World Health Organization

EXECUTIVE BOARD
152nd session
Provisional agenda item 23.1

EB152/34
12 January 2023

Matters emanating from the Working Group on Sustainable Financing

Secretariat implementation plan on reform

Report by the Director-General

BACKGROUND

1.   The Secretariat's implementation plan on reform was mandated by decision WHA75(8) (2022) on sustainable financing, in which the Health Assembly adopted the recommendations of the Working Group on Sustainable Financing (WGSF),[1] which included in paragraph 39(e)(i):

- a request to the Secretariat "to develop, and, in the light of the principle in paragraph 38(e) [of the WGSF recommendations], 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"; and

- the instruction 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 [of the WGSF recommendations]".

2.   In decision EB151(1) (2022), the Executive Board established the Agile Member States Task Group and decided that it would report to the Seventy-sixth World Health Assembly, through the Programme, Budget and Administration Committee (PBAC) at its thirty-seventh meeting and the Board at its 152nd session in January 2023, to recommend long-term improvements based on the Task Group's analysis of challenges in governance for transparency, efficiency, accountability and compliance. The Task Group's report is contained in document EB152/33.

3.   In tandem with the deliberations of the Task Group at its three meetings and recognizing the Secretariat's firm commitment to continuous improvement and being responsive, the Secretariat developed the implementation plan on reform set out in Annexes 1 and 2 below, which includes reform actions within the remit of the Secretariat to further enhance its performance and strengthen its budgetary, programmatic, finance, governance processes and accountability. The plan builds on many past reforms and gap analyses, as documented in numerous evaluations, audits and external assessments.

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[1] See document A75/9, Appendix 2.

Therefore, relevant reform actions that have already been implemented or that are still ongoing are included. The implementation plan also takes into account the discussions held at the meeting of the WGSF and the three meetings of the Task Group, as well as the suggestions for action by the Secretariat made at those meetings and the recommendations of parallel meetings of the governing bodies. The Secretariat has also considered the comments provided by Member States at and immediately following the third meeting of the Task Group, which was held in November 2022.

4.   As required, the implementation plan identifies deliverables for both the current biennium and the 2024–2025 biennium and it includes progress to date, preliminary timelines and necessary indicative costing, where possible, for the implementation of ongoing/additional reforms. The implementation plan will be updated periodically based on progress made, emerging needs and action areas, as well as the resolutions and decisions of the governing bodies, and should therefore be considered as a "living document".

5.   The detail of the implementation plan, including the identified elements described above and status updates as of December 2022, are set out as follows: Annex 1 describes ongoing and planned actions, while Annex 2 describes the actions that have already been implemented; actions in both annexes are organized according to key themes.

Key objectives of the current implementation plan on reform and its complementarity with the report of the Agile Member States Task Group

6.   The Secretariat acknowledges the emphasis placed by Member States on the value of concrete reforms that are delivered in a timely and consistent way, as reflected in Annexes 1 and 2. As a whole, the actions are complementary to the 11 recommendations of the Task Group,[1] given the Task Group's focus on reforms with joint responsibilities of Member States and the Secretariat. The Secretariat identified seven broad thematic categories of reforms, which are, in alphabetical order:

   (1)   accountability function and systems

   (2)   country-level impact

   (3)   financing

   (4)   governance

   (5)   human resources

   (6)   programme budget

   (7)   resource mobilization

7.   The implementation plan contains a total of 98 actions across the seven thematic categories, of which 38 actions have already been implemented (see Annex 2) and the remaining 60 actions are in progress or will begin in the next year (see Annex 1).

8.   As noted above, the full set of actions in the implementation plan do not represent all the progress across the leadership, accountability, managerial and governance systems within the Secretariat over the

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[1] See document EB152/33.

past decade. Rather, based on the Secretariat listening to and collaborating with Member States at the meetings of the WGSF and the Task Group, the implementation plan emphasizes actions that address an enhanced results-based management approach; earlier and deeper engagement by Member States in the programme budget development process; more user-friendly and insightful results reporting and visibility for Member States; strengthening accountability systems, including with respect to the prevention of and response to sexual exploitation, abuse and harassment (PRSEAH); governance reforms, including the timely and transparent costing of resolutions and new initiatives; reinforcing the three-level working model and increasing country-level impact/country office strengthening; financing, including resource allocation; visibility of the Secretariat's organigram and strengthening of its timely and diverse staff recruitment; and enhanced resource mobilization strategies and donor engagement. The implementation plan contains some implemented and ongoing actions that are linked to the PRSEAH management response plan, which is routinely monitored, updated and publicly available.[1] It should also be noted that the implemented actions in Annex 2 include recently completed actions such as the establishment of a new term limits policy for the Head of Oversight and Head of Ethics functions.

Building on previous strengthening and reform initiatives

9.   As noted in the report of the Task Group,[2] the implementation plan builds on previous WHO governing body resolutions and decisions, 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. These include lessons learned on performance improvement and ways to achieve greater levels of responsiveness, relevance, effectiveness and accountability.

10.   For example, in 2017–2018, the Multilateral Organization Performance Assessment Network (MOPAN) assessed the performance of WHO systems in achieving organizational effectiveness[3] and the underlying systems in achieving results against their objectives. It concluded that WHO had implemented extensive organizational change while delivering core business; that its 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 (GPW 13); and that it had robust internal controls in place and a strengthened results-based management and evaluation function.

11.   Independent evaluations, along with internal and external audits, play a critical role in improving WHO's performance, increasing its accountability for delivering results and promoting organizational learning. Examples of recent evaluations include those on transformation and on the WHO reforms that were conducted between 2011 and 2017.[4] Summaries of internal and external audits are reported to the

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[1] See 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. Geneva: World Health Organization; 2021 (https://www.who.int/publications/m/item/who-management-response-plan, accessed 13 November 2022).

[2] See document EB/AMSTG/3/3.

[3] 2017–18 WHO. Paris: Multilateral Organisation Performance Assessment Network; 2019 (https://www.mopanonline.org/assessments/who2017-18/index.htm, accessed 13 November 2022); MOPAN assesses strategic, operational, relationship and performance aspects of organizations.

[4] Evaluation reports can be found at https://www.who.int/about/what-we-do/evaluation/corporate-evaluations/thematic-evaluations.

Health Assembly annually by the Office of Internal Oversight Services (IOS) and the External Auditor, respectively, and cover many of the issues addressed by the Task Group.[1]

12.   The programme budget portal marked a significant milestone in advancing the accountability and transparency of WHO's programme implementation, by providing further details of the Organization's work, financing and implementation progress across the GPW 13. Since 2014, the portal has been updated quarterly – and is now updated monthly – and in 2017 the Secretariat committed itself to publishing, under an open licence, programmatic and financial information based on the International Aid Transparency Initiative (IATI) standard, by offering easily accessible country pages with all the relevant information up to the output level.[2] In 2022, the Aid Transparency Index (ATI) assessed and rated WHO for the first time, with a score in the "good" category, a ranking higher than that of many long-term entities that are assessed. More details on WHO's assessment and that of other development actors can be found on the Publish What You Fund website.[2]

13.   As previously reported to Member States, the Director-General's transformation initiative continues to provide a foundation for the strengthening and reform of WHO, with its emphasis on cultural 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 WHO's monitoring tool.[3]

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

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

15.   The draft Proposed programme budget 2024–2025 includes a section on how the Secretariat is planning to improve resource allocation, with a special focus on assessed contributions, by laying out several principles that tie flexible resources closer to the bottom-up priorities. In addition, high-level indicators will be included in the next version of the draft Proposed programme budget 2024–2025 for submission to the Seventy-sixth World Health Assembly, which can be tracked and reported on over time. These indicators will include monitoring of 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 programme budget cycles, taking into account current organizational priorities.

Future monitoring and governance

16.   In order to ensure the momentum of reform is maintained, the Secretariat will use different approaches to tracking progress and reporting on the implementation plan, including through:

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[1] For example, see document A75/36, Report of the Internal Auditor; (https://apps.who.int/gb/ebwha/pdf_files/WHA75/A75_36-en.pdf, accessed 21 December 2022), and document A75/35, Report of the External Auditor (https://apps.who.int/gb/ebwha/pdf_files/WHA75/A75_35-en.pdf, accessed 21 December 2022).

[2] Available at https://www.publishwhatyoufund.org/ (accessed 23 December 2022).

[3] See https://www.who.int/about/transformation/core-transformation-initiatives.

(a) both the dashboard of the consolidated platform and the dashboards relevant to respective functions (e.g., the programme budget);

(b) relevant Secretariat reports to the PBAC, the Executive Board and the Health Assembly at meetings held from May 2023 onwards, as appropriate;

(c) a progress update report in the third quarter of each year;

(d) Member State information sessions, as appropriate, during the biennium; and

(e) the integration of many of the planned reforms into routine reporting to Member States, whereby business owners include updates on reform deliverables as part of their regular reporting under relevant agenda items.

17.   The Secretariat envisages that after the Task Group has fulfilled its mandate, the PBAC will actively monitor progress and any issues related to the delivery of the implementation plan and report on this to the Executive Board and the Health Assembly.

18.   This implementation plan will be submitted to the Seventy-sixth World Health Assembly, concurrently with the first proposed increase in assessed contributions. The Secretariat is committed to demonstrating the agility of and momentum behind its plan.

ACTION BY THE EXECUTIVE BOARD

19.   The Board is invited to note the report and to consider the following draft decision:

The Executive Board, having considered the report on the Secretariat implementation plan on reform,[1] and having also considered the associated recommendations contained in the report of the thirty-seventh meeting of the Programme, Budget and Administration Committee of the Executive Board,[2]

Decided to endorse the Secretariat implementation plan on reform.

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[1] Document EB152/34.

[2] Document EB152/4.

ANNEX 1

**STRENGTHENING WHO'S BUDGETARY, PROGRAMMATIC AND FINANCING
GOVERNANCE SECRETARIAT IMPLEMENTATION PLAN ON REFORM**

ONGOING/PLANNED ACTIONS, 2022–2025

Key to Annexes

- Actions are grouped in seven thematic categories, arranged in alphabetical order, as follows:

    1. Accountability functions and systems

    2. Country-level impact

    3. Financing

    4. Governance

    5. Human resources

    6. Programme budget

    7. Resource mobilization

    N.B. Annex 1 also includes the thematic category "Other issues".

- For ease of cross-referencing, some subheadings have been copied from an earlier version of the implementation plan presented at the third meeting of the Agile Member States Task Group.[1]

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[1] See document EB/AMSTG/3/3.

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

#	Functional area	Secretariat action or deliverable within functional area	Objective or need being addressed	Budgeted/yet to be budgeted	Estimated delivery costs (US$)	Action or deliverable to be completed by:			Current implementation status: in progress/ planned/in planning	General comment by Secretariat, including on progress to date (as at end-December 2022)
						2023	**2024**	**2025 and beyond**		
					1. Accountability functions and systems					
1	**Accountability functions** Audit/evaluation	**Organize briefings by the External and Internal Auditors to Member States:** Additional briefings at January sessions of the PBAC/Executive Board and periodically as part of Member State information sessions to be considered	Increase transparency of audit findings and recommendations on routine basis	Budgeted	To be completed	X	To be completed	–	In planning	The IOS and the External Auditor each produce an annual report to the Health Assembly, inclusive of summaries of audits. The Secretariat produces a report on the Joint Inspection Unit (JIU) reports annually for the May PBAC session. Member States can request to see individual audit reports through a secure, confidential portal.
2	**Accountability functions** Audit/evaluations	**Evaluate the reforms proposed** Corporate evaluations of (a) the contribution of data and delivery to the implementation and impact of GPW 13 and (b) the mid-term evaluation of the GPW 13 to identify low-risk, high-yield opportunities, as well as areas requiring additional investments towards achievement of the triple billion targets	Allow Member States to enhance their scrutiny role, including through independent evaluation, organizational learning and assessing impact (where appropriate)	Budgeted	200 000 (for both)	X	X	–	Planned	Planned for 2023 implementation. Evaluation topics were included in the 2022–2023 biennial evaluation workplan approved by the Executive Board in January 2022. In addition, WHO has completed several evaluations relevant to issues being considered by the Agile Member States Task Group: transformation (2020); first, second and third stages of WHO reform (2011–2017); Framework of Engagement with Non-State Actors (2021); evaluation of the use of consultants and Agreements for Performance of Work by WHO (2021).

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						2023	2024	2025 and beyond		
3	**Accountability functions** Delegations of authority	**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,** including evaluation/reviews	Enhance clarity and accountability of lines of responsibility	Budgeted	–	–	X	–	In planning	The Secretariat is further strengthening delegations of authority, particularly at country level, to enhance the agility, responsiveness and accountability of WHO as part of the next implementation phase of the WHO transformation. The 2022–2023 biennial evaluation workplan, approved by the Executive Board, contains an evaluation topic on the delegation of authority.
	Accountability functions PRSEAH	***Strengthen WHO's PRSEAH function***	***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 the Congo (ICSEA) and those of WHO's governing bodies). Consolidate initial changes from management response plan in a three-year-strategy (2023–2025). Shift the Organization and its operations to a victim-/survivor-centred approach***	*Budgeted*	*15 000 000 per year*	*–*	*–*	*–*	*In progress*	*Short- and medium-term actions on PRSEAH have been defined and are monitored as part of the management response plan. The ICSEA, the Independent Expert Oversight Advisory Committee (IEOAC) and the Independent Oversight and Advisory Committee for the WHO Health Emergencies Programme (IOAC) recommendations, as well as those of the Executive Board, the Health Assembly and the PBAC, are being tracked via a consolidated platform. As at end-December 2022, implementation of management response plan is on track: 97% of actions have been initiated and 84% are anticipated to be completed. Quarterly updates to Member State and management response plan progress are regularly updated on the WHO website.*

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4	**Accountability functions** PRSEAH	Promote culture change across the Organization	Fundamentally change culture and power dynamics in WHO to ensure that preventing SEA/sexual misconduct is everyone's business, and to create a safe and healthy work environment, with zero tolerance for SEA	Budgeted	–	–	–	X	In progress	Management response plan 3.1: promoting a culture change in the Organization; including holding managers and senior officials accountable for PRSEAH, using manager compacts, work commitments/performance reviews and other disciplinary or performance-related actions. In addition to actions implemented and under way (see management response plan), a study to provide an in-depth analysis of WHO's organizational culture is under way. The analysis will lead to recommendations on required changes and ways to achieve a more respectful workplace and zero tolerance for sexual misconduct. Preliminary findings will be available by the end of the year and the study will be finalized in early 2023. Culture change itself is a long-term process that will go beyond 2025.
5	**Accountability functions** PRSEAH	Create a victim/survivor support programme across the Organization and in countries	Create a "best-in-class" victim/survivor support function	Budgeted	–	X	–	–	In progress	Management response plan (short-term) 1, 2 and 3 (and related actions). Beyond what was initiated through the management response plan, 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 in cooperation with 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.

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						2023	2024	2025 and beyond		
6	**Accountability functions** PRSEAH	Create a multidisciplinary team for sexual exploitation and abuse (SEA), safeguarding and risk assessment support for all WHO country operations, emergency operations and other programmes that engage with communities directly	Integration of PRSEAH concerns and actions across programmes and operations	Budgeted	–	–	–	X	In progress	Management response plan 3.2.6: long-term integration of PRSEAH across programmes and operations will be systematized through the three-year strategy.
7	**Accountability functions** PRSEAH	Create a pool of internal and external multidisciplinary PRSEAH experts to be deployed across the three levels of WHO (prioritizing women)	Build capacity and systems that allow for the rapid scale-up of PRSEAH surge capacity	Budgeted	–	–	X	X	In progress	Management response plan 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 the systemic lack of PRSEAH expertise, substantial capacity development is required, in coordination with other stakeholders, to professionalize and standardize interventions.
8	**Accountability functions** PRSEAH	Create a common framework and standards for PRSEAH to be adhered to in joint operations at the country level	Ensure that PRSEAH standards are met in multistakeholder operations	Budgeted	–	–	–	X	In progress	Management response plan 3.5.3: progress is being made towards the ensuring sensitization, capacity assessment and mitigation of sexual exploitation, abuse and harassment (SEAH), in cooperation with UN implementing partners; discussions with Member States have been initiated and are to be further integrated in country cooperation strategies (CCS), etc.

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						2023	2024	2025 and beyond		
	Accountability functions *Risk management*	*Develop a risk appetite framework and a statement on internal control, to be submitted to Member States on a regular basis*	*Improving WHO's enterprise risk management (ERM) maturity, in line with UN/JIU standards, to ensure that 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).*
9	**Accountability functions** Risk management	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", known as "key success factors". Guide colleagues at all levels of the Organization on the expected attitude to risk when making decisions, especially when operating in complex or changing environments in which avoiding risks is impossible	Budgeted	–	X	–	–	In progress	The Secretariat created its first risk appetite framework in July 2022. It will be used to further embed risk management into daily operations and decision-making and its operationalization will inform Member States where gaps and required resources are needed to reduce risks. It also informed the update of WHO's Principal Risks for 2022. Next steps: the framework will be reviewed and endorsed by the Global Policy Group (GPG) in the first quarter of 2023 and will provide a foundation for the ongoing development of the new risk strategy.
10	**Accountability functions** Risk management	Development of risk management strategy and systems reinforcement across the three levels of WHO	Improving WHO's ERM maturity, in line with UN/JIU standards, to ensure that WHO can prevent, detect and respond to risks that may threaten the Organization's performance and reputation	Not yet budgeted	–	X				Over the past five 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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						2023	2024	2025 and beyond		
11	**Accountability functions** Risk management	Development of an enhanced statement of internal control	To provide reasonable assurance of the achievement of WHO's objectives in the areas 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	Not yet budgeted	–	–	X	–	In progress	The enhancement of the statement of internal controls will reflect and be aligned with the Business Management system (BMS) and associated improvements in business/operational systems.
	Accountability functions Risk management	*Enhance fraud and risk management awareness and reporting mechanisms*	*Reduce fraud, improve risk management and provide enhanced assurance to Member States in these areas*	–						*This is being implemented; see document A75/35, Appendix 1, recommendations R023 and R024.*
12	**Accountability functions** Risk management	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	To be completed	X	–	–	In progress	Supporting materials and tools are in development.
13	**Accountability functions** Risk management	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	To be completed	–	X	–	In progress	A best-in-class internal review was conducted in 2021 and recommendations are being incorporated into the new ERM strategy.
	2. Country-level impact									
	Country-level impact	*Define the roles and functions of WHO, including the technical cooperation provided to Member States and incorporate that definition into the manual for the preparation of the CCS*	*Have a clearer definition of the roles and functions of WHO at the different levels of the Organization*	–						*Progress has been made in clarifying the roles and functions of the three levels of the Organization since the previous WHO reform. Today, there is more clarity on how the roles and functions translate into planning the work of each of the levels of the Organization, including its leadership,*

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										global public health goods and country support (based on CCS strategic directions) roles and functions. These roles and functions are delineated and reflected in the operational plans, which are informed by three-level discussions through three-level networks, especially through the output delivery teams, with specific focus on aligning the work towards country impact.
14	**Country-level impact**	Updating the *Country Cooperation Strategy Guide 2020* to refine the Strategy's overall approach, ensuring that is linked to the United Nations Sustainable Development Cooperation Framework and the requirements of the new Business Management System, including by defining how country offices support technical cooperation with countries	Increase the value and use of the CCS as a strategic and planning instrument to strengthen country-level impact and Member State relationships	Partially budgeted	100 000–150 000	X	X		In progress	CCS priorities have yet to be systematically linked with global strategic and operational planning processes. The *Country Cooperation Strategy Guide* identifies the roles and functions of WHO at the country level and presents them through country strategic priorities. This also needs to be linked with the BMS tool in order to systematically inform the WHO operational strategic planning process.
15	**Country-level impact**	Monitoring implementation and reporting to Member States through the Executive Board and the Health Assembly	Increased visibility of achievements and operational challenges for Member States	Partially budgeted	–	–	–	X	In progress	Active planning is ongoing for the integration of CCS with the BMS (itself in development) in order to systematically inform the WHO operational strategic planning process. The CCS links to the BMS should be completed by the further quarter of 2023. The monitoring and reporting of country impact is done through the GPW 13 measurement system, including by tracking the achievement of health outcomes and impacts through the outcome indicators and the Secretariat's contribution to those outcomes and impacts through the output scorecard. In addition, the Results Report feature country case studies that demonstrate how WHO is making a contribution to achieving

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										health outcomes/impacts. Improvements will be made in monitoring and reporting country impacts by better defining priority health outcomes and what WHO will deliver in every country through the "delivery for impact approach", which is part of the WHO transformation agenda.
	Country-level impact	*Strengthen the visibility of key operational challenges at the country level, including through discussions by the governing bodies*	*Ensure that Member States have a comprehensive overview of operating context, at all levels*		–					–
16	**Country-level impact**	Include operational challenges at country level in the 2023 WHO country presence report, including a way to enhance the engagement of WHO representatives with multiple sectors; and submit to the Seventy-sixth World Health Assembly and the 154th session of the Executive Board for discussion and consideration	Increase the visibility of key operational challenges and solutions for country-level operations and means to enhance WHO country-level impact	Partially budgeted	40 000+	X	X	–	In progress	The preparation of the 2023 WHO country presence report is currently under way, together with information sourced from WHO country offices, for submission to the Seventy-sixth World Health Assembly. WHO challenges at country level are multiple and complex. WHO will report about these challenges systematically via biennial country presence reports and submissions to the Executive Board and the Health Assembly as a main agenda item. The 2025 WHO country presence report preparation process will start in the third quarter of 2024; together with reports of country visits, it will be submitted to the Seventy-eighth World Health Assembly, in May 2025.

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17	**Country-level impact**	Develop an approach to more actively engage Executive Board members in understanding WHO country-level successes and operating challenges, including country visits, and report thereon to the 154th session of the Executive Board	Facilitate first-hand experience for Executive Board members to enhance governance activity	Not yet budgeted	30 000 per country visit	X	X	X	In planning	An approach is being developed for Executive Board consideration, together with a proposal for Executive Board members to visit countries/country offices on a regular basis for additional observations/feedback. A framework for such visits will be submitted to the Executive Board and the Health Assembly for consideration.
18	**Country-level impact**	Review and improve coordination, communication and technical coherence across the three levels of the Organization towards achieving impacts in countries	Address inefficiencies in coordination among the three levels of the Organization and place emphasis on country support			X	X		Planned	The work on achieving better coordination of work and technical coherence across the three levels of the Organization towards achieving country impact follows on from category and programme area networks in the previous WHO reform. In the current WHO transformation, in order to further strengthen the alignment, coordination and technical coherence, the Secretariat redesigned the planning process to include enhancements, i.e., three-level country support planning and technical products/global public health goods planning. The country support plans start from defining technical assistance needs at the country level and they will then inform the support planned at the country office, regional office and headquarters levels to ensure that they are aligned. Three-level coordination mechanisms have been established, including the output delivery teams and technical expert networks that are overseen by executive management networks, such as the Director of Programme Management, the Director of Administration and Finance and the GPG. Further improvements will be needed for these networks to functional optimally. Further work is

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						2023	2024	2025 and beyond		
										needed to ensure that the technical products prioritized to be produced mainly at headquarters and the regional offices are aligned with delivering country-level impacts.
3. Financing										
	Financing *Resource allocation*	*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 the levels and major offices of WHO, with special emphasis on country-level and underfinanced programme budget results (a proposal on ways to use the new proposed increase in assessed contributions)*	*Improve visibility for Member States on how resources are allocated across the three levels of the Organization and outline the current constraints of reallocation for the Secretariat*	–						*The Secretariat is preparing materials on the current mechanisms of funds allocation. It will hold sessions on the allocation of the following types of resources: flexible funds, thematic funds and voluntary contributions. The Secretariat will continue to hold dialogues with Member States on the appropriate point in the programme budget development/approval cycle for this activity to take place.*
19	**Financing** Resource allocation	Establish an information session on current resource allocation mechanisms, including by developing and sharing reference materials as needed	Enhance Member States' understanding of resource allocation across the three levels of the Organization, including constraints on reallocation	Budgeted	32 000	X	–	–	In progress	Materials need to be adapted for Member States' use and sessions should be held at their earliest convenience.
20	**Financing** Resource allocation	Specific to the increase in assessed contributions for 2024–2025, share principles that will guide the allocation of assessed contributions across the three levels	Provide Member States with tools to explain to their constituencies how the increase in assessed contributions is expected to be used, without impacting flexibility in the use of these resources	Budgeted	16 000	X	–	–	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 Member States to report on the strategic use of these resources, while maintaining the essential flexibility that was a key objective of decision WHA75(8) (2022) on sustainable financing.

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						2023	2024	2025 and beyond		
21	**Financing** Resource allocation	Comprehensive assessment of available resources and financing options to address the programme budget priorities conducted	Enhance Member States' knowledge of the current and future financial situation of the Organization	Budgeted	32 000	–	X	–	In planning	–
22	**Financing** Resource allocation	Highest-prioritized outputs adequately financed after programme budget is approved	Making a more explicit linkage between highest-prioritized outputs and financing	Budgeted	50 000	–	X	X	In planning	After programme budget 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 above-mentioned decision on sustainable financing should make this more achievable.
23	**Financing** Alignment with programme budget	**Improve the alignment between programmatic priorities and corresponding financing within the approved programme budget:** review of all donor agreements to ensure alignment of grants with WHO programme budget priorities	Better align the requirements of Member States, as adopted in the programme budget and by other mandates, and the financing that the Organization receives to address and implement its plans	–	100 000	To be completed	–	–	In planning	Aligning priorities with funding faces significant constraints in the current financing model, as explored in detail by the WGSF. Recent decisions on sustainable financing could improve this situation. For flexible and thematic funds, well established mechanisms are in place. For voluntary contributions, there are greater constraints.
24	**Financing** Financial management	**Review and benchmark the WHO Financial Regulations and Financial Rules in order to align them with the best practices used within the UN system:** update of Financial Regulations and Financial Rules	–	Budgeted	–	X	–	–	In progress	An update to the Financial Regulations and Financial Rules is currently under way, which will be submitted to the 152nd session of the Executive Board and the Seventy-sixth World Health Assembly.
25	**Financing** Financial management	**Update the WHO financial statements:** further action planned to enhance the transparency of the financial statements	Enhance the transparency of the financial statements	Budgeted	–	X	X	X	In progress	Further action to enhance the transparency of the financial statements: (1) in keeping with International Public Sector Accounting Standards (IPSAS), to update the notes to the accounts in order to improve and enhance the clarity and disclosure of information; (2) to enhance the publication of

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						2023	2024	2025 and beyond		
										annexes to the financial statements, to include broader sets of financial information; and (3) to continue to improve the report of the Director-General on financial performance. In addition, there are new IPSAS standards under development that will need to be adopted, including environmental and sustainability disclosures that may impact financial reporting.
4. Governance										
26	**Governance** Multilingualism	**Improve multilingualism by providing all documents in all six official languages:** pilot the translation of the summary records of one meeting, to be completed with an evaluation of its acceptability	Translate the summary records of the WHO governing bodies 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 the quality of human translation	Budgeted	50 000–60 000	X	–	X	In planning	The only documents identified as not currently translated are the summary records of the Executive Board and the Health Assembly, which normally account for six meetings per biennium and approximately 650 000 words for translation into five languages. In 2017, the cost of such translation was estimated at about US$ 500 000 per biennium. In 2020, the Department of 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 those savings and evaluate the acceptability of the result.

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						2023	2024	2025 and beyond		
	Governance *Best practice review*	*Develop an options paper reviewing best practices in governance and oversight across the UN and other multilateral institutions and formulate some options for improving the effectiveness of the WHO governing bodies for decision by Member States*	*To improve the effectiveness of WHO's governing bodies*	–						
27	**Governance** Best practice review	Conduct an organizational learning-review to identify best practices in governance, accountability and oversight across the UN and other multilateral institutions, and options for more efficient governance of WHO and accountability/oversight	To increase the effectiveness and efficiency of WHO governing bodies (headquarters and regional offices), oversight and accountability functions (governance and Secretariat) and linkage across both	Not yet budgeted	100 000	–	X	–	In planning	This review will use and build upon the extensive past reviews, studies, evaluations, including those reviewing WHO reform (2011–2018); the transformation process; JIU reports; MOPAN assessments; internal benchmarking/management reviews; UN reform engagement; and working through various established UN networks. To be commissioned after the WHO governing bodies' meetings to be held in January 2023.
28	**Governance** Best practice review	Develop an options paper reviewing best practice in governance and oversight across the UN and other multilateral institutions	To provide examples of useful practice from outside WHO to inform Member States' governance reforms	Not yet budgeted	To be completed	–	X	–	In planning	To be commissioned after the WHO governing bodies' meetings to be held in January/February 2023.
	Governance *PBAC role*	*Strengthen the role of PBAC and the Executive Board itself, particularly in their budgetary oversight, to better engage and provide oversight of future programme budgets*	–				–			*Potential options include: (1) provide for longer meetings or "thematic/selected topic" sessions; (2) provide for a session on (non)implementation of previous Executive Board recommendations; and (3) prior to the meeting, organize an information meeting for Member States on the prioritization exercise*
29	**Governance** PBAC role	Subject to Member States' decision, add extraordinary or additional PBAC sessions that focus on budgetary oversight	–	–	–	X	–	–	In progress	First informal meeting of PBAC members held in November 2022; subject to review and consultation with Member States, further similar sessions may be organized.

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						2023	2024	2025 and beyond		
30	**Governance** PBAC role	(a) Provide for longer meetings or "thematic/selected topic" sessions; and (b) provide for a session on (non)implementation of previous Executive Board recommendations	–	–	–	To be completed	–	–	In planning	Contingent on Member State instructions.
	Governance *Costing of resolutions*	***Improve the process of costing of resolutions and decisions, including discussions with Member States during consultations, addressing the potential financing, while adding clear sunset clauses***	*Alignment of WHO governing bodies' establishment and control of priorities and integration with approved programme budget as a key element of the oversight and management of delivery*			–				*The Secretariat has made considerable progress in this regard. The process for the 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.*
31	**Governance** Costing of resolutions	Responsibilities for the financing and implementation of resolutions determined	Clear, agreed and understood establishment of responsibilities for delivery of resolutions	Budgeted	Staff time	X	–	–	In planning	Needs to address key performance indicators for Secretariat, planning of human resources (versus activities in resolutions and what commitments they represent) and the responsibilities of Member States for financing costings, especially in a sustainably financed environment.
32	**Governance** Costing of resolutions	Process of approval of costing of resolutions established and implemented	Effective control of meaningful costing review and approval by Member States	Not yet budgeted	Staff time	–	X	–	In planning	To address issues and options of timing, such as costings with or after resolutions are adopted; possible options might be to hold special costing sessions for PBAC, to establish clearer submission timelines and to conduct a review of who can propose costed resolutions.
33	**Governance** Costing of resolutions	External online summary of costing of resolutions updated and available on WHO portal	Transparency and availability of data on WHO governing bodies' processes and decisions for external audiences	Budgeted	Staff time	–	X	–	In progress	Information is already available, but updated online presentation needs to be designed and implemented.
34	**Governance** Costing of resolutions	Strengthen the process of integrating costing of approved resolutions into the programme budget development process	Linkage of approved resolutions with priorities and deliverables	Not yet budgeted	Staff time	X	–	–	In planning	To address the issues of and possibilities for establishing explicit results and costings linkages, the explicit integration of adopted

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										resolutions into the programme budget, and reporting on results achieved, with financial implementation.
**5. Human resources**
	Human resources	*Improve transparency in the creation and filling of senior positions at WHO, with periodic reporting to Member States*	*Give Member States more insight into key human resources issues and challenges*	–						*This includes the strengthening of human resources management systems; the recruitment and onboarding of WHO country representatives; and reporting.*
35	**Human resources**	New WHO accountability webpage, displaying various dashboards, including on human resources posts, vacancies and recruitment	Increase the transparency and efficiency of finding relevant information by Member States	Not yet budgeted	To be completed	X	–	–	In progress	The dashboards will provide accessible information, routinely updated (and similar to that provided in the human resources annual report to the Health Assembly), which will show positions filled, vacancies and other demographic characteristics.
36	**Human resources**	Procedures developed to enhance the recruitment and placement of WHO representatives with the right leadership, management and technical coordination capacities to lead WHO country offices	Further enhance the recruitment of capable WHO representatives, based on processes that assess candidates and make use of rosters and rapid matching and placement, involving regional offices and headquarters	Budgeted	500 000 per annum	X	–	X	In progress	Nomination for new WHO representative positions is currently done by regional directors and will be redesigned under the new procedure on the following timeline: selection of new vendor for assessment centres/process – May 2023; submission of new mechanism for selection of WHO representatives to be approved by the fourth quarter of 2023; review and inform Member States by May 2025. WHO representative assessment centres are organized annually, and the process needs to become more rigorous and effective. The appointment process can be further improved by matching WHO representative candidates with the profile of the duty station, with the involvement of the Director-General's Office and regional offices, and by exercising greater due diligence (cross-checks) in the appointment of WHO representatives.

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						2023	2024	2025 and beyond		
										As part of the WHO transformation, a programme that started in the Regional Office for Africa in 2019 to improve the leadership, management (including for PRSEAH) and technical coordination potential and capacities of WHO representatives is being expanded to include cohorts across the major offices. This programme, entitled "Pathways to leadership for health transformation", aims to prepare future WHO leaders or build capacities for existing WHO Representatives.
37	**Human resources**	Enhanced mechanisms for communicating vacancies and enriching diversity and the talent pool applying for WHO posts	Increase access to the breadth of the global talent pool	To be completed	To be completed	X	–	–	In planning	–
38	**Human resources**	Improve the alignment of human resources activities with the principles of geographical distribution	Improve the geographic distribution of staff	To be completed	To be completed	–	–	–	To be completed	Data on geographical representation are reported every six months to WHO governing bodies in workforce data and human resources reports, including data on the evolution of representation over time.
6. Programme budget										
39	**Programme budget** New initiatives	**Establish a consistent and transparent approach for the establishment of new initiatives and programmes, including the related costing and future funding thereof and consultation with Member States**	To communicate early with Member States 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 Member States 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/organizational structure. These initiatives will be included in the programme budget, along with an assessment of financial and administrative implications.

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						2023	2024	2025 and beyond		
	Programme budget *Planning/efficiency*	*Further improve priority-based budget planning process with Member States, including improved transparency, information-sharing on programme budget prioritization, and discussion of the financing of priorities*	*Provide clear linkage between prioritization and budget planning and improve the participation of Member States in the process*	–						*One of the key elements of the draft Proposed programme budget 2024–2025 planning process is to bring prioritization to the fore and make it data-driven and based on an enhanced bottom-up country prioritization of country-level health outcomes and impacts.*
40	**Programme budget** Planning/efficiency	In keeping with results-based management principles, improve the WHO results framework and the monitoring of its performance, including joint monitoring with Member States. Strengthen institutional agility and the capacity for performance monitoring and delivery of results across the three levels of the Organization	Ensure that the WHO results hierarchy is used to demonstrate more clearly the achievement of impacts at the country level	Not yet budgeted	To be completed	X	X	–	In progress	This topic is linked with several that have been incorporated in the Secretariat's implementation plan, such as the evaluation and improvement of results report; the introduction of joint reporting of Member States; and the inclusion of Member States in the development of the new results hierarchy for the draft fourteenth general programme of work (GPW 14) and its programme budgets. Further improvements in monitoring and reporting on results will include being able to better track and report improvements in health outcomes and impacts and to demonstrate credible linkages of WHO's work to contributing to those results as part of the WHO's transformation initiative, which is focused on delivery for impact.
41	**Programme budget** Planning/efficiency	Establishing a detailed process of consultation associated with the development of the programme budget and the GPW 13	Better involve Member States in the development and implementation of the programme budget and the GPW 13	Budgeted	146 000	X	–	X	In progress	The Secretariat has already started this process, with more focused and extensive consultations for the development of the draft Proposed programme budget 2024–2025. It is also assessing ways of involving Member States in the development of the draft GPW 14 from its inception. Completion date for the draft Proposed programme budget 2024–2025 is May 2023 and for the proposed GPW 14 is 14 May 2025; subsequent programme budgets are

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						2023	2024	2025 and beyond		
										marked as "beyond 2025". Cost provided per biennium.
42	**Programme budget** Planning/efficiency	Process of country, regional and global prioritization improved, presenting a clearer linkage between priorities and programme budget development. Transparently share its results with Member States	To provide Member States with a clearer understanding of the linkage between prioritization and programme budget development, as well as the respective budget allocations	Budgeted	50 000	X	–	X	In progress	This is a multilayered objective that is currently ongoing. Completion for every Executive Board and Health Assembly session of a programme budget biennial cycle. The following progress has been achieved: country consultations for definition of outcome and output priorities are currently under way; regional consultations on priorities for the region are under way; a commitment has been undertaken to link the budget level more closely to outcomes and the highest-priority outcomes have been identified; and a more transparent sharing of prioritization results will be achieved through the new programme budget digital annex. Additional review will be required of how to have a clearer and aligned result articulation working with Member States, focusing on delivering in countries in order to better allocate budgets and resources properly and enhance reporting. This will reinforce the focus and reporting on results (versus inputs).

#	Functional area	Secretariat action or deliverable within functional area	Objective or need being addressed	Budgeted/yet to be budgeted	Estimated delivery costs (US$)	Action or deliverable to be completed by:			Current implementation status: in progress/ planned/in planning)	General comment by Secretariat, including on progress to date (as at end-December 2022)
						2023	2024	2025 and beyond		
43	**Programme budget** Planning/efficiency	Provide further transparency and detailed information for programme budget development, in particular on proposed budget increases and potential financing. This includes developing materials, holding information sessions and improving the availability of current and potential financial information	Providing clearer, transparent information that Member States can understand for their decision-making in programme budget approval	Budgeted	48 000	X	–	X	In progress	For further discussion with Member States regarding level of detail; for example, what is needed before the programme budget is approved and what is needed as part of the regular reporting-back process. With the new approach to the presentation of the programme budget, there are many options. From the budget side, the Secretariat is preparing materials and planning information sessions on how the programme budget 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 the best estimates it has in terms of the level of financing available, but further progress on sustainable financing is needed to allow for optimal preparation of the programme budget.
	Programme budget Planning/efficiency	*Review the presentation of the programme budget with the aim of facilitating Member States' understanding and analysis of the information provided*	*.*				–			*Member States do not find the budget, as 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 draft Proposed programme budget 2024–2025 process, the Secretariat is attempting to address this by using a "funnel" approach and a website, which will serve as a digital annex. The current plans were presented to the regional committees. The new programme budget is currently being built using this approach and a vendor has been identified to support the digital component.*

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						2023	2024	2025 and beyond		
44	**Programme budget** Planning/efficiency	Structural and design-related improvements to programme budget 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 programme budget		20 000	X	–	–	In progress	–
45	**Programme budget** Planning/efficiency	Add supporting documentation ("explainers"), such as on the principle and process of WHO budgeting; the process of prioritization, etc. (content to be decided before every new draft proposed programme budget)	Provide tools for internal and external users to ensure better understanding and interpretation of the programme budget	Budgeted	10 000	X	–	–	In progress	–
46	**Programme budget** Planning/efficiency	Move the programme budget to the digital platform	Provide a user-friendly platform to present the programme budget	Budgeted	270 000	X	–	–	In progress	–
47	**Programme budget** Planning/efficiency	Develop dashboards for prioritization and budget costing to supplement programme budget presentation	Provide further transparency on prioritization to Member States	Budgeted	50 000	X	–	–	In progress	–
48	**Programme budget** Planning/efficiency	Clearly link the future programme budget 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	Budgeted	–		X	–	In progress	–
49	**Programme budget** Planning/efficiency	Convene Member State consultations on programme budget presentation	Fully include Member States in the process of improvement of the programme budget	Budgeted	32 000	X	–	–	In progress	–

#	Functional area	Secretariat action or deliverable within functional area	Objective or need being addressed	Budgeted/yet to be budgeted	Estimated delivery costs (US$)	Action or deliverable to be completed by:			Current implementation status: in progress/ planned/in planning	General comment by Secretariat, including on progress to date (as at end-December 2022)
						2023	2024	2025 and beyond		
Programme budget Reporting		*Independently evaluate the results report and consider recommendations for ways to improve the results report, including its executive summary*	*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 are referred to elsewhere in the table e.g. the executive summary.*
50	**Programme budget** Reporting	Executive summary added to the results report for the biennium 2022–2023	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 for the biennium 2022–2023.
51	**Programme budget** Reporting	Recommendations for an internal audit of the results report for the biennium 2020–2021 incorporated in results reports	–	Budgeted	50 000	X	X	–	In planning	The audit has been completed and management response plans are being finalized, which will include how WHO will incorporate the findings in the next results reporting cycles in order to further strengthen results reporting that meets Member States' expectations.
52	**Programme budget** Reporting	Introduce external assessment into the scorecard methodology by counterparts	Having an improved and transparently assessed results report that directly benefits from the experience of interested counterparts at the country level	Budgeted	50 000	–	X	–	In planning	As a way forward in improving the results report and listening to Member States on good lessons learned, WHO would like to introduce a 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 Member States.
53	**Programme budget** Reporting	Establish focus groups with Member States on how to improve results reports	Directly engage Member States in the development of an enhanced results report	Budgeted	6000	–	X	–	In planning	Member States can support the Secretariat in identifying the priorities for enhancing the report, plus any other improvements that may be deemed pertinent.

#	Functional area	Secretariat action or deliverable within functional area	Objective or need being addressed	Budgeted/yet to be budgeted	Estimated delivery costs (US$)	2023	2024	2025 and beyond	Current implementation status: in progress/ planned/in planning)	General comment by Secretariat, including on progress to date (as at end-December 2022)
54	**Programme budget** Reporting	In the context of the development of the draft GPW 14, invite interested Member States to assess the Pan American Health Organization (PAHO) and WHO results hierarchy and provide recommendations	Providing an improved, more explicit alignment between PAHO and the WHO results hierarchy	Not yet budgeted	81 000	–	–	X	In planning	Member States have expressed their desire to see PAHO and the WHO results hierarchy more explicitly aligned. This work can be performed as part of the consultations for the development of the draft GPW 14.
	Programme budget *Reporting*	*Provide further transparency and detailed information for programme budget reporting*	*Providing better information so that Member States can see the progress achieved in programme budget implementation*		–					*Several major developments occurred in the last year: the WHO programme budget web portal moved from a quarterly to a monthly basis and the results report is fully operational, with a high level of detail on achievements and analysis. The Secretariat has established periodic informal briefings for Member States on the status of implementation of the current programme budget. The Secretariat is also considering establishing a "transparency portal", to which summary information on programme budget implementation can be added. Further consultation with Member States will assist the understanding of what more can be done in this area.*
55	**Programme budget** Reporting	Provide further transparency by improving WHO programme budget information, as presented on the WHO programme budget portal, and strive to improve on the WHO's 2022 Aid Transparency Index (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 the transparency of WHO programme budget performance assessment; improve WHO programme budget portal; improve WHO ATI score	Budgeted	20 000	X	–	–	In planning	Pursuing its commitment to greater transparency and aiming to increase its score and ranking in the future 2024 ATI, WHO has identified two areas of improvement.

#	Functional area	Secretariat action or deliverable within functional area	Objective or need being addressed	Budgeted/yet to be budgeted	Estimated delivery costs (US$)	Action or deliverable to be completed by:			Current implementation status: in progress/ planned/in planning)	General comment by Secretariat, including on progress to date (as at end-December 2022)
						2023	2024	2025 and beyond		
56	**Programme budget** Reporting	Strengthen work and data publication in the WHO programme budget portal around "networked data", which aims to make the linkage between participating organizations and International Aid Transparency Initiative (IATI) publishers	Further increase the transparency of WHO programme budget data; improve the WHO programme budget web portal; and improve the 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 ATI, 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.
				7. Resource mobilization						
	Resource mobilization	*Regularly update the WHO investment case*	*Establishment of a defined periodicity for investment cases, focusing on the impact and return on investment of the work of WHO*	–					–	
57	**Resource mobilization**	Develop executive summary of investment case 2022	Ensure investment case is readily accessible to decision-makers	–	–	X	–	–	Planned	–
58	**Resource mobilization**	Develop a new investment case for the draft GPW 14	–	Not yet budgeted	To be confirmed (to be completed)	–	–	–	In planning	Not possible to confirm timing at present as linked to forthcoming Member State decisions about replenishment feasibility.
59	**Resource mobilization**	**Explore the feasibility of a replenishment mechanism for financing the programme budget base component (as mandated by the Seventy-fifth World Health Assembly):** develop a replenishment campaign, approved by the Seventy-sixth World Health Assembly	If considered feasible, further broaden the financing base of the WHO funding model	Not yet budgeted	–	–	–	X	In progress	A document on the feasibility of a replenishment mechanism will be submitted to the 152nd session of the Executive Board via the thirty-seventh meeting of the PBAC.

#	Functional area	Secretariat action or deliverable within functional area	Objective or need being addressed	Budgeted/yet to be budgeted	Estimated delivery costs (US$)	Action or deliverable to be completed by:			Current implementation status: in progress/ planned/in planning)	General comment by Secretariat, including on progress to date (as at end-December 2022)
						2023	2024	2025 and beyond		
					Other issues					
60	**Expert groups**	Establish harmonized standards for the creation and proceedings of relevant expert groups	Enhance transparency and develop more accessible processes for calls for interest	To be completed	To be completed	–	–	–	In planning	The Secretariat is considering various ideas, such as sending information to all permanent missions on "open calls" for experts, with a view to increasing diversity, as well as providing information on a public website about the number of panels, expert committees and other advisory groups and the thematic areas concerned.

ANNEX 2

STRENGTHENING WHO'S BUDGETARY, PROGRAMMATIC AND FINANCING GOVERNANCE
SECRETARIAT IMPLEMENTATION PLAN ON REFORM

IMPLEMENTED ACTIONS (AS OF 31 DECEMBER 2022)

#	Functional area	Secretariat action or deliverable within functional area	Objective or need being addressed	General comment by Secretariat, including on progress to date (as at end-December 2022)
		1. Accountability functions and systems		
1	**Accountability functions** Audit/evaluation	**Evaluate the reforms proposed** (a) Independent evaluation of WHO's implementation of a results-based management approach; (b) Independent evaluations of WHO reforms and organizational management systems	Allow Member States to enhance their scrutiny role, including through independent evaluation, organizational learning and assessing impact (where appropriate)	Member States approve evaluations as part of the biennial evaluation workplan presented to the Executive Board (e.g. 2022–2023); other evaluations can be implemented as requested by Member States. The findings of the evaluation of WHO's results-based management approach will help to strengthen the Organization's management for results, especially decision-making and learning based on results.
2	**Accountability functions** Audit/evaluation	**Organize briefings by the External and Internal Auditors to Member States:** annual report to the Health Assembly, with PBAC discussion	Increase the transparency of audit findings and recommendations on a routine basis	Annual reports submitted to the Health Assembly. External Auditor's office includes summaries of its audits, recommendations and updates of consolidated recommendations from past audits in annual report to the Health Assembly. The Secretariat produces a report on the JIU reports annually for the May PBAC session. Member States can request to see individual audit reports through a secure, confidential portal.
3	**Accountability functions** Audit/evaluation	Consolidated digital recommendation tracking platform (public web version) to include external audit recommendations (as included in its annual report to the Health Assembly), JIU recommendations	Consolidated platform enables tracking and comparing of recommendations from multiple sources in one platform	The Consolidated Recommendation Management and Tracking Platform enables business owners to enter progress updates for recommendations issued by various sources (WHO governing bodies, JIU, accountability functions). 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 January 2023).
4	**Accountability functions** Delegation of authority	**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:** publish accountability compacts with Assistant Directors-General and regional directors	Enhance clarity and accountability of lines of responsibility	Accountability compacts for Assistant Directors-General were published. The transformation process also identified ways to reinforce delegations of authority that have been further rolled out. The Secretariat is further strengthening delegations of authority, particularly at the country level, to enhance the agility, responsiveness and accountability of WHO as part of the next implementation phase of the WHO transformation.

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	Accountability functions *PRSEAH*	***Strengthen WHO's PRSEAH functions***	***Prevent and respond to all types of sexual misconduct (including following recommendations of the ICSEA and those of WHO's governing bodies). Consolidate initial changes from the management response plan in a three-year-strategy (2023–2025). Shift the Organization and its operations to a victim-/survivor-centred approach***	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 management response plan. The ICSEA, IEOAC and IOAC recommendations, as well as those of Executive Board, the Health Assembly and the PBAC are being tracked via a consolidated platform. As at end-December 2022, the implementation of management response plan is on track: 97% of actions have been initiated and 84% are anticipated to be completed. Quarterly updates to Member State and management response plan progress regularly updated on WHO website.
5	**Accountability functions** PRSEAH	New policy on sexual misconduct (including accountability framework); updated policy on protection against retaliation	Review all policies that have an impact on PRSEAH and bring them together in a policy framework with associated implementation guidance	Management response plan 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 covering all three levels of the Organization on handling of SEAH allegations and reports issued by third quarter of 2022; accountability framework being finalized; other pieces of guidance (e.g. on a victim-/survivor-centred approach) are under development.
6	**Accountability functions** PRSEAH	Scale up WHO's investigation capacity and eliminate backlog	Enhance victim-centred approach and respect for the needs of the victim, and alleged perpetrator to get clarity on reported offences	WHO has increased core capacity to investigate backlog and new SEAH cases (new Head of Investigation appointed in November 2022 and a Head of Investigations a.i. was appointed in November 2021, focusing on sexual misconduct cases, supported by a qualified team of 15 investigators, mostly women). Additional capacity is being added to support the enhanced functioning of IOS following the newly updated structure. The investigation backlog for SEAH cases was eliminated before the Seventy-fifth World Health Assembly (2022).
7	**Accountability functions** PRSEAH	Development of three-year strategy for PRSEAH	Build on the management response plan, 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	Management response plan 3.5: strategy for WHO's work on PRSEAH 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, Member States and key stakeholders. Also a recommendation of the Executive Board at its 150th session. 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 under development.

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8	**Accountability functions** PRSEAH	Implement actions contained in the October 2021 for PRSEAH	–	In all, 97% of actions have been initiated or completed. Many actions (e.g. Member States 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 in 2023.
9	**Accountability functions** PRSEAH	External audit of all sexual exploitation and abuse and sexual harassment complaints/cases received between mid-2018 and mid-2021 and review the overall effectiveness of the overall end-to-end process	Identify shortfalls and recommendations to enhance WHO's end-to-end investigation process	Management response plan 4.2.2 and its components to be implemented by December 2022 (including actions following up ICSEA recommendations and in line with Executive Board/Health Assembly and IOAC recommendations). The management response plan and its quarterly updates are on WHO's website. External audit completed in August 2022 under the supervision of the IEOAC. The WHO Secretariat developed a management response in September 2022.
10	**Accountability functions** PRSEAH	Develop and implement an SEA risk assessment and mitigation tool for WHO	Create essential tool to identify risks for potential and actual SEA and sexual misconduct, as well as the required management systems to mitigate such risks	Management response plan 3.2.1. 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 the three-year strategy.
11	**Accountability functions** PRSEAH	Revise the WHO Emergency Response Framework (ERF) to address protection from sexual exploitation and abuse comprehensively and develop emergency standard operating procedures corresponding to this, including the roles of personnel, managers and leadership at the three levels of the Organization	Integrate learning and policy changes related to PRSEAH into emergency operational standards and procedures	Management response plan 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. A revised ERF was finalized and circulated for input to the regional offices.
12	**Accountability functions** PRSEAH	Provide PRSEAH training for country offices	Ensure that all staff are aware of their responsibilities and reporting procedures	A new mandatory training module was launched in 2021. The training on PRSEAH (iLearn course) is mandatory for all members of the workforce and for all managers averages about 90% of personnel (but does not reach 100% at any given time due to personnel turnover). Anyone with a contractual agreement needs to undergo training. This is complemented by webinars and other learning events that have been accessed by more than 20 000 person contacts in 2022. In addition, in the regional offices for Africa and for the Western Pacific, country-level training exercises have been scaled up. The IOS investigation team have trained an additional 6000 personnel.
13	**Accountability functions** Risk management	**Enhance fraud and risk management awareness and reporting mechanisms** Updated the WHO Policy on Prevention, Detection and Response to Fraud and Corruption	Reduce fraud, improve risk management and provide enhanced assurance to Member States in these areas	This is being implemented (see document A75/35, Appendix 1, recommendations R023 and R024). 1. Revised Fraud Prevention Policy issued in July 2022 2. New risk appetite statement (June 2022) 2. Awareness raising campaign in preparation to "socialize" new policy among all WHO staff; launch mandatory training on fraud and corruption. WHO has also developed a fraud risk assessment methodology based on ISO31000. This methodology is included in the "train the trainer" programme curriculum.

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14	**Accountability functions** Reform of IOS and ethics	**Reform of IOS and the ethics function** Develop and implement term limits for the Head of Oversight and Head of Ethics functions, in line with the recommendations of UN documents JIU/REP/2020/1 and JIU/REP/2010/3 and the report of the PBAC to the 151st session of the Executive Board (document EB151/2)	Ensure the independence of the oversight and ethics functions	The Director-General approved a new internal policy implementing term limits for the head of the ethics function in November 2022, following the reception of input from the IEOAC. The term limit (one, non-renewable seven-year term, with post-employment restrictions) follows JIU recommendations and UN best practice. It does not require any changes to the Staff Rules/Regulations.
15	**Accountability functions** Reform of IOS and ethics	Develop terms of reference/charter for the ethics function, in line with the recommendations of UN document JIU/REP/2021/5	Establish the functions of the ethics function	A new charter/terms of reference for the ethics function has been developed and shared with the IEOAC for its input.
16	**Accountability functions** Reform of IOS and ethics	Update the structure and capacity of IOS, including the head of investigation and reporting lines. Enhance the IOS investigative capacity to conduct the competent investigations of claims of sexual exploitation, abuse and harassment	Ensure the ability of WHO to rapidly and efficiently investigate all cases of misconduct/abuse	Finalized the updated structure and reporting lines of IOS, completing Executive Board action (see decision EB150(23) (2022)). Increased number of essential permanent personnel, in line with the IEOAC report (see document EBPBAC33/2).
		2. Country-level impact		
	Country-level impact	*Review and improve coordination and work across the three levels of the Organization*	–	*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 impacts.*
17	**Country-level impact**	Implementing the new, aligned three-level operating model	More efficient organization	The External Auditor reviewed the WHO transformation (see document A75/35) and noted that this workstream has been implemented, especially the alignment of the structure to the GPW 13 strategic priorities. The next phase of implementing WHO transformation in the coming years will focus on the sufficient and predictable country presence, backed up by a three-level operating model that aligns towards achieving health impact in countries. This will mean bringing the right capacities, in the right number, in the right places and at the right time. The right financing and the right ways of working at all levels of the Organization should enable this. The three-level operating model will go beyond just the alignment of structures to also include the aligning of human resource capacities, financing and the delegation of authority, following ways of working and culture that are oriented towards delivering on the health priorities of Member States.
		3. Financing		
18	**Financing** Financial management	**Establish a reserve fund to bridge the funding gap caused by late receipts of funds, including those for emergencies**	–	WHO has a Working Capital Fund of US$ 31 million to implement the programme budget 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.

#	Functional area	Secretariat action or deliverable within functional area	Objective or need being addressed	General comment by Secretariat, including on progress to date (as at end-December 2022)
19	**Financing** Reporting	**Report regularly on the collection of assessed contributions**	–	WHO publishes annually the status of assessed contributions on its website (see https://www.who.int/publications/m/item/assessed-contributions-overview-for-all-member-states-as-at-31-december-2021), with details provided by each Member State. This information can be published more frequently if Member States would find it 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).
20	**Financing** Resource allocation	**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 a special emphasis on country-level and underfinanced programme budget results (a proposal on ways to use the new proposed increase in assessed contributions):** further improve the global Resource Allocation Committee to improve the equitable and timely allocation of resources across the three levels of the Organization	–	The mechanism has been in place since 2021 and it continues to improve from lessons learned.
			4. Governance	
Governance Costing of resolutions		*Improve the process of costing of resolutions and decisions, including discussions with Member States during consultations, while addressing potential financing and adding clear sunset clauses*	*Alignment of WHO governing bodies' establishment and control of priorities and integration with approved programme budget as a key element of oversight and management of delivery*	*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.*
21	**Governance** Costing of resolutions	Methodology and guidelines of costing of resolutions updated	Ensure that the Secretariat is consistently prepared to provide Member States with the necessary information	Consistently updated on an annual basis based on Member States' comments and lessons learned from each Executive Board and Health Assembly sessions.
22	**Governance** Costing of resolutions	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 the Secretariat	The following progress has been achieved to date: the process has been reviewed again in 2022; more comprehensive guidelines were introduced; approval mechanisms have been standardized; a dedicated Intranet site has been developed and updated on a regular basis; a database on the costing of resolutions has been developed and updated; and the Secretariat is further improving the process by establishing standardization of costs of activities that can be utilized within the costing. Such standardization already exists for human resources, as the Secretariat uses standard costs for staffing estimates.

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		5. Human resources		
23	**Human resources**	**Improve the information available to Member States on the Secretariat structure:** publish current organigram (up to departmental level with emails), updated routinely on the WHO website as changes occur	Member States to be able to contact the appropriate department/person and be kept up to date with higher-order organizational changes	The latest organigram was published on 1 December 2022 (see https://cdn.who.int/media/docs/default-source/documents/about-us/who-hq-organigram.pdf?sfvrsn=6039f0e7_19).
24	**Human resources**	**Improve transparency in the creation and filling of senior positions at WHO, with periodic reporting to Member States:** enhanced mechanisms for communicating vacancies and enriching diversity and talent pool applying for WHO posts	Give Member States more insight into key human resources issues and challenges	This includes strengthening of human resources management systems, WHO country representative recruitment and onboarding, and reporting.
		6. Programme budget		
Programme budget *Planning/efficiency*		*Develop savings proposals and conduct an analysis of efficiency gains at all three levels of the Organization to promote efficiency gains through the rationalization of expenses and the relocation of activities to offices outside WHO headquarters*	*Maintaining and building on efficiency gains, providing further assurance to Member States regarding value for money*	*The Secretariat reports regularly on efficiencies/cost-avoidance mechanisms and initiatives. At the same time, the relocation of activities represents a significant effort requiring longer-term human resources decisions.*
25	**Programme budget** Planning/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	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.
26	**Programme budget** Planning/efficiency	Contribution of WHO to UN efficiencies report	Report of achievements in cost savings and value for money in WHO	The report will be produced on a yearly basis. The first report was delivered in January 2022.
27	**Programme budget** Planning/efficiency	WHO report on efficiencies presented to Member States	Report of achievements in cost savings and value for money in WHO	The first report on operational efficiencies was presented to the Health Assembly 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 submitted to the Health Assembly in May 2023.
Programme budget *Planning/efficiency*		*Further improve priority-based budget planning process with Member States, including improved transparency, information-sharing on programme budget prioritization and discussion of financing of priorities*	*Provide a clear linkage between prioritization and budget planning and improve the participation of Member States in the process*	*One of the key elements of the draft Proposed programme budget 2024–2025 planning process is to bring prioritization to the fore and make it data-driven and based on a bottom-up country prioritization.*

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28	**Programme budget** Planning/efficiency	Sessions of the regional committees (or subcommittees) to discuss results of the prioritization in each regional office and to provide guidance	To provide Member States with a clearer understanding on the linkage between prioritization and programme budget development, and the respective budget allocations	Activity to be finalized by the end of the first year of each biennium, in time for the January Executive Board discussions of the draft Proposed programme budget 2024–2025. Regional committee sessions have been held to discuss prioritization.
29	**Programme budget** Planning/efficiency	Hold onboarding sessions for Member States on the WHO programme budget process, including programme budget implementation, monitoring and assessment	Preparing Member States for a richer discussion on programme budget that enhances understanding and decision-making	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 Proposed programme budget 2024–2025. The Secretariat would appreciate guidance from Member States on topics for onboarding sessions.
Programme budget Reporting		*Independently evaluate the results report and consider recommendations on ways to improve the results report, including its executive summary*	*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 are referred to elsewhere in the table e.g. executive summary.*
30	**Programme budget** Reporting	Results report for the biennium 2020–2021 to be independently evaluated/audited, with clear recommendations for improvement	–	The IOS conducted a performance audit of the results-based reporting system (including output scorecards). In addition, it recently completed an independent evaluation of the results-based management approach in WHO and MOPAN past assessments are independent and provide sufficient content for Member States' consideration and subsequent provision of guidance to the Secretariat.
Programme budget Reporting		*Provide further transparency and detailed information for programme budget reporting*	*Providing better information so that Member States can see the progress achieved in programme budget implementation*	*Several major developments occurred in the last year: the WHO programme budget web portal moved from a quarterly to a monthly basis and the results report became fully operational, with a high level of detail on achievements and analysis. The Secretariat has established periodic informal briefings for Member States on the status of the implementation of the current programme budget. The Secretariat is also considering establishing a "transparency portal", to which summary information on programme budget implementation can be added. Further consultation with Member States will assist understanding of what more can be done in this area.*
31	**Programme budget** Reporting	Establish regular formal and informal briefings with Member States (proposed to be on a quarterly basis) on programme budget implementation monitoring and performance assessment, including at the country level	Improve communication with Member States on programme budget implementation	Briefings have already been held, but their timelines have not been standardized. A more standardized timeline and process will be developed for Member States consideration.

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32	**Programme budget** Reporting	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, in order to avoid the widening of gaps	Improve Member States' understanding of current financial situation of the Organization	More information is requested from Member States in order 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.
33	**Programme budget** Reporting	Increasing frequency of WHO programme budget portal updates to monthly to give Member States a more up-to-date situation of WHO programme budget financing and implementation	Improve Member States' understanding of current financial situation of the Organization	The WHO programme budget portal has been moved to monthly reporting. The publication of data is presented about 20 days after the end of each month. For the first time, WHO's ATI ranking was in the "Good" tier. This is considered a very good achievement, since it is the first time that WHO has been ranked. Several of the recommendations from the report will be facilitated once the new BMS is rolled out in 2024.
			7. Resource mobilization	
34	**Resource mobilization**	**Regularly update the WHO investment case**: develop the investment case 2022	Establishment of a defined periodicity for investment cases, focusing on the impact and return on investment of the work of WHO	–
	Resource mobilization	*Improve donor contact coordination and enhance donor contribution information*	*To ensure coherent resource mobilization across the Organization; make relevant information easily available and increase contributors' visibility*	–
35	**Resource mobilization**	Coordinate and capture donor contribution information across the Organization, with the Contributor Engagement Management (CEM) as the key system to develop contributor agreements	Continue to enhance the role of the CEM system throughout WHO (not applicable to PAHO)	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 more than 80 contributor profiles.
36	**Resource mobilization**	Provide oversight and coordination on resource mobilization initiatives across the Organization	Minimize the uncoordinated soliciting of funding for programmes and projects by different technical officers	The Coordinated Resource Mobilization (CRM) unit leads on WHO relations with donors, while 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.

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37	**Resource mobilization**	Respond to contributors' requests and enquiries in a timely and suitable manner	Establish CRM contributor focal points at the headquarters and regional levels to respond to contributor requests and facilitate coordination across the Organization	The CRM unit leads on WHO relations with donors and CRM portfolio managers coordinate and maintain oversight of the engagement with donors. Prompt responses are made where applicable and regularly reviewed at donor meetings, including through the organization of deep dives, ad hoc exchanges and strategic dialogues.
38	**Resource mobilization**	**Explore the feasibility of a replenishment mechanism for financing of the programme budget base component (as mandated by the Seventy-fifth World Health Assembly):** propose decision for feasibility of replenishment mechanism	If considered feasible, further broaden the financing base of the WHO funding model	A document on the feasibility of a replenishment mechanism will be presented to the Executive Board at its 152nd session via the thirty-seventh meeting of the PBAC (see document EB152/35).