
Secretariat implementation plan on reform

Report by the Director-General

BACKGROUND

1. The Secretariat's implementation plan on reform was endorsed by the Board in decision EB152(16) (2023). Previous progress reports on the implementation plan have been considered by the thirty-seventh and thirty-eighth meetings of the Programme, Budget and Administration Committee of the Executive Board,¹ by the Executive Board at its 152nd session² and by the Seventy-sixth World Health Assembly in May 2023.³ An earlier version of this report was considered by the Executive Board at its 154th session,⁴ through the thirty-ninth meeting of the Programme, Budget and Administration Committee.⁵

2. The reform actions contained in the implementation plan fall within the remit of the Secretariat and aim to further enhance its performance and strengthen its budgetary, programmatic, finance and governance processes, and its accountability. These actions, and their deliverables, complement and mutually reinforce the recommendations contained in the report of the Agile Member States Task Group on Strengthening WHO's Budgetary, Programmatic and Financing Governance,⁶ which fall under the joint responsibility of Member States and the Secretariat.

3. As noted in the Annex to document EB152/33, and in decision EB152(15) (2023), the Secretariat was requested to take forward six of the 11 Task Group recommendations and 18 of the 27 sub-actions. Progress on these Secretariat actions was considered by the Executive Board at its 154th session.⁷

Synergies across reform streams

4. When implementing reform actions, the Secretariat seeks to maximize synergies and alignment across the implementation plan and other existing workstreams, in order to strengthen its systems. These workstreams include the work of the Task Group, initiatives originally contained in the transformation agenda, the Action for Results Group⁸ (ARG) country impact action plan, work on preventing and

¹ Documents EB152/4 and EB153/2.

² Document EB152/34; see also EB152/2023/REC/2, summary records of the fourteenth meeting.

³ Document A76/31.

⁴ Document EB154/32; see also the summary records of the Executive Board at its 154th session, fourth meeting.

⁵ See document EB154/4.

⁶ Document EB152/33.

⁷ Documents EB154/33, EB154/33 Add.1, EB154/33 Add.2, EB154/33 Add.3 Rev.1, EB154/34, EB154/34 Add.1 and EB154/34 Add.2.

⁸ See document EB152/2, paragraph 59.

responding to sexual misconduct, and ongoing major systems developments, such as the Business Management System project. The implementation plan also builds on, and complements, WHO governing bodies resolutions and decisions and recommendations submitted to the Secretariat, as well as the lessons learned from, and gap analyses contained in, numerous evaluations, audits and external assessments.¹ It is worth noting that the various actions and recommendations contained in the implementation plan, and those issued by the Task Group, vary in terms of their anticipated impact and the required level of effort and time to complete. They also vary in terms of the extent to which they depend on other related business operations systems to ensure effectiveness.

5. The Secretariat continues to prioritize the many actions contained in key reform streams requiring follow-up, based on available resources: the implementation plan (96 actions), the Task Group (11 recommendations, 27 sub-actions), the transformation agenda (40 initiatives) and the ARG country impact action plan (95 actions). These efforts have improved the Secretariat's ability to coordinate implementation, leveraging Organization-wide systemic efforts, based on convergence and complementarity. The resulting impact reflects the sum of all of these efforts rather than being limited to those from individual implementation activities, thereby strengthening the Organization's systems across key pillars:

- (a) accountability functions and systems, including internal and external audit, evaluation and investigation/oversight;
- (b) country-level impact, alignment across the three levels of the Organization and strengthening of offices in countries, territories and areas;
- (c) financing, including cost recovery and financial management;
- (d) governance, including reform of governing bodies' roles and processes, supporting intergovernmental meetings, producing documentation, and costing resolutions and decisions;
- (e) human resources, including its management, improved recruitment processes, enhancing diversity and gender parity, staff performance management, roll-out of the mobility policy, and dissemination of organigram updates;
- (f) programme budget, including budget development, enhanced transparency of information and consultative processes, prioritization, resource allocation, efficiencies, and results formulation, monitoring and reporting;
- (g) resource mobilization, including means of implementation, investment cases, and assessing feasibility of the investment round; and
- (h) business processes, such as risk management, the Business Management System, procurement, communications, research, data and innovation systems; and partnerships, including involvement in the United Nations reform process and action to achieve the Sustainable Development Goals.

¹ See document EB152/34, paragraphs 9 to 13.

PROGRESS UPDATE ON THE SECRETARIAT IMPLEMENTATION PLAN

6. Member States have access to a dedicated dashboard on the Member States Portal on the WHO website for monitoring the implementation plan, which facilitates the transparent communication of progress.¹ Similarly, progress relating to recommendations by the Task Group and the governing bodies to the Secretariat can be monitored via additional dashboards available on the portal.

7. Since the first progress report, steady progress has been made (see Table). Between January 2023 and April 2024, the number of implemented actions increased from 38 to 81. Since the most recent progress report to the Board in January 2024, the Secretariat has implemented an additional 14 actions. Over the 15-month period, the Secretariat's implementation rate increased from 39% to 84%.

Table. Progressive progress on the implementation plan, January 2023 to April 2024

Date of data and progress report	Total number of actions	Number implemented	Number in progress	Percentage closed	Percentage open
January 2023 (document EB152/34)	98	38	60	39%	61%
March 2023 (document A76/31)	96*	42	54	44%	56%
November 2023 (document EB154/34)	96	67	29	70%	30%
April 2024 (document A77/28)	96	81	15**	84%	16%

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

** One action is expected to be closed in June 2024.

8. Of the 15 actions that are currently in progress, three relate to accountability (delegation of authority, internal control statement, and ethics function terms of reference), one relates to culture change for preventing and responding to sexual exploitation, abuse and harassment (PRSEAH), three relate to country impact strengthening, three to governance (including multilingualism), one to finance (financing high-priority outputs), and four to results monitoring or reporting, as indicated in the Annex to this report.

Impact

9. Cumulatively, including the most recently completed actions, the Secretariat's work on the implementation plan and the Task Group recommendations, coupled with other ongoing reforms and system development efforts, has had a step-change impact on enhancing the Organization's accountability, transparency, effectiveness, internal control system and safeguards for WHO staff and beneficiaries, on scaling up country-level impact and on the Organization's ability to respond to Member

¹ Available at [https://www.who.int/about/accountability/governance/member-states-portal/tracking-secretariat-implementation-plan-\(sip\)-actions](https://www.who.int/about/accountability/governance/member-states-portal/tracking-secretariat-implementation-plan-(sip)-actions), accessed 8 April 2024.

States' priorities and deliver on results. The progress made to date has helped to strengthen budgetary, programmatic, finance and governance processes. Highlights and impacts are described below.

(a) **Programme budget, draft fourteenth general programme of work, results orientation and reporting:** in the course of developing the draft fourteenth general programme of work, the Secretariat incorporated lessons from the results framework used by the Region of the Americas, closing an implementation plan action. The Secretariat also closed an action related to providing information to Member States on its resource allocation mechanisms by creating a costing methodology for new initiatives/programmes (as requested by the Task Group)¹ and adding an executive summary to the results report for 2022–2023. Implementing the full set of 22 actions on the development of the programme budget, and 10 actions on articulating and reporting results, has led to a significant increase in transparency and understanding by Member States of the programme budget and its priorities. Examples include improved consultative processes for the development and presentation of the programme budget; the launch of several digital platforms that accompany the Programme budget 2024–2025; strengthened priority-setting across the Organization; and enhanced alignment with the general programme of work. The information provided includes detailed data on the prioritization of outputs, by country; the costing of outputs and of the programme budget as a whole; explanations of how assessed contributions are allocated (along with key performance indicators to measure the impact of the increase in assessed contributions) and of how results-based management is implemented within WHO; and principles to guide the allocation of increased assessed contributions and the submission of reports on operational efficiencies to the governing bodies.

(b) **PRSEAH:** the Secretariat has implemented 12 of the 13 actions directly related to PRSEAH. One of these actions, on creating a victim/survivor support programme, was completed in late 2023. Progress has been made on the remaining open action to promote culture change, which inherently takes longer and relates to the overall culture and behavioural change strategy currently being developed. All of the implementation plan's PRSEAH-related actions align with WHO's three-year strategy on preventing and responding to sexual misconduct, 2023–2025,² its annual monitoring and evaluation framework,³ the WHO management response plan that ended in December 2022,⁴ and other governing bodies recommendations on this issue.⁵ The sum of these efforts has contributed to advancing systems, accountability, culture change, policies, investigative capacity, training, dedicated human resources, and victim- and survivor-centred support.

(c) **Financing:** complementary to the programme budget, the Secretariat implemented an action to assess available resources and financing options to address budgetary priorities. The Organization's financial management was further advanced by the Seventy-sixth World Health Assembly's adoption of amendments to the Financial Regulations and Financial Rules, the first such amendments in a decade. The Secretariat has concluded its work to review and update an

¹ Document EB154/34 Add.2.

² 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 8 April 2024).

³ 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 8 April 2024).

⁴ WHO Implementation Plan. Geneva: World Health Organization; 2023 (<https://www.who.int/publications/m/item/WHO-Implementation-Plan>, accessed 8 April 2024).

⁵ See documents A77/4 and EB154/30.

earlier 2012 study on cost recovery mechanisms for voluntary contributions, as included in a related recommendation of the Task Group¹ and requested by the Executive Board in decision EB152(15). The Secretariat's report to the 154th session of the Executive Board² provided information and guidance for improving the classification of its management and administration costs, and measures to fill financing gaps for enabling functions.

(d) **Accountability:** as part of efforts to advance the Organization's accountability functions, the Evaluation Office completed the independent evaluation of the Thirteenth General Programme of Work for the period 2019–2023, which directly contributed to the development of the draft fourteenth general programme of work. In addition, the strengthening of the Office of Internal Oversight Services and its independent investigative capacity, approval of a new risk management strategy and risk appetite framework, and risk awareness campaigns have been completed. Risk assessment tools and compliance measures for PRSEAH risk have also been implemented across the Organization, notably across all WHO country offices.

(e) **Country-level impact:** a priority for the Director-General and Member States has been to improve impact at the country level by reinforcing the operating model across the three levels of Organization and by improving the Country Cooperation Strategy approach and the selection and placement of heads of country offices. The Secretariat developed the first standardized delegation of authority for heads of country offices, issued jointly by the Director-General and the respective Regional Director. A set of key performance indicators to ensure accountability was also developed and published.³ Implementation of the ARG country impact action plan will yield additional results and ensure the completion of the implementation plan actions in this area in 2024 and 2025.

(f) **Governance:** implementation of four actions since January 2024 has helped to further support the work of the governing bodies. These include innovations such as “deep dive” sessions on thematic topics at meetings of the Programme, Budget and Administration Committee, and further elaboration of approval methods and responsibilities for the costing of resolutions. The Secretariat continues to provide further recommendations that are being considered by Member States, by means of the informal meetings on governance reform. These actions and recommendations are part of the Secretariat's broader efforts to support the efficiency and effectiveness of the governing bodies, recognizing that meaningful progress will require decisive action by Member States.

(g) **Transparency:** completion of a number of implementation plan actions has significantly enhanced transparency, information sharing and progress tracking for focus areas contained in the implementation plan and the Task Group recommendations. As mentioned in previous progress reports to the governing bodies, the dedicated Member States Portal⁴ on the WHO website includes eight dashboards/platforms covering the key areas of work featured in the implementation plan and Task Group recommendations. These include the Thirteenth General Programme of Work, 2019–2025 (including the triple billion dashboard), the programme budget (its development and implementation), results reporting, financing, resource mobilization, human

¹ Document EB152/33, Annex, recommendation E1.

² Document EB154/33 Add.3 Rev.1.

³ Available at https://cdn.who.int/media/docs/default-source/documents/about-us/accountability/kpis-consolidated-bos-november-2023.pdf?sfvrsn=b151b03e_3, accessed 8 April 2024.

⁴ Available at <https://www.who.int/about/accountability/governance/member-states-portal>, accessed 8 April 2024.

resources, procurement, and tracking dashboards for the implementation plan and broader recommendations. The programme budget portal and dashboards have enabled closure of two additional actions that align with International Aid Transparency Initiative criteria. Two other actions to promote transparency have included the dissemination, via the WHO website, of updated organigrams for WHO headquarters.¹ The Secretariat will also report on tracking of the country office key performance indicators (published on the Member States portal) in the near future.

REMAINING CHALLENGES AND WAY FORWARD

10. As the Secretariat implements its actions, it continues to maintain major focus on ensuring that delivery is timely, efficient and sustainable. It has also reviewed key risks to success associated with managing increased and sometimes competing requests without additional resources (human and financial) and those linked to managing unanticipated events. The main drivers associated with these risks include: no specific allocation of funds to carry out the implementation plan, and an unprecedented increase in governing bodies negotiations, intergovernmental body meetings, and Member States consultations and information briefings.

11. To address these issues, the Secretariat has developed various mitigation strategies, including prioritizing and ensuring that all internal reform efforts are aligned, coherent and efficient and reinforce one another (see paragraph 4 above); it will identify additional Secretariat resource needs as appropriate.

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

ACTION BY THE HEALTH ASSEMBLY

13. The Health Assembly is invited to note the report.

¹ Available at https://cdn.who.int/media/docs/default-source/documents/about-us/who-hq-organigramme.pdf?sfvrsn=6039f0e7_37, accessed 8 April 2024.

ANNEX

SECRETARIAT IMPLEMENTATION PLAN ON REFORM: STATUS OF OPEN ACTIONS AS AT 15 APRIL 2024

Index number	Category	Action	Initial anticipated due date	Update
SIP2023_A3	Accountability	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, including evaluation/reviews	31/12/2024	The Secretariat developed the first standardized delegations of authority (DoA) for heads of WHO country offices, issued jointly by the Director-General and the respective Regional Director. A set of key performance indicators (KPIs) for WHO Representatives has been developed and disseminated and will increase accountability associated with the DoAs. The KPIs are available on the WHO Member States Portal. The Secretariat is finalizing the tools and dashboard to monitor the established KPIs (completion expected by end-2024).
SIP2023_A11	Accountability	Development of an enhanced statement of internal control	31/12/2024	In consultation and collaboration with business owners and the Business Management System implementation teams, risk and control matrices are being adapted to regional contexts for inclusion in business processes. This will enable the Organization to design the enhanced internal control framework, which will be operationalized with a new assessment tool in 2025. In addition, WHO has strengthened its approach to internal control by introducing a statement of internal control on financial reporting in the financial statements as at 31 December 2023. This statement, and supporting processes, help to strengthen internal controls for the preparation of the financial statements and to manage and mitigate risks in the preparation of the annual financial statements.
SIP2023_B15	Accountability	Develop terms of reference/charter for the ethics function, in line with the recommendations of UN document JIU/REP/2021/5	31/12/2023	At its forty-third meeting (20–22 March 2024), the Independent Expert Oversight Advisory Committee (IEOAC) began its review of the ethics function of the Organization, with a summary included in its report to the fortieth meeting of the Programme, Budget and Administration Committee. The IEOAC will complete its review of the ethics function terms of reference at its forty-fourth meeting in June 2024.
SIP2023_A4	Accountability	Promote culture change across the Organization	31/12/2025	WHO actions to date: (a) zero tolerance for inaction against SEAH has been widely communicated by leadership; (b) the new policy on preventing and addressing retaliation has been finalized and published on the public website, and zero tolerance for retaliation is expressly mentioned in the policy on preventing and addressing sexual misconduct (Article 1.2); (c) further actions to address culture change and behaviour change in the context of PRSEAH to be accelerated in 2023–2025 as part of the three-year strategy;

Index number	Category	Action	Initial anticipated due date	Update
				(d) recognizing that culture and behaviour change goes beyond sexual misconduct, WHO is developing a culture/behaviour change strategy for the Organization. This project cuts across different functions, including accountability functions, behavioural science and psychology, and data analysis. In the first quarter of 2024, an outline for the strategy was finalized and shared with the IEOAC. Triangulation of data from several relevant surveys conducted within WHO over the past five years is being conducted during the second quarter of 2024.
SIP2023_A14	Country-level impact	Updating the <i>Country Cooperation Strategy Guide 2020</i> to refine the Strategy's overall approach, ensuring that it 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	31/12/2023	The updated <i>Country Cooperation Strategy Guide</i> has been published and disseminated within WHO. It reinforces the identification of strategic priorities and strategic deliverables based on country context and needs; serves as the basis for all WHO's operational planning to achieve country-level impact; and is more strategically focused on results, with targets and milestones based on outcome indicators aligned with the Thirteenth General Programme of Work, national health policies and plans, and the United Nations Sustainable Development Cooperation Framework. The new generation of Country Cooperation Strategies will be incorporated into the Strategic Planning Module of the Business Management System and will systematically inform the WHO operational and strategic planning process. Work to implement this module is advancing, with implementation by end-2024.
SIP2023_A15	Country-level impact	Monitoring implementation and reporting to Member States through the Executive Board and the Health Assembly	31/12/2025	Development of the <i>2025 WHO Country Presence Report</i> , which will be presented to the Executive Board at its 156th session, is under way. The report will be enhanced to include accountability and results tracking for the ARG country impact action plan and organizational efforts to reinforce country-level impact, including enablers and challenges for achieving results at the country level. Anticipated completion date: January 2025.
SIP2023_A17	Country-level impact	Review and improve coordination, communication and technical coherence across the three levels of the Organization towards achieving impacts in countries	31/12/2023	Organization-wide actions to enhance country-level impact, including those focused on improving coordination, communication and technical coherence across the three levels of the Organization, are under way. Spearheaded by the implementation of the ARG country impact action plan, achievements to date include: a new Core Predictable Country Presence model and delegation of authority to empower WHO Representatives approved by and implemented in the six regions; a gap analysis for all 152 country offices completed; and the launch of the WHO Mobility Programme. In addition, WHO's Evaluation Office, working with regional offices, has conducted and continues to conduct country programme evaluations; the internal and external auditors also routinely audit country offices (performance audits), which along with the Department of Country Strategy and Support's review and evaluations within the Country Strategy cycle, provide learning and oversight for Member States. Further implementation continues, as do efforts to secure and allocate additional funding for country offices. The anticipated closure date for this action is end-2024.

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SIP2023_A21	Finance	Highest-prioritized outputs adequately financed after programme budget is approved	31/12/2024	This action is implemented as part of the overall principle applied to financing and implementation of the Programme budget 2024–2025. The principle is captured in the operational planning guidance for the Programme budget 2024–2025 and discussed with the Organization-wide programme planning and management network. Monitoring of high-priority output financing will start in the biennium 2024–2025, with regular reporting to Member States through the Programme, Budget and Administration Committee. The anticipated final closure date for this action is end-2025, as data covering the biennium 2024–2025 are required.
SIP2023_A25	Governance	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	31/12/2024	The Department of Governing Bodies submitted a project plan to the 154th session of the Executive Board (documents EB154/33 and EB154/33 Add.2). Document EB154/33 Add.2 includes a proposal for machine translation of governing bodies summary records (using light post-editing so that Member States can compare the original text). The estimated cost for the pilot project is US\$ 50 000 to 60 000. Other United Nations agencies, such as WIPO, are already experimenting with machine translation of summary or verbatim records and publishing them with a disclaimer (noting inherent reputational and other risks). Once resources are secured, implementation is planned for 2025 (with closure by the end of 2025).
SIP2023_A26	Governance	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	31/12/2024	This review will synthesize good practices across the United Nations system, building on: the Secretariat review and proposals for improving governance (EB154/33 Add.1); the Joint Inspection Unit (JIU) review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women (JIU/REP/2023/7), the JIU review of accountability frameworks (JIU/REP/2023/3) and other relevant JIU reports; two completed independent quality assurance reviews of the Office of Internal Oversight Services for audit and investigation; and a comparative study of the evaluation function across the United Nations system. Completion is anticipated by Q3 2024.
SIP2023_A33	Governance	Strengthen the process of integrating costing of approved resolutions into the programme budget development process	31/12/2023	The Programme budget 2024–2025 considered and integrated approved and costed resolutions (see paragraphs 93–95 of the approved Programme budget 2024–2025). ¹ The costing of approved resolutions will be further integrated into the programme budget development process as part of the development of the programme budget 2026–2027, i.e. in the next budget cycle. Closure of this action is therefore expected by end-2025.

¹ Details of all costed resolutions relevant for the Programme budget 2024–2025 were provided in a list available on the programme budget digital platform at https://cdn.who.int/media/docs/default-source/pb-website/pb24-25_-explainer_resolutions_list.pdf?sfvrsn=675f8c1_1, accessed 8 April 2024

Index number	Category	Action	Initial anticipated due date	Update
SIP2023_A39	Results	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	31/12/2024	The recommendations stemming from the independent evaluation of the Thirteenth General Programme of Work have been used to develop and enhance WHO's Theory of Change and results framework as part of the process for developing the draft fourteenth general programme of work, for which there have been over 15 Member States informal consultations since mid-2023. In March 2024, the Secretariat completed a pilot joint assessment (with Member States) of 2022–2023 achievements in three regions. The Secretariat will review and apply the lessons from evaluations, audits and the pilot to enhance its performance monitoring. Anticipated completion date: by end-2024.
SIP2023_A50	Results	Recommendations for an internal audit of the results report for the biennium 2020–2021 incorporated in results reports	31/12/2023	Recommendations from the Office of Internal Oversight Services' 2023 performance audit on results reporting and the 2023 independent evaluations of results-based management are being incorporated into the system for the results report for 2022–2023 (completion target: Q2 2024).
SIP2023_A51	Results	Introduce external assessment into the scorecard methodology by counterparts	31/12/2024	In March 2024, the Secretariat completed a pilot joint assessment (with Member States) of 2022–2023 achievements in three regions. The Secretariat will review and apply the methodology for the 2024 mid-term review results report. Anticipated completion date: Q2 2025.
SIP2023_A52	Results	Establish focus groups with Member States on how to improve results reports	31/12/2024	The Secretariat has established a working group to further enhance its results reporting. Anticipated completion date: end-2024.