

## **Matters emanating from the Agile Member States Task Group on Strengthening WHO's Budgetary, Programmatic and Financing Governance**

### **Strengthening WHO's budgetary, programmatic and financing governance: follow-up to the implementation of decision EB152(15) (2023)**

**Report by the Director-General**

#### **BACKGROUND**

1. In January 2023, the Executive Board at its 152nd session considered the Report of the Agile Member States Task Group on strengthening WHO's budgetary, programmatic and financing governance,<sup>1</sup> with recommendations for long-term improvements. The Board adopted decision EB152(15), which included specific requests to the Director-General relating to: (a) providing information, including costing advice to Member States on draft resolutions and decisions; (b) preparing a separate organigram for Member States access; (c) supporting the efforts of the Task Group co-facilitators and the Chair of the Executive Board on proposals to strengthen the role of the Board and its Programme, Budget and Administration Committee; (d) conducting an analysis of the value chain in the production of reports for governing body meetings; (e) developing a project plan for the implementation of digital solutions for the governing bodies; (f) carrying out a review of the 2012 analysis on cost recovery for voluntary contributions contained in the Annex to document EBPBAC18/3; (g) conducting an analysis on voluntary contribution earmarking flexibility and limitations; and (h) providing guidance to inform the preparation of proposed draft decisions on improving the timeliness of delivery of governing body documents and information to Member States. This report provides an update on the implementation of that decision, to be considered in conjunction with document EB154/34, which provides an update on the Secretariat's work to implement the governing body mandates emanating from the Agile Member States Task Group process.

#### **Improving the process for drafting resolutions and decisions**

2. Member States regularly propose resolutions and decisions to the governing bodies for adoption, often following an effort to ensure consensus by means of informal consultations organized by the Secretariat, including "real-time" information and advice on, as appropriate: governance, technical public health issues, legal matters, and budget and finance considerations. The increase in such draft resolutions and decisions in recent years has engendered a growing wish among Member States to have more information about the cost implications involved – a matter that has received the attention of the Agile Member States Task Group in its discussions.

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<sup>1</sup> Document EB152/33.

3. Following the submission of a resolution or decision, the Secretariat prepares a costing estimate of the financial and administrative implications, for presentation to the relevant governing body. Until 2022, these estimates were published closer to the date of the relevant governing body meeting and were not included in Member States consultations. Since December 2022, the Secretariat has provided, on request, information on preliminary costing levels and explanations based on the expertise of relevant technical team(s) and budget experts in advance of, or during, the initial consultations. Information provided in advance or during the informal consultations helps to speed up the drafting process for resolutions, while initial costing estimates enable Member States to better understand the commitments for the Organization that approving a resolution or decision would entail. By extension, the consultation process also accelerates the discussion and approvals process in the actual meetings themselves. The number of consultations benefiting from costing information has increased since its introduction in late 2022, and the Secretariat will continue to provide such information to support governing body processes in the future.

4. In addition, the Department of Governing Bodies regularly provides advice on governing body practices and procedures, including on sunseting clauses, namely end dates for reporting on resolutions and decisions.<sup>1</sup> The Seventy-second World Health Assembly stipulated in decision WHA72(22) (2019), that “resolutions and decisions should provide for clear reporting requirements, including reporting cycles of up to six years, with biennial reports, unless otherwise advised by the Director-General”. This decision provided guidance on the duration of reporting cycles, while also recognizing the need for exceptions to the six-year cycle format, including for:

- (a) reporting related to ongoing efforts for the eradication or elimination of diseases, such as poliomyelitis;
- (b) standing items on the agendas because of their strategic relevance to the governing bodies, such as the implementation of the International Health Regulations (2005), smallpox eradication: destruction of variola virus stocks, the Infrastructure Fund, collaboration within the United Nations system and with other intergovernmental organizations; and
- (c) the alignment of reporting with the duration of an existing strategy or action plan.<sup>2</sup>

5. Hence, in the context of informal consultations, the Department of Governing Bodies recommends “sunseting” reporting on resolutions and decisions after the end of a six-year reporting cycle, barring the exceptions outlined above.

6. Although clearer guidance on reporting requirements has led to more predictable and transparent agenda management, the agendas themselves have not become easier to manage. The governing bodies have extended reporting periods for many items. Given the large number of resolutions and decisions adopted by each session of the Health Assembly, many of which give rise to new reporting requirements, the reporting volume is steadily growing and the length of agendas is increasing. Proposals for improving the management of governing body agendas are outlined in document EB154/33 Add.1.

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<sup>1</sup> The mandate for the governing body initiative on sunseting clauses, contained in decision EB144(3) (2019), deals exclusively with reporting requirements, with no impact on the continuation of the Secretariat’s work pursuant to a given resolution. In response, through decision WHA74(17) (2021), the governing bodies effectively “sunset” reporting on 47 mandates and established end dates for 10 resolutions, which had previously had unspecified reporting requirements.

<sup>2</sup> See document EB148/33, paragraph 5.

## **Preparation of a separate organigram for Member States**

7. The Secretariat recognizes the importance of engaging with Member States and aims to make itself available and accessible to delegations. To that end, an organigram has been posted on the WHO website with contact information for the relevant executive managers and department directors.<sup>1</sup> The Secretariat also intends to provide additional information to Member States through a secure, password-protected site.

## **Proposals to strengthen the Executive Board and its Programme, Budget and Administration Committee**

8. WHO has undergone a series of reforms in its history. Since 2012, these have included measures to strengthen the oversight role of the Programme, Budget and Administration Committee<sup>2</sup> and review the Organization's methods of work, such as those relating to agenda management and the sessions of the governing bodies.<sup>3</sup> Other reforms have included:

- establishing guidelines for written statements submitted to the Executive Board and the Health Assembly (decision EB149(3) (2021) and decision WHA75(12) (2022), respectively);
- setting end dates for reporting on resolutions and decisions with previously unspecified reporting requirements (decisions EB146(21) (2021) and WHA74(17) (2021));
- establishing a process for extending or adjusting global strategies or action plans scheduled to expire within one year (decision WHA73(15) (2020));
- clarifying the process for informal consultations on proposed global strategies and action plans at the regional level (decision WHA73(15) (2020));
- developing a forward-looking planning schedule of proposed agenda items for the Board, its standing committees and the Health Assembly (decision WHA69(8) (2016) and EB144(3) (2019));
- clarifying time limits for tabling draft resolutions and decisions (decisions EB144(3) (2019) and WHA72(22) (2019));
- aligning the terminology used in the Rules of Procedure of the World Health Assembly with that used in the Framework of Engagement with Non-State Actors (decisions EB144(3) (2019) and WHA72(22) (2019));
- allowing for the possibility of submitting credentials electronically (decision WHA72(23) (2019));

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<sup>1</sup> Available at [https://cdn.who.int/media/docs/default-source/documents/about-us/who-hq-organigramme.pdf?sfvrsn=6039f0e7\\_34](https://cdn.who.int/media/docs/default-source/documents/about-us/who-hq-organigramme.pdf?sfvrsn=6039f0e7_34) (accessed 17 November 2023).

<sup>2</sup> See resolution EB131.R2 (2012).

<sup>3</sup> See document EB136/6 – measures include introducing time limits for oral statements, enhancing electronic access to governing body meetings (e.g. webcasting of the Health Assembly plenary and main committee meetings, as well as those of the Executive Board); and making governing body meetings paperless.

- allowing for the possibility of electronic voting for recorded votes (decisions EB143(7) (2018) and WHA72(23) (2019));
- amending the Rules of Procedure to replace or supplement gender-specific language, so as to indicate both feminine and masculine forms in the English language only, and to follow United Nations' practice for the other five official and working languages of WHO's governing bodies (decisions EB144(4) (2019) and WHA72(21) (2019));
- amending the procedure for preparing the agenda of the Health Assembly by the Board and recommending the introduction of a word count limit for the explanatory memorandum referred to in Rule 5 of the Rules of Procedure of the World Health Assembly (decision WHA72(22) (2019));
- clarifying that resolutions and decisions should provide for clear reporting requirements, including reporting cycles of up to six years, with biennial reports, unless otherwise advised by the Director-General (decision WHA72(22) (2019));
- clarifying travel entitlements for the Chair of the Executive Board and other Board members (decision WHA73(13) (2020));
- strengthening the involvement of non-State actors in WHO's governing bodies (decision EB150(12) (2022));
- preparing an informal document prior to sessions of the Executive Board and the Health Assembly outlining how items on the agenda are to be handled;<sup>1</sup>
- adopting a silent written procedure to elect a Vice-Chair or Rapporteur between the sessions of the Executive Board (decision EB153(4) (2023));
- providing more detail in governing body reports by the Director-General on the action requested from the governing bodies, including by outlining specific questions or identifying the points on which guidance is requested.<sup>2</sup> A recent, additional step has involved projecting the guiding questions on screen during deliberations on the relevant agenda item.

9. The Secretariat is introducing various reforms in response to the outcomes of the AMSTG process. These include changing the way in which the Secretariat provides support to Member States so that such support follows the timeline set out in document EB153/4 (Annex 2, Appendix), in line with the request made by the Executive Board in decision EB153(2) (2023). Decision EB153(2) also requested the Director-General, *inter alia*, to prepare a template and develop and maintain a checklist to guide Member States in their preparation of Health Assembly resolutions and decisions. In response, the Secretariat has made the template and checklist available online.<sup>3</sup> More options for introducing reforms are outlined in the report on improving the effectiveness of the WHO governing bodies.<sup>4</sup>

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<sup>1</sup> See document EB143/2018/REC/1, summary records of the first meeting, section 4.

<sup>2</sup> This innovation was discussed in document EB143/2, paragraph 18. Guiding questions have been provided in reports by the Director-General since the 144th session of the Executive Board in January 2019.

<sup>3</sup> Available at [https://apps.who.int/gb/ebwha/pdf\\_files/EB154/232455\\_Template\\_Checklist\\_Res\\_Dec-en.pdf](https://apps.who.int/gb/ebwha/pdf_files/EB154/232455_Template_Checklist_Res_Dec-en.pdf) (accessed 6 November 2023).

<sup>4</sup> Document EB154/33 Add.1.

## **Analysis of the value chain in the production of reports for governing body meetings**

10. Governing body reports include those which are drafted and produced: (a) informed by consultations with Member States and, as appropriate, other stakeholders; (b) solely by the Secretariat; and (c) by external entities.

### **(a) Reports that are informed by consultations**

11. Whether a governing body document should be informed by consultations is determined by the mandate requesting the drafting of the document, which specifies who should be consulted (e.g. Member States, other United Nations entities, non-State actors in official relations with WHO or other stakeholders), as well as the time frame for submitting the report to the governing bodies.

12. The Secretariat begins by preparing an initial draft of the document as soon as a mandate is provided, usually through a Health Assembly resolution or decision.<sup>1</sup> This internal work may involve consulting with external experts for further advice and comments – as appropriate – and be subject to internal clearance, including by the relevant Executive Director or Assistant Director-General.

13. In cases where the Health Assembly mandates the submission of the document to the Executive Board at its subsequent session in January, the consultation process must be held without delay, as the document must be processed in the fourth quarter of the year and posted on the website “not less than six weeks prior to the commencement of a regular session” of the Board.<sup>2</sup>

14. In general, the Secretariat holds an initial consultation with Member States to outline the proposed process for drafting the document followed, as necessary, by consultations with other stakeholders, including other United Nations entities and non-State actors in official relations with WHO. In practice, a variety of approaches may be adopted to such consultations. In addition to physical meetings, consultations may make use of electronic platforms. In such cases, comments are provided in writing. Oral contributions made during virtual meetings are also taken into account.

15. Once consultations have been held with other stakeholders, a consultation process open only to Member States begins, which may also involve written consultations and virtual meetings. For the development of global strategies and the accompanying implementation instruments, such as action plans or roadmaps, consultations are required at the regional and global levels.<sup>3</sup> Regional consultations are often held as part of regional committee meetings, which take place between August and October each year. Following this consultation process, the text is finalized, prepared as an official governing bodies document, and posted on the website in all official languages.

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<sup>1</sup> Mandates for future work normally derive from the Health Assembly, as the supreme governing body in which all 194 WHO Member States may participate.

<sup>2</sup> See Rule 5 of the Rules of Procedure of the Executive Board.

<sup>3</sup> Decision WHA65(9) (2012) stipulates “that regional committees be asked to comment and provide input to all global strategies, policies and legal instruments such as conventions, regulations and codes”. More recently, the Health Assembly clarified in decision WHA73(15) (2020) that “that comments and inputs on global strategies, policies and legal instruments such as conventions, regulations and codes, made in line with decision WHA65(9) (2012) on WHO reform, may be understood to include those provided by Member States in the context of technical meetings, informal consultations and other intergovernmental meetings in the regions”.

16. Challenges associated with the preparation of documentation subject to consultations include:

- the very short time frame for preparing documents, following the closure of the May sessions of the governing bodies and prior to the opening of the sessions of the regional committees, and for finalizing them, following the closure of those sessions in October, in time to meet the six-week deadline<sup>1</sup> for posting documents for the January session of the Executive Board;
- the often rushed consultation process, which causes consultation documents to be delivered late and to limit their focus on key principles rather than the substantive issues that consultations are meant to explore to ensure that experiences at the global and regional levels are taken into account; and
- the fact that document length often exceeds the internally established word limits and may increase further during the consultation process. This requires additional processing time and resources during the busy document production process.

17. To address some of these challenges, a practice has emerged which involves producing an official governing body document containing an executive summary of a longer, more detailed document (e.g. global strategy, action plan) that is posted as a draft on the website of the relevant technical unit, in English only. The longer version of the document (which can exceed 100 pages) may continue to be subject to consultations well into the fourth quarter of the year, and even into the following year. This practice has led to confusion about what the governing bodies have been requested to consider, and contributed to last-minute negotiations on the text appearing in the longer document, which may not have been reviewed in detail, given their length and availability often in only one of the official languages.

**(b) Reports that are not informed by consultations**

18. These reports range from financial and administrative reports of a statutory and regular nature (often with longstanding or unspecified mandates), to reports relating to the technical implementation of mandates. Such reports do not usually contain draft resolutions or decisions.

19. The Secretariat begins preparing an initial draft of the document as soon as the previous reporting cycle has ended. Reports on wide-ranging, complex subjects may have a team of authors while more focused documents may be written by a single staff author. Coordination is often needed between different teams and levels of the Organization. Challenges associated with the preparation of documents not subject to consultations include:

- the unavoidably late submission of reports resulting from the addition of new items to the agenda, based on proposals from Member States, owing to the timeline allowed for the submission of such proposals. Reports may occasionally also be added to the agenda at a very late stage due to external factors, such as a recent public health emergency of international concern (PHEIC);
- time-consuming coordination and communication processes involved in the production of complex and cross-cutting reports, subject to the requirement established and input provided by various people at all three levels of the Organization;

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<sup>1</sup> Rule 5 of the Rules of Procedure of the Executive Board.

- the potential need for statistics and other information from other processes not in step with the governing bodies cycle; and
- the need to verify data and ensure that it is harmonized across different reports, particularly in the financial and administrative areas.

**(c) Reports produced by other bodies**

20. Governing body reports produced by other bodies include those relating to:

- the Independent Expert Oversight and Advisory Committee (IEOAC)
- the Independent Oversight Advisory Committee for the Health Emergencies Programme (IOAC)
- the External Auditor
- the International Civil Service Commission (ICSC)

21. There is a range of challenges associated with the preparation of documentation produced by other bodies.

- Committees may be unable to meet and produce their reports in time to meet the related production deadlines.
- The report of the External Auditor is dependent on the certification of the end-of-year financial statements, which are made available each year by 31 March. Following their finalization, the External Auditor may begin to audit them no earlier than April.
- The Independent Expert Oversight Advisory Committee may only meet to finalize its reports once the External Auditor has completed the audit of the financial statements.
- The International Civil Service Commission, which is required to submit an annual report to the United Nations General Assembly for transmission to the governing bodies of the organizations of the United Nations system, through their executive heads, publishes its annual report in December, after the deadline for posting documentation for the Executive Board.
- Proposed amendments to the Staff Rules stem from decisions expected to be taken by the United Nations General Assembly, and may be submitted late. Documents produced by other bodies systematically exceed the recommended word limits, often due to the nature of the reports themselves.

22. In order to address these challenges, the Secretariat has made a series of recommendations.

- When the Health Assembly mandates the development of global strategies, they should ideally be submitted for its consideration, through the Executive Board, two years later. This would allow the Secretariat more time to prepare the initial full draft of the relevant strategy. The consultation process, including at the regional level, would benefit from earlier access to more complete documents.

- Documents should adhere to the recommended word limits to avoid processing delays. To that end, the governing bodies would be requested to consider for adoption or endorsement only official governing bodies documents, made available in all official languages. Any additional information or annexes made available on the website of the relevant technical unit would be presented for the information of Member States.
- The above mentioned bodies should be encouraged to schedule their meetings as early as possible and to restrict the word count of their reports, as far as possible.

### **Other matters impacting the value chain in the production of documents**

23. The same document processing schedule applies to all reports submitted to the governing bodies. As soon as the draft provisional agenda for the Executive Board is finalized, the Department of Governing Bodies alerts other departments that have reports to prepare, indicating the deadlines for delivery to meet posting obligations (no less than 6 weeks prior to the opening of the next session) and providing access to guidance materials.

24. Documents are submitted to a central document management focal point, registered in the document management system and enter the following production schedule: editing; internal technical clearance; advance translation; high-level clearance; final approval; final translation; proofreading and formatting; publication on the governing bodies website.

25. Certain challenges are associated with the processing of documentation.

- Submitting units may have competing priorities or lack capacity to meet deadlines.
- Additional processing capacity is necessarily decided in advance for governing bodies meetings. As it is difficult to predict when documents will arrive, it is not always possible to immediately allocate additional processing capacity to deal with late documents.
- Documents that deviate from a standardized format, contain non-standard elements or are particularly long or complex take longer to process and produce.
- Last-minute changes to documents and delays in the clearance process also slow down the finalization and publishing processes.
- Documents are currently published in static, locked PDF format and are not machine-readable, which makes them difficult to find and to search.

26. To address these challenges, the Secretariat has invested (with initial financial support from the Global IT Fund) in innovation and technology to improve efficiency in the processing of governing bodies documents. Investments include:

- implementation in 2020 of United Nations computer-assisted and machine translation and terminology (gText) tools to enable translators to retrieve and use previously translated text, and to make use of neural machine translation; and deployment in 2023 of the United Nations document management system (gDoc); and
- a two-year project, launched in 2022, to implement the United Nations structured document standard Akoma Ntoso for the United Nations (AKN4UN). Key outputs will include a more efficient workflow for processing standardized documents; a WHO multilingual portal to access and search the resolutions and decisions of all WHO governing bodies; and a mandate-tracking tool to support agenda management for governing bodies meetings.



27. Some of these tools are already having a positive impact, in terms of efficiency gains and savings; others will take time to yield full gains. Complex documents will still require some manual processing in the foreseeable future. Nevertheless, during the biennium 2024–2025, there will be significant changes in the processing of governing bodies documentation. Future workplans will need to ensure that maintenance and operating costs continue to be covered for such technologies.

### **Project plan for the implementation of digital solutions for governing body services**

28. The project plan addresses four main components of the Department of Governing Bodies' digital transformation process, namely: the creation of a searchable online database of WHO resolutions and decisions; the development of a contact management tool; the preparation of official correspondence; and the creation of a Member State community portal. The project plan and associated costs are outlined in document EB154/33 Add.2.

### **Review of the 2012 analysis on cost recovery for voluntary contributions contained in the annex to document EBPBAC18/3**

29. The Secretariat currently publishes data on the number of cost-recovery waivers granted during the year (with the dollar value of waivers combined) as part of its reporting on the United Nations Funding Compact.<sup>1</sup> The update to the Financial Regulations and Financial Rules (approved by the Health Assembly in May 2023 and confirmed by the Executive Board in January 2023, respectively)<sup>2</sup> strengthens cost recovery by requiring voluntary contributions to include sufficient funding to cover the full cost of implementation. The Secretariat has reviewed the 2012 analysis on cost recovery; its findings are presented in document EB154/33 Add.3.

### **Analysis on voluntary contribution earmarking flexibility and limitations**

30. Between May and August 2023, the Secretariat conducted:

- a review of reports from previous analyses performed by the United Nations Joint Inspection Unit, WHO's corporate evaluation office and WHO's internal and external auditors, and a limited review of Multilateral Organization Performance Assessment Network (MOPAN) assessments of other multilateral organizations relating to resource mobilization for voluntary contributions and the impact of flexible funding on United Nations/multilateral organizations; and
- an analysis of voluntary contribution flexibility, limitations and successful practices, including incentives, which included key discussions in other United Nations or global health agencies.

31. The analysis revealed that the level of flexible funding varies significantly between different entities, with the proportion of unearmarked voluntary contributions ranging from 10% to 100% – a reflection, also, of the different business models of the bodies concerned. It was found that entities with substantially higher amounts of flexible and unearmarked voluntary contributions tend to use a “replenishment” model for resource mobilization, for which unearmarked funding is a key parameter (eg. The Global Fund to Fight AIDS, Tuberculosis and Malaria; and Gavi, the Vaccine Alliance). In such situations, proposed flexible funding is accompanied by an advance agreement with contributors on the way in which the funds will be allocated.

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<sup>1</sup> See documents A75/39 (page 13) and A76/36 (page 16).

<sup>2</sup> See documents A76/20, A76/45, EB152/30 and resolutions WHA76.9 (2023) and EB152.R4 (2023).

32. In addition, incentives used by the entities concerned include (not in order of priority):

- demonstrating value for money and tangible positive returns on investment;
- clearly documenting the achievement of an organization's objectives through demonstrable impact, increased operations in countries, demonstrated efficiencies and a decrease in headquarters costs;
- increasing accountability and oversight, and strong internal control systems;
- enhancing results-based management systems, including to improve the way that results are measured and reported;
- having a transparent allocation mechanism, agreed in advance with contributors; and
- ensuring overall donor visibility.

33. The Secretariat has observed the best practices of other entities, adapting lessons learnt to WHO's context in planning for the Investment Round. The Secretariat is implementing the recommendations of the Agile Member States Task Group in various areas in support of greater flexibility in voluntary contributions, including in the Secretariat implementation plan on reform.

### **Guidance on the preparation of draft decisions and resolutions to improve timely delivery of governing body documents and information to Member States**

34. The former co-facilitators of the Agile Member States Task Group led informal consultations to prepare draft decisions and resolutions on the timely delivery of documents; the Executive Board at its 153rd session noted the need to continue such consultations in decision EB153(3) on future work to reform the Executive Board and the Programme, Budget and Administration Committee. The Secretariat has participated in and provided advice during such consultations, and will continue to do so. The deadline for posting governing body documentation on the website was established by Rule 15 of the Rules of Procedure of the World Health Assembly and Rule 5 of the Rules of Procedure of the Executive Board. In addition, the Rules of Procedure mandate that the documents must be posted in all six official languages.<sup>1</sup>

35. While the WHO Constitution, the Rules of Procedure of the World Health Assembly, those of the Executive Board, and the Financial Regulations do not specify the form and structure of reports, they mandate that certain items need to appear on the agendas of governing body meetings. Article 18 of the Constitution of the World Health Organization outlines the functions of the Health Assembly, with implications for its agenda: the Health Assembly elects the Members entitled to designate persons to serve on the Board; the Health Assembly appoints the Director-General; and the Health Assembly supervises the financial policies of the Organization and reviews and approves the budget. In addition, pursuant to Article 19, the Health Assembly has the authority to adopt conventions or agreements on any matter within the Organization's competence and, in line with the provisions of Article 21, to adopt regulations. Article 28 of the Constitution also outlines the functions of the Executive Board, including: to submit advice or proposals to the Health Assembly on its own initiative; to prepare the agenda for the meetings of the Health Assembly; and to submit to the Health Assembly, for its consideration and approval, a general programme of work covering a specific period.

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<sup>1</sup> Rules 19 and 87 of the Rules of Procedure of the World Health Assembly and Rule 5 of the Rules of Procedure of the Executive Board.

36. The Rules of Procedure of the World Health Assembly set out in Rule 5 the items that should be included in the agenda. Such items include: the annual report of the Director-General on the work of the Organization; all items that the Health Assembly has, during a previous session, ordered to be included; and any items pertaining to the budget for the next financial period or to reports on the accounts for the preceding year or period. The Rules of Procedure also specify, in Rule 97, that the Health Assembly shall: adopt the budget, authorizing expenditures for the following financial period; examine the report of the External Auditor on the accounts for the preceding financial year; and consider the report of the Director-General on the payment of Members' and Associate Members' contributions. Rule 9 of the Rules of Procedure of the Executive Board outlines items to be included on the agenda of the regular sessions of the Board.

37. The Financial Regulations also require: the Executive Board to submit the budget to the Health Assembly; the Health Assembly to approve the amounts to be financed by assessed and voluntary contributions; the Director-General to submit annual reports on financing to the Health Assembly; the Health Assembly to decide on the scale of assessments; an External Auditor to be appointed by the Health Assembly; the Report of the External Auditor to be submitted with the audited financial statements to the Health Assembly each year; and the governing bodies to receive a report on administrative and financial implications before taking a decision involving expenditure.

38. The form and the structure of reports have developed over the years based on practice. In general, governing body reports contain: one or two paragraphs of background information, to provide context; several substantive paragraphs on the issues involved; and an analysis and commentary on the challenges foreseen and actions proposed, as well as guiding questions to focus the discussion. The word limit for standard reports to the governing bodies is 2200 words.

## **ACTION BY THE EXECUTIVE BOARD**

39. The Executive Board is invited to note the report and provide guidance on the following questions:

- Are there other aspects related to implementation on which Member States may require further details?
- What additional solutions could be proposed to address the challenges identified?

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