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

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

1. The Secretariat provided an overview of the Results Report 2023, the Financial report and audited financial statements for 2023, which had received an unqualified audit opinion, and the information document on voluntary contributions by fund and by contributor, 2023.

2. The Committee welcomed the reports, expressing appreciation for the Secretariat’s continuing efforts in improving reporting and in enhancing accountability and transparency. It further welcomed the unqualified audit opinion on the financial statements for 2023, issued by the External Auditor.

3. In reply to a question on the financing of the deficit of revenue over expenses, the Secretariat referred to the highly earmarked funding provided in previous years, and observed that the high level of expenses was financed by earmarked contributions received in prior years. This included COVID-related financing.

4. While expressing disappointment at the world being off track to reach most of the health-related Sustainable Development Goals, the Committee acknowledged the progress that had been made to date and called for further concerted action to accelerate the achievement of those targets that could still be reached.

5. The Committee noted certain elements of the Results Report that could be further improved, including the granularity and disaggregation of data, and other challenges and impediments towards the achievement of results. The Committee encouraged the Secretariat to take steps to address those areas.

6. The Committee further noted the continued chronic underfunding of strategic priority 3, particularly in the African Region, and urged action to be taken to address the issue.

1 Document A77/19.
2 Document A77/20
3 See document A77/22.
4 Document A77/INF./2.
7. In reply to a question by the Committee regarding the use of the output scorecard to effectively measure performance and decision-making, the Secretariat explained that the scorecard should be seen as a tool for use by both the Secretariat and Member States in order to focus on lessons learned.

RECOMMENDATION TO THE HEALTH ASSEMBLY

8. The Committee, on behalf of the Executive Board, recommended that the Health Assembly should note the reports contained in documents A77/19 and A77/20, and adopt the following draft decision:

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

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

\(^1\) Document A77/19.
\(^2\) Document A77/20.
\(^3\) Document A77/36.