World Health Organization

Executive Board
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23 January 2025

Secretariat implementation plan on reform

Report by the Director-General

Background

1. The Secretariat's implementation plan on reform was endorsed by the Board in decision EB152(16) (2023). Previous reports on the implementation plan have been considered by the thirty-seventh and thirty-eighth meetings of the Programme, Budget and Administration Committee of the Executive Board,[1] by the Executive Board at its 152nd and 154th sessions[2] and by the Seventy-sixth World Health Assembly in May 2023 and the Seventy-seventh World Health Assembly in May 2024,[3] through the thirty-ninth and fortieth meetings of the Programme, Budget and Administration Committee.[4]

2. The reform actions contained in the implementation plan fall within the remit of the Secretariat and aim to further enhance its performance and strengthen its budgetary, programmatic, finance and governance processes, and its accountability. These actions, and their deliverables, complement and mutually reinforce the recommendations contained in the report of the Agile Member States Task Group on Strengthening WHO's Budgetary, Programmatic and Financing Governance,[5] which fall under the joint responsibility of Member States and the Secretariat.

3. As noted in the Annex to document EB152/33, and in decision EB152(15) (2023), the Secretariat was requested to take forward six of the 11 Task Group recommendations and 18 of its 27 sub-actions. Progress on these Secretariat actions was considered by the Executive Board at its 154th session.[6] Further updates relating to these recommendations are provided in documents EB156/29, EB156/30 and EB156/31.

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[1] Documents EB152/4 and EB153/2.

[2] Document EB152/34; see also document EB152/2023/REC/2, summary records of the fourteenth meeting; document EB154/32; and document EB154/2024/REC/2, the summary records of the fourth meeting.

[3] Documents A76/31 and A77/28.

[4] Documents EB154/4 and A77/40.

[5] Document EB152/33.

[6] Documents EB154/33, EB154/33 Add.1, EB154/33 Add.2, EB154/33 Add.3 Rev.1, EB154/34, EB154/34 Add.1 and EB154/34 Add.2.

Synergies across reform streams

4. When implementing reform actions, the Secretariat has focused on maximizing synergies and alignment across the implementation plan and other existing workstreams in order to strengthen its accountability and administrative systems. These workstreams include the work of the Task Group, initiatives contained in the transformation agenda initiated by the Director-General, the Action for Results Group[7] (ARG) country impact action plan, work on preventing and responding to sexual misconduct, and ongoing major systems developments, such as the Business Management System project. The implementation plan also builds on, and complements, WHO governing bodies resolutions and decisions and recommendations submitted to the Secretariat, as well as the lessons learned from, and gap analyses contained in, numerous evaluations, audits and external assessments.[8] These efforts are key to the Secretariat's ability to coordinate implementation, leverage Organization-wide systemic efforts and learning, based on convergence and complementarity.

5. The Secretariat has prioritized and continues to prioritize implementation, ensuring coherence and the tracking of actions contained in all of the reform streams, based on available resources: the implementation plan (97 actions), the Task Group (11 recommendations, 27 sub-actions), the transformation agenda (43 initiatives) and the internal ARG country impact action plan (95 actions). The holistic impact of these is further described below.

6. Whereas progress has been significant and steady, key lessons have been that implementing the breadth of actions and recommendations require differing levels of effort and time to complete, and that the sum of individual actions reinforce different parts of systems that lead to anticipated impacts. The implementation of given actions also varies to the extent to which they depend on other related business operations systems to ensure effectiveness, and in some cases, on Member States' decisions.

Progress update on the Secretariat implementation plan

7. Member States have access to a dedicated dashboard on the Member States Portal on the WHO website for monitoring the implementation plan, which facilitates the routine and transparent communication of progress.[9] Similarly, progress relating to recommendations by the Task Group and the governing bodies to the Secretariat can be monitored via additional dashboards available on the portal.

8. Since the first report on the implementation plan issued in January 2023, steady progress has been made (see Table). Over the past 22 months (January 2023–October 2024), the number of implemented actions increased from 38 to 85 – reflecting an increase in the implementation rate from 39% to 88%. Pursuant to the request contained in document A77/40, the Secretariat added an additional action to the implementation plan in June 2024.[10] Since the most recent progress

[7] See document EB154/2, paragraphs 56 to 58.

[8] See document EB152/34, paragraphs 9 to 13.

[9] See Tracking Secretariat Implementation Plan (SIP) actions: WHO Dashboard for Tracking Secretariat Implementation Plan (SIP) on Reform Actions (accessed 14 January 2025).

[10] As noted in paragraph 8(c) of document A77/40, the Programme, Budget and Administration Committee recommended to the Heath Assembly that an additional action be added to the implementation plan, "for the Evaluation Office to develop an action plan to address the improvements required in WHO's policy framework,

report submitted to the Health Assembly in May 2024, the Secretariat has implemented an additional four actions.

Table. Progress on the implementation plan, January 2023 to November 2024

Date of data and report	Total number of actions	Number implemented	Number in progress	Percentage closed	Percentage open
January 2023 (document EB152/34)	98	38	60	39	61
March 2023 (document A76/31)	96[11]	42	54	44	56
November 2023 (document EB154/34)	96	67	29	70	30
April 2024 (document A77/28)	96	81	15	84	16
November 2024 (document EB156/32)	97[12]	85	12	88	12
Expected to be closed end-December 2024	*97*	*88*	*9*	*91*	*9*

9. Of the 12 actions that are currently in progress, two relate to accountability (delegation of authority, evaluation); one relates to promoting culture change for preventing and responding to sexual exploitation, abuse and harassment (PRSEAH); two relate to country impact strengthening; three relate to governance (including multilingualism, costing of resolutions); one relates to finance (financing high-priority outputs); and three relate to results monitoring or reporting (including results scoring methodology) as part of the programme budget category. The breakdown and status of these actions can be consulted in a document available on the Member States Portal and on the Secretariat implementation plan dashboard.[13]

10. At the time of writing this report, 85 actions had been closed; in addition, it is expected that by the end of December 2024, three more actions will have been implemented (i.e. a total of 88 actions, reflecting 91% implementation).

Impact

11. Taken together, the impact of the Secretariat's completed reform actions – notably the implementation plan, the Task Group recommendations that the Secretariat was requested to support, and the transformation agenda and other ongoing reforms/system development efforts – has led to a step-change by enhancing the Organization's accountability, transparency, effectiveness, internal control system and safeguards for WHO staff and beneficiaries, scaling up its country-level impact and strengthening its ability to respond to Member States' priorities and deliver on and measure results.

systems and processes in line with the conclusions of the comparative study of the evaluation function across the United Nations system".

[11] Between January and March 2023, one recommendation (the original action A17) was deleted pursuant to a Member State request included in document EB152/4, while a second action on human resources, which was a duplicate, was merged to appear once (the original action A37 was merged with action B24).

[12] See paragraph 8 of this report.

[13] See Tracking Secretariat Implementation Plan (SIP) actions: WHO Dashboard for Tracking Secretariat Implementation Plan (SIP) on Reform Actions (accessed 14 January 2025).

12. Central to achieving results from the implementation plan[14] are significantly strengthened budgetary, programmatic, finance and governance processes, their underpinning organizational systems and the Organization's transparency, which all respond to Member States' and the Director-General's leadership priorities.

13. These systems improvements enable WHO to respond to rapidly changing and complex environments, contexts, global trends and crises and emergencies, to prevent outbreaks/epidemics and to support countries' ability to strengthen their health systems to deliver equitable access for their populations.

14. **Programme budget,[15] Fourteenth General Programme of Work (GPW 14), results orientation and reporting.** Implementing the full set of 16 actions on the development of the programme budget, eight of 11 actions on articulating and reporting results, and five of six actions on financing related to the programme budget (aligning the programme budget with financing, and five actions related to resource allocation), led to a significant increase in transparency and understanding by Member States of the programme budget and its priorities. The breadth of reforms and new methods for consulting Member States is unequalled in recent years, with a focus on improving prioritization, resource allocation, efficiencies, and results formulation, monitoring and reporting.

15. New and improved systems have enhanced the consultative processes for the development and presentation of the programme budget; enabled Member States' understanding of and engagement with the programme budget through use of several new digital platforms that accompany the programme budget; strengthened priority-setting across the Organization; and enhanced alignment with the general programme of work and its theory of change and results framework. The information provided includes detailed data on the prioritization of outputs, by country; the costing of outputs and of the programme budget as a whole; explanations of how assessed contributions are allocated (along with key performance indicators to measure the impact of the increase in assessed contributions) and of how results-based management is implemented within WHO; and principles to guide the allocation of increased assessed contributions and the submission of reports on operational efficiencies to the governing bodies.

16. **Financing.** Complementary to the programme budget, the Secretariat has implemented all four actions to better understand and improve cost recovery and financial management, as well as to assess the available resources and financing options to address budgetary priorities. The Secretariat developed a set of amendments to the Financial Regulations and Financial Rules[16] – the first in a decade – which were adopted by the Seventy-sixth World Health Assembly, thereby further advancing the Organization's financial management. Pursuant to the actions included in the implementation plan and the Executive Board's request in decision EB152(15), the Secretariat conducted an update of the key findings of the 2012 report on cost recovery[17]

[14] The implementation plan contains seven broad thematic categories of reforms: accountability functions and systems; country-level impact; financing; governance; human resources; programme budget; and resource mobilization.

[15] This category includes including budget development, enhanced transparency of information and consultative processes, prioritization, resource allocation, efficiencies, and results formulation, monitoring and reporting.

[16] WHA resolution WHA76.9 (2023).

[17] Document EBPBAC 18/3.

reported to the 154th session of the Executive Board,[18] with regard to which the Board, in its decision EB154(4) (2024), urged Member States and donors to minimize demands for reduced rates of indirect cost recovery, while also ensuring that appropriate levels of direct costs are funded to enable the achievement of quality results. The Board also encouraged all donors to continue their efforts to boost timely voluntary funding for WHO that is fully flexible or at least thematic in nature, with appropriate cost recovery.

17. **Accountability functions and systems.** The implementation of 15 of 16 actions has strengthened accountability functions and systems, notably for internal and external audits, evaluation, investigation/oversight and risk management. A new statement of internal control on financial reporting was introduced in the financial statements as at 31 December 2023. This statement, and supporting processes, help to strengthen internal controls for the preparation of the financial statements and to manage and mitigate risks in the preparation of the annual financial statements. The Office of Internal Oversight Services and its independent investigative capacity has been scaled up. An approved new risk management strategy and risk appetite framework, along with risk awareness campaigns, have further enhanced the Organization's management capacity, mitigation strategies and management. The Evaluation Office completed the independent evaluation of the Thirteenth General Programme of Work for the period 2019–2023, which directly contributed to the development of the draft GPW 14. As noted in paragraph 8 above, a new action was added to the implementation plan related to evaluation in June 2024.

18. **PRSEAH.** The Secretariat has implemented 12 of the 13 actions directly related to PRSEAH, which is a subset of the accountability category. Progress has been made on the remaining open action to promote culture change, which will inherently take longer and relates to the overall behaviourally informed culture change strategy currently being developed. All of the implementation plan's related actions align with WHO's three-year strategy on preventing and responding to sexual misconduct, 2023–2025,[19] its annual monitoring and evaluation framework,[20] the WHO management response plan that ended in December 2022,[21] and other governing bodies recommendations on this issue.[22] The sum of these efforts has contributed to advancing systems, accountability, culture change, policies, investigative capacity, training, dedicated human resources, and victim- and survivor-centred support. Risk assessment tools and compliance measures for PRSEAH risk have also been implemented across the Organization, notably across all WHO country offices.

19. **Transparency.** Underpinning accountability and the programme budget are strengthened Organizational transparency, information-sharing and tracking of progress in implementing actions and recommendations. As mentioned in previous progress reports to the governing bodies, the dedicated Member States Portal[23] on the WHO website includes 10 distinct dashboards/platforms

[18] Document EB154/33 Add.3.

[19] Preventing and responding to sexual misconduct: WHO's three-year strategy 2023–2025. Geneva: World Health Organization; 2023 (accessed 14 January 2025).

[20] Preventing and responding to sexual misconduct: WHO's three-year strategy 2023–2025. Monitoring and evaluation framework: Year-1 implementation plan. Geneva: World Health Organization; 2023 (accessed 14 January 2025).

[21] WHO Implementation Plan. Geneva: World Health Organization; 2023 (accessed 14 January 2025).

[22] See documents A77/4 and EB154/30.

[23] See Member States Portal (accessed 14 January 2025).

covering the key areas of work featured in the implementation plan and Task Group recommendations. These include the general programme of work, the programme budget (its development and implementation), results reporting, financing, resource mobilization, human resources, procurement, compliance and risk management, evaluation, country office key performance indicators and tracking dashboards for the implementation plan and broader recommendations. The programme budget portal and dashboards enabled closure of actions related to International Aid Transparency Initiative criteria. The portal also promotes transparency by disseminating updated organigrams for WHO headquarters.[24]

20. **Country-level impact.** A major priority for the Director-General and for Member States has been to improve impact at the country level by reinforcing and aligning the operating model across the three levels of the Organization, strengthening country offices (including the selection and placement of the heads of country offices) and improving the Country Cooperation Strategy approach. To date, three of five actions have been implemented. Significant achievements include the first standardized delegation of authority for heads of country offices issued jointly by the Director-General and the respective Regional Director; the publication of key performance indicators to ensure accountability accompanying such delegations;[25] and the implementation of actions related to the ARG country impact action plan in 2024–2025, which is yielding results to strengthen the effectiveness of country offices.

21. **Governance.** A shared priority of Member States articulated in the Task Group recommendations and the implementation plan concerns the reforms of governing bodies' roles and processes, supporting intergovernmental meetings, producing documentation and costing resolutions and decisions. Eight of 11 implemented actions further support the work of the governing bodies. These include innovations such as many "deep dive" sessions on thematic topics at meetings of the Programme, Budget and Administration Committee, as well as the further elaboration of approval methods and responsibilities for the costing of resolutions. The Secretariat has provided recommendations and support for governance reform and greater efficiency and effectiveness of the governing bodies for Member States' consideration, recognizing that meaningful progress will require decisive action by Member States.

22. **Human resources.** The Secretariat has implemented all five actions related to human resources, including its management, improved recruitment processes, enhancing diversity and gender parity, staff performance management, the roll-out of the mobility policy and the dissemination of organigram updates.

23. **Resource mobilization.** Implementing all eight actions provided the foundation for organizing the first investment round in 2024. These efforts have also led to the development and use of a new resource mobilization approach, investment cases and approaches for attracting new donors, as well as the promotion of flexible, predictable and resilient funding.

24. **Business processes and reforms.** Embedded within and underpinning the implementation plan are the new Business Management System and the scale-up of supply chains, communications, research, data and innovation systems and partnerships, including WHO's involvement in the United Nations reform process and action to achieve the Sustainable Development Goals.

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[24] World Health Organization headquarters (as of 1 October 2024). Geneva: World Health Organization; 2024 (accessed 14 January 2025).

[25] Country Office Performance Management and Accountability: Country Office KPIs. Geneva: World Health Organization; 2023 (accessed 14 January 2025).

Remaining challenges and way forward

25. As the Secretariat continues to implement its actions, there is a critical need for ensuring the sustainability of its delivery and that the latter is timely and efficient. The Secretariat also consistently reviews the key risks to success associated with managing increased and sometimes competing requests without additional resources (human and financial) and those linked to managing unanticipated events. The main drivers associated with these risks include: (a) no specific allocation of funds to carry out the implementation plan; and (b) an unprecedented increase in governing bodies negotiations, intergovernmental body meetings and Member States consultations and information briefings.

26. To address these issues, the Secretariat has developed various mitigation strategies, including by prioritizing and ensuring that all internal reform efforts are aligned, coherent and efficient and reinforce one another; it will identify additional Secretariat resource needs, as appropriate.

27. All of the Secretariat's efforts aim to ensure that WHO is fit for purpose in order to meet existing and future challenges. Recognizing that the reform process is a journey, the Secretariat is demonstrating its commitment to ongoing improvements and its efforts to enhance Organizational learning by documenting and using lessons learned from performance and system improvements.

Action by the Executive Board

28. The Executive Board is invited to note the report; it is further invited to provide guidance in respect of the questions set out below.

- With regard to the implementation of the Secretariat implementation plan on reform, what strategies should be employed to mitigate the risks associated with limited human and financial resources?

- What additional solutions could be proposed to address the challenges identified?
