

## **WHO results framework: an update**

### **WHO programme and financial reports for 2020–2021, including audited financial statements for 2020**

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

1. The Secretariat introduced reports on the WHO results framework<sup>1</sup> and on strengthening of health information systems,<sup>2</sup> as well as the audited financial statements for 2020<sup>3</sup> and the WHO Results Report, the mid-term review of the Programme budget 2020–2021.<sup>4</sup>
2. The Committee welcomed the progress made towards the triple billion targets and commended the Secretariat's efforts to launch the triple billion dashboard. It noted with concern, however, that progress towards the triple billion target on universal health coverage appeared to be lagging behind progress in respect of the other two targets (health emergencies and healthier populations), and called for action to be taken to close that gap.
3. Recognizing how the pandemic of coronavirus disease (COVID-19) had clearly demonstrated the importance and urgency of ensuring access to timely and accurate data and health information, the Committee urged the Secretariat to continue its valuable efforts to support data collection and disaggregation at the country level, use data to deliver on the "triple billion" targets and make health data available in a single repository. It further highlighted the impact of the pandemic on WHO's financing, with the Organization seeing the highest levels of revenue and expenditure in its history during 2020. At the same time, the Committee noted with concern that funding levels across the triple billion targets remained unequal.
4. The Committee welcomed the unqualified audit opinion issued by the External Auditor and the funding surplus that had been recorded in 2020 – evidence of the continued trust, and growing confidence in the Organization. The Committee noted, however, that WHO remained reliant upon on a small number of large donors and pointed to the decline in flexible funding as a proportion of the overall funding levels. Those matters should be tackled as part of sustainable financing efforts.

---

<sup>1</sup> Document A74/7.

<sup>2</sup> Document A74/8.

<sup>3</sup> Document A74/29.

<sup>4</sup> Document A74/28.

5. In respect of the WHO results framework, the Committee expressed its full support for the output scorecard reporting methodology, including expected further work to refine both the integration of gender, equity and human rights into the dimensions as well as refining the dimension of global public health goods, while reinforcing the importance of investing in training and guidance to enable teams to understand and use the rights element, given concerns that reported scores were lowest in that area. The methodology represented a major step forward in accountability and provided an positive example of transparency.

## **RECOMMENDATIONS TO THE HEALTH ASSEMBLY AND PROPOSAL**

6. With regard to the WHO results framework, the Committee, on behalf of the Executive Board, recommended that the Health Assembly should note the report contained in document A74/7; it further proposed, as guidance for the Secretariat's implementation of existing mandates, that the Secretariat should draw on lessons learned from the first output scorecard exercise to enhance the tool and simplify the reporting process.

7. The Committee, on behalf of the Executive Board, further recommended that the Health Assembly should note the reports contained in documents A74/8, A74/28 and A74/29 and adopt the following draft decision:

The Seventy-fourth World Health Assembly, having considered the WHO Results Report for the Programme budget 2020–2021: mid-term review,<sup>1</sup> and the audited financial statements for the year ended 31 December 2020;<sup>2</sup> and having noted the report of the Programme, Budget and Administration Committee of the Executive Board to the Seventy-fourth World Health Assembly,<sup>3</sup> decided to accept the WHO Results Report for the Programme budget 2020–2021: mid-term review, and the audited financial statements for the year ended 31 December 2020.

= = =

---

<sup>1</sup> Document A74/28.

<sup>2</sup> Document A74/29.

<sup>3</sup> Document A74/47.