

WHO programmatic and financial report for 2018–2019, including audited financial statements for 2019

Financing and implementation of the Programme budget 2020–2021

Report of the Programme, Budget and Administration Committee of the Executive Board to the Seventy-third World Health Assembly

1. The Secretariat presented an overview of and updates to the following reports: the WHO Results Report for the Programme budget 2018–2019,¹ the audited financial statements for the year ended 31 December 2019,² and the report by the Director-General on financing and implementation of the Programme budget 2020–2021.³
2. The Committee welcomed the unqualified external audit opinion on the financial statement for 2019 and emphasized the importance of accountability for increased efficiencies.
3. The Committee acknowledged the important role of WHO in emergencies and expressed appreciation for the good level of funding of the Programme budget 2020–2021.
4. The Committee recognized that the pandemic of coronavirus disease (COVID-19) was having a significant effect upon financing and programme implementation, and requested that more details of the impact of COVID-19 upon implementation be provided in future reports. In addition, it stressed the importance for the Organization to ensure continued focus on other public health functions, especially in respect of strengthening health systems. It further encouraged the Secretariat to continue implementation of the Thirteenth General Programme of Work, 2019–2023.
5. The Committee expressed concern about the uneven funding level across programmatic areas and outcomes, especially in relation to strategic priorities 2 and 3, and requested further discussion on how to increase flexible and sustainable funding, paying particular attention to allocations for countries, at the thirty-third meeting of the Committee in January 2021. The Committee recommended that

¹ Document A73/24.

² Document A73/25.

³ Document A73/17.

information on financing and implementation be disaggregated by major office, segment, pillar and outcome.

6. The Committee expressed concern that the issue of insufficient flexible and sustainable funding was a recurrent theme at its meetings. The gap between the expectations of Member States and the funding they were prepared to contribute was highlighted. It was felt that there should be ongoing urgent discussion about these issues and about what could be realistically expected of the Secretariat in the circumstances. The Secretariat confirmed that it maintained an ongoing dialogue with donors and thanked those Member States showing leadership in flexible funding. It further noted that although there had been some progress, a quantum leap was needed. The Secretariat was committed to transparency and to working with donors on issues such as improved attribution and reporting to donors of flexible voluntary contributions of the results obtained in order to encourage flexibility.

RECOMMENDATION TO THE HEALTH ASSEMBLY

7. The Committee, on behalf of the Executive Board, recommended that the Health Assembly note the reports contained in documents A73/17, A73/24 and A73/25, and adopt the following draft decision:

The Seventy-third World Health Assembly, having considered the WHO Results Report for the Programme budget 2018–2019 and the audited financial statements for the year ended 31 December 2019;¹ and having noted the report of the Programme, Budget and Administration Committee of the Executive Board to the Seventy-third World Health Assembly,² decided to accept the WHO Results Report for the Programme budget 2018–2019 and the audited financial statements for the year ended 31 December 2019.

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¹ Documents A73/24 and A73/25.

² Document A73/37.