoing tracking mechanism needed
C1	<p>Improve the timeliness of delivery of governing body documents and information to Member States.</p>	<p>The Chair of the Executive Board or the Task Group co-facilitators are to prepare a draft decision to accompany this report to the 152nd session of the Executive Board in January/February 2023 requesting the Director-General to conduct an analysis of the value chain in the production of reports for WHO governing body meetings, including the initial consultation phase, with a view to outlining the process currently in place to draft reports, relevant internal/external consultations, and other relevant steps. The analysis should provide specific recommendations to improve efficiency and address internal and external barriers to timely publication and the necessary steps to address these, including the resource implications.</p> <p>The Chair of the Executive Board or the Task Group co-facilitators are to prepare a draft decision for the 153rd session of the Executive Board in May 2023, in consultation with Member States, to decide on a contemporary acceptable lead time for publication of reports in all official languages ahead of Health Assembly, Executive Board and Programme, Budget and Administration Committee meetings, including, where applicable, acceptable lag times for publication following completion of informal consultation processes.</p> <p>The Chair of the Executive Board or the Task Group co-facilitators are to prepare a draft decision to accompany this report to the 152nd session of the Executive Board in January/February 2023 to request the Director-General to develop a project plan with associated costs for the implementation of digital solutions for Governing Body Services' interactions with Member States, including the proposed digital portal.</p>	<p>Request the Secretariat to provide guidance to inform the preparation of the proposed draft decisions, including on flexibility/rigidity within financial regulations, rules of procedure and the WHO Constitution regarding the form and structure of reports for WHO governing body meetings for translation and inclusion in agendas with a view to exploring changes to these.</p>

## Efficiency

No.	Recommendation	First actions for Member States	Link to WHO Secretariat and ongoing tracking mechanism needed
E1	Revise the cost recovery scheme for voluntary contributions.	The Chair of the Programme, Budget and Administration Committee of the Executive Board or the Task Group co-facilitators are to prepare a draft decision to accompany this report to the 152nd session of the Executive Board in January/February 2023 to request the Director-General to review the 2012 PricewaterhouseCoopers analysis on cost recovery for voluntary contributions to assess whether the recommendations from that analysis still hold and propose feasible actions for further implementing the recommendations and the suggestions to address the new challenges emerging from the review.	Request the Secretariat to provide guidance on potential costs/mechanisms for conducting further analysis.
E2	Explore developing guidelines, principles and thresholds on earmarking of voluntary contributions, with a view to increasing their flexibility and establishing deadlines for achieving the thresholds.	Request the Director-General to conduct an analysis of voluntary contribution earmarking flexibility/limitations in similar United Nations or global health agencies, as well as successful practice of incentives for donors to provide more flexible funding, to inform potential future reforms to the governance of voluntary contributions.	Track alongside Secretariat reporting and decision-making on exploring the feasibility of a WHO replenishment mechanism.