

Results Report 2022 (Programme budget 2022–2023: performance assessment) and Financial report and audited financial statements for the year ended 31 December 2022

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

1. The Secretariat presented an overview of the Results Report 2022,¹ the Financial report and audited financial statements for 2022 with its unqualified audit opinion,² and the two information documents: voluntary contributions by fund and by contributor, 2022; and WHO presence in countries, territories and areas: 2023 report.³
2. With regard to the audited financial statements for 2022, the Committee commended the quality of the report, the simpler presentation of data, the highest-ever recorded levels of funding and the Organization's healthy financial position.
3. The Committee observed that revenue and expenditure had increased owing to the COVID-19 pandemic; as the COVID-19 response needs decline, a concomitant financing decline should be expected.
4. With regard to the liability for after-service health insurance, the Committee noted the major reduction in liability due to the change in discount rates and welcomed the Secretariat's approach in taking a long-term view of rates when making financing decisions.
5. The Committee expressed concerns at the dependence on voluntary contributions from a limited number of donors, urging continued efforts towards a sustainable funding model and issuing a strong plea for an enlargement of the base of donors and flexible funding. Another impediment noted was the poor timeliness of the receipt of funds by the Organization.
6. The Committee welcomed the content of the information documents and urged their timely production for submission to the governing bodies.
7. The Committee expressed concerns at the insufficient level of flexible funding at country level highlighted in the report on WHO's presence in countries, territories and areas. The Secretariat

¹ Document A76/16.

² Document A76/17.

³ Documents A76/INF./2 and A76/INF./3 respectively.

underlined the fact that lack of sustainable financing presented a serious structural issue, limiting its ability to address several issues, including recruitment of staff. Continued increases in assessed contributions and an investment round would help address those issues.

8. In response to concerns about the high rate of vacancies for WHO Representatives, the Secretariat highlighted the steps being taken to improve recruitment and increase delegation of authority in order to strengthen country offices. However, the appointment of WHO Representatives was not a unilateral decision of the Organization. Similarly, improvements in accessibility could not always be made without the involvement of the hosting country, particularly when hosting countries directly provide building space.

9. With regard to the Results Report 2022, the Committee noted the achievements recorded and the challenges met. Despite significant accomplishments, the Committee noted that additional efforts were needed to reach the triple billion targets.

10. The Committee suggested expanding the reporting on highlighted accomplishments to the areas where the burden of disease was greater, such as noncommunicable diseases, patient safety, maternal and child health, and refugee health.

RECOMMENDATION TO THE HEALTH ASSEMBLY

11. The Committee, on behalf of the Executive Board, recommended that the Health Assembly should note the reports contained in documents A76/16 and A76/17, and adopt the following draft decision:

The Seventy-sixth World Health Assembly, having considered the Results Report 2022 (Programme budget 2022–2023: performance assessment)¹ and the audited financial statements for the year ended 31 December 2022,² and having noted the report of the Programme, Budget and Administration Committee of the Executive Board to the Seventy-sixth World Health Assembly,³

Decided to accept the Results Report 2022 (Programme budget 2022–2023: performance assessment) and the audited financial statements for the year ended 31 December 2022.

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¹ Document A76/16.

² Document A76/17.

³ Document A76/41.