

## **Matters emanating from the Working Group on Sustainable Financing**

### **Secretariat implementation plan on reform**

#### **Report by the Director-General**

#### **BACKGROUND**

1. An earlier version of this report was considered by the Executive Board at its 152nd session in January 2023.<sup>1</sup> The Board also adopted decision EB152(16).
2. 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),<sup>2</sup> which provided in paragraph 39(e)(i):
  - for 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
  - 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]”.
3. In decision EB151(1) (2022), the Executive Board established the Agile Member States Task Group on Strengthening WHO's Budgetary, Programmatic and Financing Governance and decided that it would report to the Seventy-sixth World Health Assembly, through the Programme, Budget and Administration Committee 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<sup>3</sup> was considered by the Programme, Budget and Administration Committee and the Executive Board at their

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<sup>1</sup> Document EB152/34; see also the summary records of the Executive Board at its 152nd session, fourteenth meeting.

<sup>2</sup> See document A75/9, Appendix 2.

<sup>3</sup> Document EB152/33.

respective meetings held in January 2023.<sup>1</sup> Through decision EB152(15) (2023), the Executive Board (a) requested the Director-General to give effect to those Task Group recommendations where actions are proposed ahead of their consideration by the Seventy-sixth World Health Assembly; (b) requested the Task Group co-facilitators, in collaboration with the Chair of the Executive Board and in consultation with Member States, to develop two draft decisions and two proposals for consideration by the Executive Board at its 153th session; and (c) recommended that the Seventy-sixth World Health Assembly adopt a decision through which the Health Assembly would, inter alia, adopt the Task Group's recommendations.

4. 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 and submitted it in document EB152/34 for consideration by the thirty-seventh meeting of the Programme, Budget and Administration Committee and the Executive Board at its 152nd session. The Board then endorsed the implementation plan in decision EB152(16) (2023).

5. In its discussions, the Board also concurred with the guidance from its Programme, Budget and Administration Committee, namely, that the Secretariat should:

- (a) ensure close monitoring and measurement of the implementation plan and its impact, providing updates and progress reports to the Health Assembly through the Executive Board and the Programme, Budget and Administration Committee;
- (b) provide timelines for relevant actions in the plan that go beyond 2025;
- (c) delete Action 17 in Annex 1 of the plan;
- (d) reinstate a column in the plan showing the responsible business owners for each action; and
- (e) ensure linkages between the implementation of the plan and the three-year strategy on prevention of and response to sexual exploitation, abuse and harassment (PRSEAH).

6. As presented in document EB152/34 and included in this report, the implementation plan sets out the ongoing and planned actions and the actions that have already been implemented in Annexes 1 and 2, respectively. The annexes contained in this report have been updated to reflect progress as at 23 March 2023. These reform actions are within the remit of the Secretariat to further enhance its performance and strengthen its budgetary, programmatic, finance, governance processes and accountability. The Secretariat acknowledges the emphasis placed by Member States on the value of concrete reforms that are delivered in a timely and consistent way.

7. The implementation plan identifies deliverables for both the current biennium and the biennium 2024–2025 and it includes progress to date, preliminary timelines and necessary indicative costing, where possible, for the implementation of ongoing/additional reforms.

8. The plan builds on many previous systems-strengthening and reform initiatives, WHO governing body resolutions and decisions, and gap analyses, as documented in numerous evaluations, audits and external assessments (for further details, see document EB152/34, paragraphs 9 to 13). The Secretariat

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<sup>1</sup> See document EB152/4 for the Committee's recommendations and proposals.

is committed to organizational learning, including use of lessons learned on performance improvement and ways to achieve greater levels of responsiveness, relevance, effectiveness and accountability.

9. 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”.

### **The secretariat implementation plan on reform and its complementarity with the recommendations of the Agile Member States Task Group**

10. As a whole, the actions contained in the implementation plan are complementary to the 11 recommendations of the Task Group,<sup>1</sup> given the Task Group’s focus on reforms with joint responsibilities of Member States and the Secretariat. The actions contained in the implementation plan are grouped in seven thematic categories arranged in alphabetical order, as follows:

- (1) accountability function and systems
- (2) country-level impact
- (3) financing
- (4) governance
- (5) human resources
- (6) programme budget
- (7) resource mobilization

11. The implementation plan contains a total of 96 actions across the seven above-mentioned thematic categories. Since the issuance of document EB152/34, further progress has been achieved. Between January 2023 and March 2023, the number of actions that are in progress or will begin in 2023 decreased from 59 to 54 (see Annex 1), while commensurately, the number of actions that have been implemented increased from 38 to 42 (see Annex 2). In addition, one action (human resources) that was listed in both Annex 1 and Annex 2 has now been merged and appears only in Annex 2.

12. As noted above, the full set of actions in the implementation plan represent only a part of all the progress achieved within the Secretariat over the past two decades with regard to leadership, accountability, managerial and governance systems. Rather, the implementation plan places emphasis on the actions emanating from the Secretariat listening to and collaborating with Member States at meetings of the WGSF and the Task Group, as well as other recent governing body deliberations and requests. They include those 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 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;

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<sup>1</sup> See document EB152/33.

the visibility of the Secretariat's organigram and the strengthening of its timely and diverse staff recruitment; and enhanced resource mobilization strategies and donor engagement.

13. 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.<sup>1</sup> 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.

### **Updates to the secretariat implementation plan**

14. Pursuant to the changes requested by the Programme, Budget and Administration Committee at its thirty-seventh meeting (see paragraph 5(b) to (d) above), changes have been made to Annex 1 to this report.

15. The Secretariat has published its new three-year strategy on preventing and responding to sexual misconduct, 2023 to 2025,<sup>2</sup> which builds on the lessons learned in implementing WHO's management response plan, which ended in December 2022 with 92% of its 150 actions implemented.<sup>3</sup> As was previously the case, the Secretariat will ensure alignment, coherence and consistency between the implementation plan and the three-year PRSEAH strategy and its new monitoring and evaluation framework (Year-1),<sup>4</sup> as well as with other governing body recommendations on PRSEAH made to the Secretariat as tracked in the consolidated recommendation tracking platform and dashboard.

16. Regarding the request to add timelines for relevant actions in the implementation plan that go beyond 2025, the Secretariat will continuously adjust timelines for respective actions, and will identify those that will not be achieved by end 2025 in due course.

17. The Secretariat will engage Member States to prioritize the actions contained in the implementation plan. This important step will help to ensure clarity and realistic planning for implementation, as well as in identifying and mitigating the related risks associated with the impact of competing and additional requests to the Secretariat, identifying available human and financial capacity and constraints, and managing unanticipated events.

18. As the Director-General reported to the Executive Board at its 152nd session,<sup>5</sup> he has launched a new effort to significantly enhance country-level impact and strengthen country offices by aligning the three levels of the Organization. A group of WHO Country Representatives (Action for Results Group) developed a plan of action detailing concrete steps for implementation, with clear time frames, roles and responsibilities and monitoring indicators. The latter actions seek to accelerate, and complement or

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<sup>1</sup> 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 11 April 2023).

<sup>2</sup> Preventing and responding to sexual misconduct: WHO's three-year strategy 2023–2025. Geneva: World Health Organization; 2023 (<https://www.who.int/publications/i/item/9789240069039>, accessed on 11 April 2023).

<sup>3</sup> WHO Implementation Plan. Geneva: World Health Organization; 2023 (<https://www.who.int/publications/m/item/WHO-Implementation-Plan>, accessed on 11 April 2023).

<sup>4</sup> 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 (<https://apps.who.int/iris/bitstream/handle/10665/366298/WHO-DGO-PRS-2023.3-eng.pdf>, accessed on 11 April 2023).

<sup>5</sup> See document EB152/2, paragraph 59.

overlap, actions contained in the implementation plan and transformation initiatives. In addition, the Director-General's transformation initiative continues to provide a foundation for the strengthening and reform of WHO, with its emphasis on cultural shifts 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. For all reform initiatives, the Secretariat will ensure their internal coordination as they relate to relevant actions in the implementation plan.

19. With regard to the monitoring of the implementation plan, the Secretariat is committed to providing visible information on progress and to demonstrating the agility of and momentum behind its plan. Within the Secretariat, it is using the consolidated recommendation tracking platform to update and monitor progress for all implementation plan actions and for related governing body requests to the Secretariat to support the Task Group recommendations. A new dashboard that visualizes monitoring information from the platform is available to Member States on the Member State Portal of WHO's website.<sup>1</sup>

20. Moreover, within the Member States Portal, the Secretariat has developed and launched several new dashboards and digital platforms to present transparent information and progress with regard to the Thirteenth General Programme of Work, 2019–2025 (including the triple billion dashboard), the programme budget (development and implementation), results reporting, resource mobilization, financing, human resources and procurement. One of the new Secretariat digital platforms that accompanies the Proposed programme budget 2024–2025 includes many of the additional information points requested by Member States during the Agile Member States Task Group process, including the detailed prioritization of outputs, by country; the costing of outputs; explainers on how the assessed contribution is allocated (and key performance indicators to measure the impact of the assessed contribution increase); how results-based management is implemented in WHO; and explaining the process of how the programme budget is costed. These efforts significantly advance WHO's transparency and accountability and build on the earlier programme budget portal. The dashboards, several of which are interlinked, provide further details of the Organization's work, financing and implementation progress across the Thirteenth General Programme of Work, 2019–2025.

21. Moving forward, in order to ensure the momentum of reform is maintained, the Secretariat will use different approaches to track progress and report on the implementation plan, including through:

- (a) the consolidated platform (and its dashboard) and the dashboards relevant to respective functions (e.g. the programme budget, human resources and the Thirteenth General Programme of Work, 2019–2025), available on the Member State Portal of the WHO website;
- (b) relevant Secretariat reports to the Programme, Budget and Administration Committee, 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

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<sup>1</sup> Available at <https://www.who.int/about/governance/member-states-portal>, accessed on 11 April 2023.

- (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.

22. At its 152nd session, the Executive Board concurred with the recommendation of the Programme, Budget and Administration Committee that the Committee be mandated to be regularly engaged in supporting the monitoring of the recommendations of the Agile Member States Task Group and the actions contained in the Secretariat implementation plan on reform after the Seventy-sixth World Health Assembly. The Secretariat envisages that the Programme, Budget and Administration Committee will actively monitor progress and any issues related to the delivery of the implementation plan and report thereon to the Executive Board and the Health Assembly.

#### **ACTION BY THE HEALTH ASSEMBLY**

23. The Health Assembly is invited to note the report and to provide guidance regarding the following question:

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

## ANNEX 1

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

#### **ONGOING/PLANNED ACTIONS, 2022–2025**

*Updated on 15 March 2023*

#### **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.<sup>1</sup>

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<sup>1</sup> 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	Responsible department	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)	Status update as of 15 March 2023
							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 Programme, Budget and Administration Committee (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	Headquarters (HQ)/Business Operations	Budgeted	To be completed	X	To be completed	–	In progress	The Office of Internal Oversight Services (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 session of the PBAC. Member States can request to see individual audit reports through a secure, confidential portal.	A Member State information session for the Internal Auditor's and External Auditor's work will be arranged as soon as the External Auditors have issued their annual report for the Seventy-sixth World Health Assembly. The 40th meeting of the Independent Expert Oversight Advisory Committee (IEOAC) (March 2023) reviewed updates on audit, as well as the risk management strategy and on closure of past IEOAC recommendations, and will report to the thirty-eighth meeting of the PBAC.
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 the Thirteenth General Programme of Work, 2019–2025 (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	Allow Member States to enhance their scrutiny role, including through independent evaluation, organizational learning and assessing impact (where appropriate)	HQ/Evaluation Unit	Budgeted	200 000 (for both)	X	X	–	In progress	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:	No further update. The evaluation is being designed and is on track for completion in the fourth quarter of 2023.

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		achievement of the triple billion targets									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).	
3	<b>Accountability functions</b> Delegations of authority	<b>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,</b> including evaluation/reviews	Enhance clarity and accountability of lines of responsibility	HQ/Director-General's Office	Budgeted	–	–	X	–	In progress	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.	The plan of action of the Action for Results Group for country strengthening addresses the enhanced delegation of authority with accountability.
	<i>Accountability functions PRSEAH</i>	<i>Strengthen WHO's PRSEAH function</i>	<i>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</i>	<i>HQ/Preventing and Responding to Sexual Exploitation</i>	<i>Budgeted</i>	<i>15 000 000 per year</i>	–	–	–	<i>In progress</i>	<i>Short- and medium-term actions on PRSEAH have been defined and are monitored as part of the management response plan.. The ICSEA, the IEOAC and the Independent Oversight and Advisory Committee</i>	

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							2023	2024	2025 and beyond			
			<i>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</i>								<i>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 the management response plan is on track: 97% of actions have been initiated and 92% are anticipated to be completed. Quarterly updates to Member States and progress notes on management response plan are regularly updated on the WHO website.</i>	
4	<b>Accountability functions</b> PRSEAH	Promote culture change across the Organization	Fundamentally change culture and power dynamics in WHO to ensure that preventing sexual exploitation and abuse (SEA)/sexual misconduct is everyone's business, and to create a safe and healthy work environment, with zero tolerance for SEA	<i>HQ/Preventing and Responding to Sexual Exploitation</i>	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	Actions under Management response plan 3.1 completed. In-depth analysis of WHO's organizational culture to be finalized by May 2023 and will lead to recommendations on required changes and ways to achieve a more respectful workplace and zero tolerance for sexual misconduct. Culture change itself is a long-term process that will go beyond 2025. The three-year-strategy contains concrete actions on culture change that are based on the preliminary findings of the culture study.

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							2023	2024	2025 and beyond			
											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	<b>Accountability functions</b> PRSEAH	Create a victim/survivor support programme across the Organization and in countries	Create a "best-in-class" victim/survivor support function	<i>HQ/Preventing and Responding to Sexual Exploitation</i>	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	--

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							2023	2024	2025 and beyond			
											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.	
6	<b>Accountability functions</b> PRSEAH	Create a multidisciplinary team for 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	<i>HQ/Preventing and Responding to Sexual Exploitation</i>	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.	The three-year PRSEAH strategy includes long-term integration of PRSEAH across programmes and operations. Build-up of staff capacity and surge/stand-by solutions.
7	<b>Accountability functions</b> 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	<i>HQ/Human Resources and Talent Management</i>	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,	PRSEAH P5/P4 roster/talent pool created and candidates informed. The South-East Asia Region, European Region and Eastern Mediterranean Region have conducted interviews for the P5 position. Calls of interest sent to candidates in all locations for the P4 positions. In recruitments, attention was given to female candidates. Given the specific technical skill set needed for this position, many candidates on the roster are external.

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							2023	2024	2025 and beyond			
											substantial capacity development is required, in coordination with other stakeholders, to professionalize and standardize interventions.	
8	<b>Accountability functions</b> 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	<i>HQ/Preventing and Responding to Sexual Exploitation</i>	Budgeted	–	–	–	X	In progress	Management response plan 3.5.3: progress is being made towards 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 (CCSs), etc.	Policy on Preventing and Addressing Sexual Misconduct provides a clear reference point and basis for all PRSEAH work. Accountability Framework spells out accountabilities of different members of the workforce. Implementation actions, such as risk assessment/mitigation, partner assessment or Emergency Response Framework guidance, provide a common set of standards. Discussions with Member States have been initiated and are to be further integrated in CCSs, etc.
<b>Accountability functions</b> <i>Risk management</i>		<i>Develop a risk appetite framework and a statement on internal control, to be submitted to Member States on a regular basis</i>	<i>Improving WHO's enterprise risk management (ERM) system, 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</i>		–						<i>Over the past five years, WHO has continuously enhanced its enterprise risk management 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).</i>	

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							2023	2024	2025 and beyond			
9	<b>Accountability functions</b> 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	<i>HQ/Compliance and Risk Management and Ethics</i>	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.	The 40th meeting of the IEOAC (15-17 March 2023) has reviewed and advise on the risk management strategy, inclusive of the risk appetite statement. The GPG will then subsequently finalize and endorse the strategy. The risk appetite statement and outline of the risk management strategy will be included in the report of Compliance and Risk Management and Ethics to the PBAC in May 2023.
10	<b>Accountability functions</b> Risk management	Development of risk management strategy and systems reinforcement across the three levels of WHO	Improving WHO's enterprise risk management system, 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	<i>HQ/Compliance and Risk Management and Ethics</i>	Not yet budgeted	—	X			In progress	Over the past five years, WHO has continuously enhanced its enterprise risk management 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).	The 40th meeting of the IEOAC (15-17 March 2023) has reviewed and advise on the risk management strategy. The GPG will then subsequently finalize and endorse the strategy.

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							2023	2024	2025 and beyond			
11	<b>Accountability functions</b> 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	<i>HQ/Compliance and Risk Management and Ethics</i>	Not yet budgeted	–	–	X	–	In progress	The enhancement of the statement of internal controls will reflect and be aligned with the business management system and associated improvements in business/operational systems.	The enhancement of the statement of internal controls will reflect and be aligned with the business management system and associated improvements in business/operational systems.
<i>Accountability functions</i> <i>Risk management</i>		<i>Enhance fraud and risk management awareness and reporting mechanisms</i>	<i>Reduce fraud, improve risk management and provide enhanced assurance to Member States in these areas</i>	<i>HQ/Compliance and Risk Management and Ethics</i>	–						<i>This is being implemented; see document A75/35, Appendix I, recommendations R023 and R024.</i>	
12	<b>Accountability functions</b> Risk management	Risk awareness campaigns across WHO	Enhance the awareness of risks and systems to address them, including responsibilities for staff, across the Organization	<i>HQ/Compliance and Risk Management and Ethics</i>	Not yet budgeted	To be completed	X	–	–	In progress	Supporting materials and tools are in development.	Initiatives on anti-fraud and anti-corruption awareness-raising have started after the publication of WHO's Policy on Prevention, Detection and Response to Fraud and Corruption across the Organization in July 2022. In November/ December 2022, a communication campaign was launched (linked to International Anti-corruption Day); a red flags manual on fraud and corruption risks was circulated, and the first cohort of training anti-fraud and anti-corruption ambassadors was delivered. A second cohort training exercise was conducted in March 2023. The network of ambassadors includes

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												representation from: all major offices; programmes at the three levels; and partnerships. In concert with the development and deployment of the new PRSEAH risk management tool, an awareness campaign across the Organization was implemented. Additional risk awareness campaigns will be developed and rolled out, in association with the new risk management strategy.
13	<b>Accountability functions</b> 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	<i>HQ/Compliance and Risk Management and Ethics</i>	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.	Further planning for enhancing compliance and assurance systems and capacities is linked to the new strategy, along with required resources. Additional linkages for risk management and compliance are being integrated into the new enterprise resource planning)/business management system.
<b>2. Country-level impact</b>												
<i>Country-level impact</i>		<i>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</i>	<i>Have a clearer definition of the roles and functions of WHO at the different levels of the Organization</i>				—				<i>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</i>	

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											<i>leadership, 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.</i>	
14	Country-level impact	Updating the <i>Country Cooperation Strategy Guide 2020</i> 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	HQ/Country Strategy and Support	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 <i>Country Cooperation Strategy Guide</i> 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 business management system in order to systematically inform the WHO operational strategic planning process.	The <i>Country Cooperation Strategy Guide</i> is being revised. It will identify the strategic priorities and strategic deliverables, based on a differentiated approach and tailored to the country context and needs in support of the GPW 13 triple billion targets; serve as the basis for all WHO's strategic cooperation work in Member States and operational planning to achieve country level impact; be more strategically focused on results, with targets and milestones based on outcome indicators; align with national strategic and development plans and the United Nations Sustainable Development Cooperation Framework (UNSDCF); provide an opportunity to

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												identify and engage a wider partnership environment, beyond the health sector, to achieve the Sustainable Development Goals; recognize the relevance of working with the UN system and the need to provide leadership and coordination on mandates relevant to health, in line with the UNSDCF; and contain an overview of the required and available resources, as well as probable shortfalls, so that the Organization can mobilize future resources more fully. The new generation of CCSs will be linked with the business management system in order to systematically inform the WHO operational strategic planning process. There is an internal institutional mechanism established to this end.
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	HQ/Country Strategy and Support	Partially budgeted	–	–	–	X	In progress	Active planning is ongoing for the integration of CCSs with the business management system (itself in development) in order to systematically inform the WHO operational strategic planning process. The CCS links to the business management system should be completed by the further quarter of 2023. The monitoring and reporting of country	Significant progress achieved on systematic reporting to Member States on the results of WHO work in countries. The country impact stories (the work of WHO in every country, territory and area) are part of WHO's <i>Programme budget 2020–2021 Results Report</i> ( <a href="https://www.who.int/about/accountability/results/who-results-report-2020-2021">https://www.who.int/about/accountability/results/who-results-report-2020-2021</a> ). A similar report (MTR 2022) is being prepared to report to Member States about the progress made in achieving results and impact

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											<p>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 <i>Results Report</i> feature country case studies that demonstrate how WHO is making a contribution to achieving 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.</p>	<p>in countries. This new report, to be presented to the Seventy-sixth World Health Assembly in 2023, will continue featuring WHO work at country level. The Secretariat is publishing more than 50 country-impact cases covering the biennium. A communication strategy is being elaborated to inform various stakeholders about delivery for impact in countries.</p>
	<i>Country-level impact</i>	<i>Strengthen the visibility of key operational challenges at the country level, including through discussions by the governing bodies</i>	<i>Ensure that Member States have a comprehensive overview of operating context, at all levels</i>								–	

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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	HQ/Country Strategy and Support	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.	The 2023 WHO country presence report has been drafted and is in the final stage getting ready for publication prior to the Seventy-sixth World Health Assembly in 2023. The report is based on a survey and responses received from all 152 country offices (100% response rate). It includes both quantitative as well as qualitative data and analysis, with challenges and solutions for country-level operations and means to enhance WHO country-level impact.
17	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	HQ/Country Strategy and Support			X	X		In progress	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	In December 2022, the Department organized a global management meeting in Geneva, which brought together the top management of the three levels of WHO. It provided the opportunity to ponder how to implement the five priorities being presented to

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											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	the Seventy-sixth World Health Assembly in May 2022: promoting health, providing health, protecting health, powering health and performing for health. The meeting proposed several recommendations that are now being translated into action plans through the work of the Actions for Results Group (spearheaded by six WHO Representatives from six regions). The focus is on several elements that would not only strengthen country offices but also promote cohesion across the three levels: minimum core capacity in countries; financial resources to match country needs; WHO Representatives engaging in multisectoral work. Bottom-up prioritization to deliver for impact. Enhanced visibility and better communication across all three levels. Working across sectors; 100-day challenge accompanies the implementation of the action plan.

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											Management, the Director of Administration and Finance and the Global Policy Group (GPG). Further improvements will be needed for these networks to functional optimally. Further work is 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.	
<b>3. Financing</b>												
<i>Financing Resource allocation</i>	<i>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)</i>	<i>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</i>	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	–							<i>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.</i>	

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18	<b>Financing</b> 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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	32 000	X	–	–	In progress	Materials need to be adapted for Member States' use and sessions should be held at their earliest convenience.	Secretariat materials are ready. It is suggested to set dates for information sessions after the Seventy-sixth World Health Assembly.
19	<b>Financing</b> 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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	16 000	X	–	–	In progress	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.	Principles to guide the allocation of assessed contributions across the three levels are proposed in the draft Proposed programme budget 2024–2025, i.e., the assessed contributions will be employed to fund the budget of the high priority outputs to reach 80% of the high output's financing. Further details are provided in the programme budget explainer "Allocation of flexible funds and key performance indicator (KPI) proposal", including a set of proposed indicators.
20	<b>Financing</b> 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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	32 000	–	X	–	Not started	–	The work will start after the Seventy-sixth World Health Assembly, when future financing of the Programme budget 2024–2025 will be better known (both flexible and specified resources).
21	<b>Financing</b> Resource allocation	Highest-prioritized outputs adequately financed after programme budget is approved	Making a more explicit linkage between highest-prioritized outputs and financing	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	50 000	–	X	X	In progress	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	The mechanism and the principles have been presented to Member States; prioritization is finalized, and costing of outputs is being finetuned to be presented to the Seventy-sixth World Health Assembly; alignment between costing and priority-setting is under way (to be finalized by the

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											Organization is not yet fully sustainably financed. The above-mentioned decision on sustainable financing should make this more achievable.	Seventy-sixth World Health Assembly; see also action 19.
22	<b>Financing</b> Alignment with programme budget	<b>Improve the alignment between programmatic priorities and corresponding financing within the approved programme budget:</b> 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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	–	100 000	X	–	–	In progress	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.	Donor agreements are being reviewed for the alignment with the WHO programme budget. Further improvement for 2024–2025 will be reviewed against the priorities set for the biennium 2024–2025. From the planning perspective, the Proposed programme budget 2024–2025 has strengthened the alignment between budget and priorities. After implementation starts, WHO has committed to finance 80% of the budget of the high priority outputs with a mix of flexible funds and voluntary contributions. Further alignment will only be possible with sustainable financing.
23	<b>Financing</b> Financial management	<b>Review and benchmark the WHO Financial Regulations and Financial Rules in order to align them with the best practices used within the UN system:</b> update of Financial Regulations and Financial Rules	–	<i>HQ/Finance</i>	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.	The Executive Board adopted resolution EB152.R4 (2023) on amendments to the Financial Regulations and Financial Rules. A Member State consultation was held on 20 March on the proposed options in relation to the application of Article 7 of the WHO Constitution. The Seventy-sixth World Health Assembly will be invited to adopt the resolution contained in EB152. R4, as

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												well as the outcome of the consultation on the proposed options in relation to Article 7 of the Constitution.
24	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	HQ/Finance	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 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.	Updated WHO Financial Statements to be presented at the Seventy-sixth World Health Assembly in May 2023.

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4. Governance												
25	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	HQ/Governing Bodies	Budgeted	50 000–60 000	X	–	X	In progress	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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	<b>Governance</b> <i>Best practice review</i>	<i>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</i>	<i>To improve the effectiveness of WHO's governing bodies</i>									
26	<b>Governance</b> 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	HQ/Director-General's Office	Not yet budgeted	100 000	–	X	–	Not started	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.	Work is being initiated to draft an outline for the review.
27	<b>Governance</b> 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	HQ/Governing Bodies	Not yet budgeted	To be completed	–	X	–	Not started	To be commissioned after the WHO governing bodies' meetings to be held in January/February 2023.	--

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	<i>Governance PBAC role</i>	<i>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</i>	–				–				<i>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.</i>	
28	<b>Governance</b> PBAC role	Subject to Member States’ decision, add extraordinary or additional PBAC sessions that focus on budgetary oversight	–	<i>HQ/Governing Bodies</i>	–	–	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.	First and second informal meetings of PBAC members held in November 2022 and January 2023; subject to review and consultation with Member States, further similar sessions may be organized.
29	<b>Governance</b> 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	–	<i>HQ/Governing Bodies</i>	–	–	To be completed	–	–	Not started	Contingent on Member State instructions.	Contingent on Member State instructions.  This request can be accommodated in the existing formats of Executive Board retreats or informal meetings of PBAC members. It should be noted that the dashboard on tracking recommendations to the Secretariat and the Secretariat implementation plan also accommodates parts of this request.

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	<b>Governance</b> <i>Costing of resolutions</i>	<i>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</i>	<i>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</i>				—				<i>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.</i>	
30	<b>Governance</b> Costing of resolutions	Responsibilities for the financing and implementation of resolutions determined	Clear, agreed and understood establishment of responsibilities for delivery of resolutions	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	Staff time	X	—	—	In progress	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.	Based on previous work, consultation to be held with Member States to determine the roles and responsibilities for the financing and implementation of resolutions, as the financing of the Organization is a joint responsibility. The current core underlying principle is that all mandates of the Organization fall under the umbrella of the GPW and its respective programme budgets. From that perspective, the financing of a specific resolution depends on the financing of the programme budgets. If a more specific mechanism is sought to secure financing for specific resolutions, it will have to be defined, taking into consideration how to avoid using financing as a limiting parameter to adopt resolutions. Resolutions often have a much longer life than programme budgets; therefore, the establishment of well-defined financing is usually only possible for the shorter term of a resolution.

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31	<b>Governance</b> Costing of resolutions	Process of approval of costing of resolutions established and implemented	Effective control of meaningful costing review and approval by Member States	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Not yet budgeted	Staff time	–	X	–	In progress	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.	This process has joint responsibility by both the Secretariat and the Member States. From the perspective of the Secretariat, the process is being strengthened and there is a stronger and earlier engagement of Member States in the process of costing (see also request to the Secretariat for related AMSTG recommendations on this issue in Executive Board decision EB152(15), paragraph (1)(a)). There needs to be a consultation/dialogue with Member States on how to advance this recommendation.
32	<b>Governance</b> 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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	Staff time	–	X	–	In progress	Information is already available, but updated online presentation needs to be designed and implemented.	Information is already available, but updated online presentation needs to be designed and implemented.
33	<b>Governance</b> 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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Not yet budgeted	Staff time	X	–	–	In progress	To address the issues of and possibilities for establishing explicit results and costings linkages, the explicit integration of adopted resolutions into the programme budget, and reporting on results achieved, with financial implementation.	This was undertaken in the development of both the Programme budget 2022–2023 and its revision (e.g., the budget for digital health strategy was defined in the Programme budget 2022–2023 based on Health Assembly decision WHA73(28) on the global strategy on digital health; the Programme budget 2022–2023 revision was based on the costing of resolution WHA74.7). Qualitative linkages have already been introduced but need to be strengthened, while quantitative linkages of

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												costings remain to be undertaken.
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.	
34	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	HQ/Human Resources and Talent Management	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	Request for proposal under way and five potential bidders provided their proposal, currently under review with technical committee. Request for proposal aimed to enhance current assessment centre, with specific exercises built around people management and dealing with all types of harassment. ( <a href="https://www.ungm.org/Public/Notice/190747">https://www.ungm.org/Public/Notice/190747</a> ) Link to UN Global Marketplace).

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											<p>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.</p> <p>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.</p>	

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35	Human resources	Improve the alignment of human resources activities with the principles of geographical distribution	Improve the geographical distribution of staff	HQ/Human Resources and Talent Management	To be completed	To be completed	X	–	–	In progress	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.	Human resources business intelligence was launched for hiring managers in March 2023 as a new tool that provides an overview of critical human resources metrics in one place to monitor progress against staffing related targets, to identify offices where further investment of management efforts is required. Commitment to geodiversity is reflected in two indicators that are monitored for all major offices: (a) annual increase in the percentage of international staff members moving between major offices; (b) annual reduction in the percentage of unrepresented and underrepresented countries.
6. Programme budget												
36	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	HQ/Director-General's Office	Not yet budgeted	–	X	–	–	Not started	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.	Following Member States approval of the AMSTG recommendations at the Seventy-sixth World Health Assembly, the Secretariat will subsequently develop a costing methodology, including consultations with Member States as needed. The Secretariat will consider, for example, the nature of new programmes and/or initiatives, their relationship to the approved programme budget and defined thresholds.

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	<i>Programme budget Planning/efficiency</i>	<i>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</i>	<i>Provide clear linkage between prioritization and budget planning and improve the participation of Member States in the process</i>				–				<i>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.</i>	
37	<b>Programme budget</b> 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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	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 the Results Reports; 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.	The inclusion of Member States in the development of the new results hierarchy is foreseen for the draft GPW 14 and its programme budgets. This work has not started. For the GPW 13 and its final Programme budget 2024–2025, an effort was made to further clarify output narratives, in particular what the Secretariat will deliver, as well as output leading indicators. Indicators, along with their baselines and targets, are transparently displayed on the draft Proposed programme budget 2024–2025 digital platform ( <a href="https://www.who.int/about/accounability/budget/programme-budget-digital-platform-2024-2025/outputs">https://www.who.int/about/accounability/budget/programme-budget-digital-platform-2024-2025/outputs</a> ). This in turn will improve the level of the Secretariat's accountability to the Member States for results. These principles are being supported by building institutional capacity through new online tools and integrated support from the new enterprise resource planning system being developed. Clinics and training exercises are being conducted to build capacity to report on performance.

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38	<b>Programme budget</b> 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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	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 marked as “beyond 2025”. Cost provided per biennium.	Member States have provided extensive feedback and guidance for the development of the Proposed programme budget 2024–2025 by the PBAC and the Executive Board and at the intersessional consultations held in advance of the Seventy-sixth World Health Assembly. Further input was received during written consultation on the draft Proposed programme budget 2024–2025 digital platform. Member States guidance is being incorporated into the Health Assembly draft of the Proposed programme budget 2024–2025 and the digital platform.
39	<b>Programme budget</b> 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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	50 000	X	–	X	In progress	This is a multi-layered 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	As part of the development of the Programme budget 2024–2025, 163 Member States discussed and identified their priority needs for the support of WHO Secretariat, as expressed in prioritizing programme budget outcomes and outputs, as well as in many cases identifying strategic deliverables for the Secretariat’s support. The final results of the prioritization are included in the Proposed programme budget 2024–2025, which was shared with the

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											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).	Member States prior to the 13 March 2023 consultation. Results of the prioritization are displayed in a form of dashboard on the WHO draft Proposed programme budget 2024–2025 digital platform. Alignment of the priorities and the budget is a work in progress and will be finalized by the Seventy-sixth World Health Assembly.
40	<b>Programme budget</b> 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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	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	The following progress has been achieved: –The costing of the budget has been unpacked to the level of output by major office and organizational level, activity and human resources (to be published in the Health Assembly update of the draft Proposed programme budget 2024–2025 digital platform). –Budget shifts, including increases, have been detailed in the draft programme budget document. –A chapter on the potential financing of Programme

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											<p>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.</p>	<p>budget 2024–2025 has been included in the document, and it is updated regularly as the Secretariat meets with Member States for consultations/official meetings on related matters. The draft Proposed programme budget 2024–2025 digital platform will be enhanced to show regular updates (bi-weekly) on the level of Programme budget 2024–2025 financing.</p> <p>–The draft Proposed programme budget 2024–2025 digital platform is live; it includes several related explainers to facilitate understanding of different processes regarding programme budget development</p> <p>–Several consultations and information sessions have been established so Member States can provide feedback as the programme budget is being developed.</p> <p>–The Secretariat is currently assessing options to improve the availability and user-friendliness of information regarding current and potential financial information.</p> <p>–The programme budget portal already provides a snapshot on current financing and implementation information on a monthly basis.</p>

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	<i>Programme budget Planning/efficiency</i>	<i>Review the presentation of the programme budget with the aim of facilitating Member States' understanding and analysis of the information provided</i>	–								<i>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.</i>	
41	<b>Programme budget</b> 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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>		20 000	X	–	–	In progress	–	The programme budget main document has already been built following this recommendation – it is concise and focuses on the most important elements for Member States decision-making. The first version of the draft Proposed programme budget 2024–2025 digital platform is already in place to

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												complement the document. Information is structured so that it is easier to read. Several explainers were designed to further aid understanding of the budget. Further improvements are being implemented as feedback has been received from the Member States.
42	<b>Programme budget</b> 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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	10 000	X	–	–	In progress	–	The following explainers have been added to the programme budget digital platform: -Allocation of flexible funds and KPI proposal (draft proposal for key performance indicators) -Programme budget costing process -Results-based management in WHO -Setting technical priorities at country-level Other explainers can be added as per Member States’ feedback and request. Further explainers will be added based on Member States’ feedback to the digital platform and Proposed programme budget 2024–2025.
43	<b>Programme budget</b> Planning/efficiency	Develop dashboards for prioritization and budget costing to supplement programme budget presentation	Provide further transparency on prioritization to Member States	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	50 000	X	–	–	In progress	–	The first version of the draft Proposed programme budget 2024–2025 digital platform was made available prior to the thirty-seventh meeting of the PBAC in January 2023. The draft Proposed programme budget 2024–2025 digital platform features two dashboards, each focused on exploring a key dataset underlying the

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												development of the programme budget. The first dashboard presents the results of the output priority-setting across countries, territories and areas. The second dashboard presents the budget costing for 2024–2025 down to output level. Work is ongoing to further improve the dashboards.
44	<b>Programme budget</b> Planning/efficiency	Clearly link the future programme budget with the Results Reports, output scorecard, previous biennium financing and implementation	Better demonstrate the linkage between the achievements and challenges of the Organization, as presented in the Results Reports, and the work that is performed on subsequent budget cycles	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	–	X	–	–	In progress	–	The internal process has been strengthened in this regard. Output delivery teams across three levels of the Organization have reviewed their output narratives and scoping, taking stock from recent experience and recent monitoring. The output delivery teams have also been working together to review output leading indicators and their metadata, and to set baselines and targets. For external users, the digital platform is establishing linkages between the programme, the monitoring, the financing and implementation.
45	<b>Programme budget</b> Planning/efficiency	Convene Member State consultations on programme budget presentation	Fully include Member States in the process of improvement of the programme budget	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	32 000	X	–	–	In progress	–	Regional consultations on the draft Proposed programme budget 2024–2025 have been held in all six regional committees. In addition, further consultations on priority-setting were held after meetings of the regional committees in a number of regions. Five global briefings, deep dives

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												and consultations on the development of the draft Proposed programme budget 2024–2025 were held between September 2022 and January 2023. In preparation for the Seventy-sixth World Health Assembly, at least two more consultations are expected.
<i>Programme budget Reporting</i>		<i>Independently evaluate the Results Report and consider recommendations for ways to improve the Results Report, including its executive summary</i>	<i>An improved Results Report, more impact-oriented, better targeted for external audiences and with clear recommendations for decision-making in future biennium</i>		–						<i>Some of the specific enhancements requested by Member States are referred to elsewhere in the table e.g. the executive summary.</i>	
46	<b>Programme budget Reporting</b>	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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	21 000	–	X	–	Not started	This request will be implemented for the Results Report for the biennium 2022–2023.	Preparation of the Results Report 2022–2023 will commence at the end of 2023, to be presented to the Seventy-seventh World Health Assembly.
47	<b>Programme budget Reporting</b>	Recommendations for an internal audit of the Results Report for the biennium 2020–2021 incorporated in Results Reports	–	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	50 000	X	X	–	In progress	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.	The following progress has been made in implementing recommendations of the internal audit. The quality assurance and editorial delays in producing the Results Report have been analysed, and a plan has been devised with the regional counterparts earlier this year. In streamlining the process, it is anticipated that the time between submission of reports and their release will be shorter. Efforts are also under way to complete the set of baselines and targets for the output indicators (results dimension of

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												the scorecard) in both the mid-term Results Report for 2020–2021 and the Proposed Programme budget 2024–2025. The new system for programme management is under construction and associated standard operating procedures will be completed for the launch; however, the launch has been delayed to September 2023. The new system will enable the tracking of commitments of headquarters and regional office budget centres for Country Support Platform implementation. Work has started to adapt systems to better align with the presentation of all programme budget performance assessment information, to be compliant with the International Aid Transparency Initiative (IATI) standard.
48	<b>Programme budget Reporting</b>	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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	50 000	–	X	–	Not started	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.	The output scorecard will be deployed next time, in preparation of the 2022–2023 Results Report. The work will commence in the last quarter of 2023, when this recommendation will be implemented.

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49	<b>Programme budget Reporting</b>	Establish focus groups with Member States on how to improve Results Reports	Directly engage Member States in the development of an enhanced Results Reports	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Budgeted	6000	–	X	–	Not started	Member States can support the Secretariat in identifying the priorities for enhancing the report, plus any other improvements that may be deemed pertinent.	The Secretariat is in the process of preparing a mid-term Results Report to report on the progress of the Programme budget 2022–2023 as of 31 December 2022. It will reflect the audit recommendations and will also include new Core Voluntary Contributions Account report. The consultations/focus groups will be established after this report is delivered and prior to preparation of the Results Reports for 2022–2023.
50	<b>Programme budget Reporting</b>	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	<i>HQ/Planning Resource Coordination and Performance Monitoring</i>	Not yet budgeted	81 000	–	–	X	Not started	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.	The work on the GPW 14 has not started. This recommendation will be included in the calendar and timeline of the GPW 14 development once established.
<b>Programme budget Reporting</b>		<b>Provide further transparency and detailed information for programme budget reporting</b>	<b>Providing better information so that Member States can see the progress achieved in programme budget implementation</b>		–						<i>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</i>	

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											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.	
51	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	HQ/Planning Resource Coordination and Performance Monitoring	Budgeted	20 000	X	–	–	Not started	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.	WHO will participate in the IATI Members Assembly from 13 to 16 March 2023 in order to learn from the experience of other publishers. The technical work underlying this recommendation will start after the Seventy-sixth World Health Assembly.
52	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	HQ/Planning Resource Coordination and Performance Monitoring	Budgeted	20 000	X	–	–	Not started	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	The technical work will start after the Seventy-sixth World Health Assembly. Work has started to consider how to ensure data consistency through the new enterprise resource planning system that is being developed.

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											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		–						–	
53	Resource mobilization	Develop a new investment case for the draft GPW 14	–	HQ/Coordinated Resource Mobilization	Not yet budgeted	To be confirmed (to be completed)	–	–	–	Not started	Not possible to confirm timing at present as linked to forthcoming Member State decisions about replenishment feasibility.	--
54	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	HQ/Coordinated Resource Mobilization	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.	The Executive Board considered document EB152/35 on a feasibility mechanism, following which the Secretariat organized additional consultations prior to submitting an updated document to the Seventy-sixth World Health Assembly.

## ANNEX 2

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

## IMPLEMENTED ACTIONS (AS AT 15 MARCH 2023)

#	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 15 March 2023)
<b>1. Accountability functions and systems</b>				
1	<b>Accountability functions</b> Audit/evaluation	<b>Evaluate the reforms proposed</b> (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	<b>Accountability functions</b> Audit/evaluation	<b>Organize briefings by the External and Internal Auditors to Member States:</b> 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	<b>Accountability functions</b> 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	<b>Accountability functions</b> Delegation of authority	<b>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:</b> 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.

#	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 15 March 2023)
	<b>Accountability functions PRSEAH</b>	<b>Strengthen WHO's PRSEAH functions</b>	<b>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</b>	Short- and medium-term actions on prevention and response to SEAH 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	<b>Accountability functions PRSEAH</b>	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 the Global Policy Group). 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	<b>Accountability functions PRSEAH</b>	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	<b>Accountability functions PRSEAH</b>	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 SEA and misconduct. Strategy aims to implement MOPAN SEA/sexual harassment 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 150 <sup>th</sup> 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.
8	<b>Accountability functions PRSEAH</b>	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.

#	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 15 March 2023)
9	<b>Accountability functions</b> PRSEAH	External audit of all SEA 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	<b>Accountability functions</b> 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	<b>Accountability functions</b> PRSEAH	Revise the WHO Emergency Response Framework (ERF) to address protection from SEA 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	<b>Accountability functions</b> 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	<b>Accountability functions</b> Risk management	<b>Enhance fraud and risk management awareness and reporting mechanisms</b> 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.
14	<b>Accountability functions</b> Reform of IOS and ethics	<b>Reform of IOS and the ethics function</b> 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	<b>Accountability functions</b> 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.

#	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 15 March 2023)
16	<b>Accountability functions</b> 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).
<b>2. Country-level impact</b>				
<i>Country-level impact</i>		<i>Review and improve coordination and work across the three levels of the Organization</i>	–	<i>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.</i>
17	<b>Country-level impact</b>	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.
<b>3. Financing</b>				
18	<b>Financing</b> Financial management	<b>Establish a reserve fund to bridge the funding gap caused by late receipts of funds, including those for emergencies</b>	–	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. In addition, the Secretariat has modelled the impact of increases in assessed contributions on the working capital reserve. A short note could be presented to Member States in January 2024, that could include means to avoid additional assessments to increase the value of the Working Capital Reserve (in case of delayed contributions to WHO).
19	<b>Financing</b> Reporting	<b>Report regularly on the collection of assessed contributions</b>	–	WHO publishes annually the status of assessed contributions on its website (see <a href="https://www.who.int/publications/m/item/assessed-contributions-overview-for-all-member-states-as-at-31-december-2021">https://www.who.int/publications/m/item/assessed-contributions-overview-for-all-member-states-as-at-31-december-2021</a> ), 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).

#	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 15 March 2023)
20	<b>Financing</b> Resource allocation	<b>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);</b> 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. In particular, it has introduced a new mechanism of implementation plans to deploy funding strategically in support of underfunded priorities and offices through a more streamlined approach; it has synthesized allocations across multiple donors; and it has revised its own composition to ensure that full account is taken of all major offices and all strategic priorities. Such a process is, by default, ongoing.
<b>4. Governance</b>				
	<b>Governance</b> <i>Costing of resolutions</i>	<b>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</b>	<b>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</b>	<i>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.</i>
21	<b>Governance</b> 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 a periodic basis, based on Member States' comments and lessons learned from Executive Board and Health Assembly sessions.
22	<b>Governance</b> 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.
<b>5. Human resources</b>				
23	<b>Human resources</b>	<b>Improve the information available to Member States on the Secretariat structure:</b> 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 <a href="https://cdn.who.int/media/docs/default-source/documents/about-us/who-hq-organigram.pdf?sfvrsn=6039f0e7_19">https://cdn.who.int/media/docs/default-source/documents/about-us/who-hq-organigram.pdf?sfvrsn=6039f0e7_19</a> ).
24	<b>Human resources</b> <i>(NB: EB152/34, Annex 1 action 37 duplicated this action)</i>	<b>Improve transparency in the creation and filling of positions at WHO, with periodic reporting to Member States:</b> enhanced mechanisms for communicating vacancies and enriching diversity and talent pool applying for WHO posts	Increase access to the breadth of the global talent pool and give Member States more insight into key human resources issues and challenges;	The Secretariat has been strengthening human resources management systems, WHO country representative recruitment and onboarding, and reporting. The Secretariat has made progress on achieving gender parity (especially for senior positions), and has updated policies and set new targets, recognizing that implementation continues. The diversity agenda is integrated into the WHO recruitment process. Specific actions include the following.

#	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 15 March 2023)
				Each vacancy notice includes a WHO diversity statement, encouraging women and candidates from underrepresented groups to apply. The list of un/underrepresented Member States is published on the newly created external webpage for job applicants. A workflow was put in place for applicants with disabilities to flag specific requirements during recruitment. WHO secured a recruiter license with LinkedIn and a contract with the ImpactPool to enrich outreach activities. Temporary recruitment measures were introduced as of March 2023 as follows: (a) for job openings that fail to yield a minimum 30% women applicants, hiring managers will be requested to reopen the job opening to facilitate additional outreach; and (b) job openings will be reopened when a shortlist does not include at least two women in order to ensure further outreach to attract women from underrepresented groups, including job applicants from the global South. Quarterly reporting on diversity indicators will be issued in 2023 for each major office to assess progress against established targets.
25	<b>Human resources</b> (moved from EB152/34, Annex 1 action 35)	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	The Secretariat launched its new Member State portal, which includes several dashboards and digital platforms. They provide accessible information, routinely updated (similar to that provided in the human resources annual report to the Health Assembly), which will show positions filled, vacancies and other demographic characteristics.
<b>6. Programme budget</b>				
	<b>Programme budget</b> Planning/efficiency	<i>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</i>	<i>Maintaining and building on efficiency gains, providing further assurance to Member States regarding value for money</i>	<i>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.</i>
26	<b>Programme budget</b> 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.
27	<b>Programme budget</b> 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. In March 2023, WHO provided information to contribute to the 2022 UN report.
28	<b>Programme budget</b> 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. Building on the information that is delivered to the UN, WHO will be presenting its efficiency report of 2022 during the Seventy-sixth World Health Assembly.

#	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 15 March 2023)
<b>Programme budget</b> <i>Planning/efficiency</i>		<b>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</b>	<b>Provide a clear linkage between prioritization and budget planning and improve the participation of Member States in the process</b>	<i>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.</i>
29	<b>Programme budget</b> 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.
30	<b>Programme budget</b> 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. Onboarding sessions on the programme budget, the costing of resolutions and the programme budget portal were delivered before December 2022. An onboarding session on the draft Proposed programme budget 2024–2025 digital platform is scheduled for 13 March 2023. Additional onboarding sessions will be provided following feedback from Member States.
31	<b>Programme budget</b> Planning/efficiency <i>(moved from EB152/34, Annex 1 action 46)</i>	Move the programme budget to the digital platform	Provide a user-friendly platform to present the programme budget	The draft Proposed programme budget 2024–2025 digital platform (version 1) went live on 25 January 2023 prior to PBAC and EB, including all main planned elements. Further updates are being made prior to the Seventy-sixth World Health Assembly in order to update prioritization results, enhance dashboards and include outcomes.
<b>Programme budget</b> <i>Reporting</i>		<b>Independently evaluate the Results Reports and consider recommendations on ways to improve the results report, including its executive summary</b>	<b>An improved Results Report, more impact-oriented, better targeted for external audiences and with clear recommendations for decision-making in future bienniums</b>	<i>Some of the specific enhancements requested by Member States are referred to elsewhere in the table e.g. executive summary.</i>
32	<b>Programme budget</b> Reporting	Results Reports 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.
<b>Programme budget</b> <i>Reporting</i>		<b>Provide further transparency and detailed information for programme budget reporting</b>	<b>Providing better information so that Member States can see the progress achieved in programme budget implementation</b>	<i>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 Reports 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.</i>

#	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 15 March 2023)
33	<b>Programme budget Reporting</b>	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.
34	<b>Programme budget Reporting</b>	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	Heatmaps are already used and presented to Member States as part of programme budget presentations and reporting. The earlier programme budget portal and new programme budget dashboards provide key information for Member States' use. Additional consultations will be held with Member States to identify the need for any additional tools.
35	<b>Programme budget Reporting</b>	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 business management system is rolled out in 2024.
<b>7. Resource mobilization</b>				
36	<b>Resource mobilization</b>	<b>Regularly update the WHO investment case:</b> 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	WHO's second investment case (A healthy return: investment case for a sustainably financed WHO), was published in May 2022 (see <a href="https://www.who.int/about/funding/invest-in-who/investment-case-2.0">https://www.who.int/about/funding/invest-in-who/investment-case-2.0</a> ).
<b>Resource mobilization</b>		<b>Improve donor contact coordination and enhance donor contribution information</b>	<b>To ensure coherent resource mobilization across the Organization; make relevant information easily available and increase contributors' visibility</b>	–
37	<b>Resource mobilization</b>	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.
38	<b>Resource mobilization</b>	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.

#	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 15 March 2023)
39	<b>Resource mobilization</b>	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.
40	<b>Resource mobilization</b>	<b>Explore the feasibility of a replenishment mechanism for financing of the programme budget base component (as mandated by the Seventy-fifth World Health Assembly):</b> 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).
41	<b>Resource mobilization</b> (moved from EB152/34, Annex 1 action 57)	Develop executive summary of investment case 2022	Ensure investment case is readily accessible to decision-makers	The executive summary was finalized in all WHO official languages
<b>Other issues</b>				
42	<b>Expert groups</b> (moved from EB152/34, Annex 1 action 60)	Establish harmonized standards for the creation and proceedings of relevant expert groups	Enhance transparency and develop more accessible processes for calls for interest	<b>IMPLEMENTED</b> Since 2020, the Secretariat has reviewed and significantly improved operations and diversity of membership for WHO advisory groups, with three key workstreams. (1) For the first time, WHO has implemented an internal registry of advisory groups, including membership, facilitating analytics and monitoring. As of February 2023, there are 154 active advisory groups with a total of 2211 members. (2) WHO has standardized its procedure for the selection and appointment of members of advisory groups. Selections are now conducted by a three-member selection panel, involve a consultation between headquarters and regional offices, and now require making an open call for expressions of interests. All currently active open calls are advertised through the use of a single WHO webpage. (3) The terms of reference of existing advisory groups are being progressively standardized to ensure that minimum standards are followed across the Organization. These include but are not limited to the requirements for gender balance and geographical representation among members. In this regard, as of February 2023 some 53% of the members of advisory groups are male and 47% are female (compared with 59% and 41%, respectively, in 2022). The gender balance of chairpersons of advisory groups is also being monitored. As of February 2023, chairs are 56% male and 44% female (compared with 59% and 41%, respectively, in 2022).