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## **Report of the Programme, Budget and Administration Committee of the Executive Board**

1. The thirteenth meeting of the Programme, Budget and Administration Committee of the Executive Board was held in Geneva on 13 and 14 January 2011, under the chairmanship of Dr A.J. Mohamed (Oman). The list of participants is attached (see Annex 1). The Committee adopted its agenda.<sup>1</sup>

### **Agenda item 2. Strategic directions**

#### **2.1 Management reforms: review of progress (Document EBPBAC13/2)**

2. The Committee welcomed the progress made in implementing the Global Management System in five WHO regions and at headquarters. The Committee voiced concerns about the decision by the Region of the Americas/PAHO not to join the Global Management System. Questions on the implications of not having all regions on board were raised. A key issue was to ensure harmonization of the PAHO system with the Global Management System in order to obtain full and consistent information across all six WHO regions. The Secretariat confirmed that the full implications of the decision were still being analysed, but it acknowledged that harmonization to ensure the necessary communication between the two systems would also entail additional costs. In response to queries, the PAHO Secretariat informed the Committee that US\$ 20 million had been approved as the full cost of the modernization of PAHO's management information system. PAHO's system would be harmonized with the Global Management System and meet its requirements.

3. The Committee requested further explanation regarding the results of the survey on the Global Management System carried out by the Secretariat. The Secretariat explained that the implementation of the System had been a vast undertaking. In 2008, when the System had first been launched, it had not been fully stable. Furthermore, the changes in the ways of working introduced with the System had required technical staff to assume new responsibilities and greater accountability. Lessons learnt from the first roll-out had been applied and had contributed to a smoother implementation of the System in the subsequent phases.

4. The External Auditor confirmed that a full audit of the System from an information technology perspective would be carried out in 2011. The ensuing report would be presented to Member States in 2012. The Secretariat further informed the Committee about the System's enhanced security measures, including the use of tokens for remote access.

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<sup>1</sup> See document EBPBAC13/1.

5. The Committee supported the expansion of the risk-management framework to the regions, and encouraged the Secretariat to extend the risk-management approach beyond the general management area. The Secretariat was requested to provide additional information on the risk register together with its mitigation plans and a description of the established risk-management process.

**The Committee noted the report by the Secretariat contained in document EBPBAC13/2.**

**Agenda item 3. Matters for review by, and/or recommendation to, the Executive Board**

**3.1 Programme budget 2008–2009: performance assessment (Document EB128/22)**

6. The Committee noted that the summary report of the Programme budget 2008–2009: performance assessment had been discussed by the Committee at its twelfth meeting in May 2010.<sup>1</sup>

7. The Committee expressed its appreciation of the concise and readable nature of the summary report, and noted that the report's early availability had allowed the possibility of its use in the context of the development of the Proposed programme budget 2012-2013, in particular with regard to achievements to date and lessons learnt.

8. However, Committee members referred to the need for a better definition of "partly achieved" and requested the Secretariat to consider introducing subcategories within that category, and information on lessons learnt and challenges, in order to increase clarity on reasons for partial achievement in future assessments. The Committee also noted that the report was based primarily on self-assessment and suggested that the exercise could benefit from some form of external validation.

9. Comments were also made on the relatively low level of funds available and of implementation for some strategic objectives in the biennium 2008–2009, in particular those related to the achievement of certain health-related Millennium Development Goals and to noncommunicable diseases. The Committee emphasized the need for a move towards more realistic budgeting, as well as for a detailed analysis of sub-optimal implementation.

**The Committee recommended that the Executive Board note the report.**

**3.2 Implementation of Programme budget 2010–2011: update (Document EB128/23)**

10. The Committee expressed appreciation for the report, noting in particular its clarity and transparency, and its usefulness in helping to shape future budget decisions, including longer-term reform of the budget process.

11. The Committee noted that the projected shortfall in income for the biennium 2010–2011 was of great concern, and urged the Secretariat to take that into consideration when revising the Proposed programme budget 2012–2013.

12. Some members of the Committee requested information on the programmes likely to face the most severe shortfalls in funding, or those that might not be delivered fully or partially, if the gap in

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<sup>1</sup> See document A63/49.

income were to be as large as predicted. The Secretariat responded that work was currently under way to identify the areas at greatest risk, and also to ensure the best possible distribution of available funds.

13. In reply to questions from the Committee, the Secretariat explained the different components of the carry-forward concept, and that when income was less than expenditure, as was currently the case, the carry-forward was reduced to fund current expenditures. However, a carry-forward was needed to ensure continuity, and should, for prudence, represent approximately six months of salaries and activities, or some 25% of the budget.

**The Committee recommended that the Executive Board note the report contained in document EB128/23.**

### **3.3 Medium-term strategic plan 2008–2013 and Proposed programme budget 2012-2013 (Document EB128/24)**

14. The Committee welcomed the willingness of the Secretariat to take into account the current financial situation when revising the Proposed programme budget and noted that it had not been possible to revise it before the Executive Board. Member States mentioned the aspirational nature of the budget and recognized the need for an ambitious but realistic budget while at the same time ensuring that the recent public health gains were not reversed or jeopardized.

15. The Committee stressed the need to have any revised budget document six to eight weeks in advance of the World Health Assembly in order to have time to review and discuss it. The Committee also suggested a future mission briefing to update Member States during the revision process.

16. Committee members suggested that the revised budget should be based as much as possible on realistic estimates of income and expenditures and should provide a clear results chain which demonstrated outcomes. This would improve both credibility and the use of the budget for control purposes. Certain priorities must continue to be supported or scaled up. The Committee noted in particular those related to Millennium Development Goals 4 (Reduce child mortality) and 5 (Improve maternal health), as well as those related to noncommunicable diseases. At the same time strategic decisions relating to where the Organization would reduce its activities also needed to be shown. A more balanced distribution of resources between regions and headquarters was needed and must be based on clear criteria which should be developed.

17. The Committee noted that the distribution of funds and implementation rates were highly variable across the strategic objectives. The Committee requested the Secretariat to provide reasons for those variances. It was suggested that it would be important to take into account the lessons learnt from implementation of the Programme budget 2008-2009. Furthermore, the lessons learnt from the implementation update on the Programme budget 2010-2011 and the ongoing mid-term review of the Medium-term strategic plan 2008-2013 should be considered.

18. The Committee stressed that the budget discussion was closely related to discussion on the future of financing for WHO, which was on the provisional agenda for discussion by the Executive Board at the forthcoming session.

19. The Secretariat acknowledged the comments and committed to providing a revised version of the Proposed programme budget 2012-2013 in advance of the Sixty-fourth World Health Assembly.

20. The Committee welcomed the mid-term review of the Medium-term strategic plan 2008-2013 conducted by the Secretariat and looked forward to receiving the analytical report.

**The Committee recommended that in its consideration of, and recommendations concerning, the draft Medium-term strategic plan 2008–2013 and the draft Proposed programme budget 2012–2013, the Executive Board should take into account the comments recorded above.**

### **3.4 Scale of assessments for 2012–2013 (Document EB128/25)**

21. The Committee considered the report by the Director-General on the scale of assessments for 2012–2013. The scale reflected the application of the latest available United Nations scale, adopted in December 2009,<sup>1</sup> and was unchanged from the scale currently in use.

**The Committee recommended that the Executive Board adopt the draft resolution as set out in document EB128/25.**

### **3.5 Amendments to Financial Regulations and Financial Rules (Documents EB128/26 and EB128/26 Corr.1)**

22. The Committee supported the proposed changes to Financial Regulations 14.8 and 14.9 in order to allow for annual rather than biennial audits of WHO's financial statements, which it felt would result in enhanced financial integrity for the Organization.

23. The Committee proposed a further amendment to Financial Regulation 14.1 so that it included the term of office of the External Auditor,<sup>2</sup> following the current practice in the Health Assembly.

24. Accordingly, the draft resolution for consideration by the Executive Board was revised as follows:

The Executive Board,

Having considered the report of the Director-General on the proposed amendments to the Financial Regulations relating in particular to annual financial audits and the full adoption of International Public Sector Accounting Standards,<sup>3</sup>

Recalling resolution WHA60.9 on amendments to the Financial Regulations and Financial Rules: introduction of International Public Sector Accounting Standards,

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<sup>1</sup> United Nations General Assembly resolution 64/248.

<sup>2</sup> See Annex 2.

<sup>3</sup> Document EB128/26

RECOMMENDS to the Sixty-fourth World Health Assembly the adoption of the following resolution:

The Sixty-fourth World Health Assembly,

Having considered the report on amendments to the Financial Regulations;

Recalling resolution WHA60.9 on amendments to the Financial Regulations and Financial Rules: introduction of International Public Sector Accounting Standards,

ADOPTS the amendments to Financial Regulations **14.1**, 14.8 and 14.9 (see Annex), to be effective as from 1 January 2012.

**The Committee recommended that the Executive Board should adopt the draft resolution set out in document EB128/26 with the amendment indicated above and with the amended Annex to the resolution as contained in Annex 2 of this report.**

### **3.6 Human resources: annual report** (Documents EB128/31 and EB128/31 Add.1)

25. The Committee welcomed the progress described in the report and expressed its appreciation of the greater level of detail provided, including the analysis of trends over the 10-year period 2000–2010. That format was noted as being a possible model for other United Nations agencies to follow. The Committee acknowledged that achieving gender equity by 2020 was feasible. It strongly encouraged the Organization to enhance its outreach and diversity efforts in order to improve geographical representation, and gender balance in all regions.

26. The Committee requested the Secretariat, in pursuing the human resources reform agenda in the context of the uncertain financial situation, to be sensitive to the impact on staff morale. It also requested the Secretariat to ensure that any revised staffing model was consistent with the funding pattern.

27. The Committee supported the efforts being made to improve the performance management system in terms of both compliance and quality of assessments. The Secretariat was requested to intensify efforts to reinforce and further develop the competencies of its staff. As a specialized agency, WHO's performance was based on the quality of its workforce.

28. The Committee highlighted the success of the pilot mobility exercise that was being conducted in the Western Pacific Region. The exercise was based on principles of trust, consistency and consultation. The importance was underlined of maintaining a balance between stability in terms of knowledge retention and transfer, and flexibility in terms of appointment types. The Committee asked that greater focus be placed on the use of generic post descriptions to facilitate recruitment and mobility.

**The Committee recommended that the Executive Board take note of the reports contained in documents EB128/31 and EB128/31 Add.1.**

### **3.7 Report of the International Civil Service Commission** (Document EB128/32)

29. The Committee was informed that WHO was consulting with other specialized agencies of the United Nations system to ensure the consistent implementation of the International Civil Service

Commission's decisions on the harmonization of the conditions of service for staff serving in non-family duty stations.

**The Committee recommended that the Executive Board take note of the report contained in document EB128/32.**

### **3.8 Amendments to the Staff Regulations and Staff Rules (Document EB128/36)**

30. The Committee welcomed the amendments proposed to the Staff Rules. It noted that the changes in relation to annual leave and sick leave would further support the drive towards increased personal accountability of staff members within the Organization.

31. In order to remain consistent with human resources trends among bodies of the United Nations system, an amendment was proposed to the draft resolution. The draft resolution would read as follows:

The Executive Board,

CONFIRMS, in accordance with Staff Regulation 12.2, the amendments to the Staff Rules that have been made by the Director-General with effect from 1 February 2011 concerning post classification, medical certification and inoculations, promotion, reassignment, annual leave, leave without pay, sick leave, sick leave under insurance cover, and abolition of post, and with effect from 1 January 2011 concerning the remuneration of staff in the professional and higher categories, and with effect from the school year in progress on 1 January 2011 for education grant.

**REQUESTS the Director-General to submit for consideration at the 129th session of the Executive Board revisions to Staff Rule 420.2 which would make more rigorous the criteria for granting continuing appointments and to include in the submission a proposed envelope for continuing appointments based on WHO's core staffing needs.**

32. Taking into account the proposed amendments to the resolution, the Committee recommended a moratorium on the granting of continuing appointments until the Executive Board had deliberated on the item in May 2011.

**The Committee recommended that the Executive Board should adopt the amended draft resolution above.**

**The Committee also recommended that the Executive Board should adopt resolution 2 contained in document EB128/36.**

### **3.9 Progress reports (Document EB128/35)**

33. The Committee reviewed the report on the implementation of resolution WHA63.7 on the Capital Master Plan and resolution WHA63.6 on the safety and security of staff and premises. The Committee requested clarification with respect to the figures quoted in the Proposed programme budget 2012–2013 related to the progress made in reducing the backlog of Capital Master Plan projects. The Secretariat confirmed that a significant backlog of necessary and urgent repairs and renovations remained outstanding and that the programme of catch-up repairs would extend over

several budget periods. Activities had been rescheduled and reprioritized maintaining the focus on projects relating to infrastructure security and safety.

34. The Committee also sought clarification with respect to the sustainable financing mechanism adopted in resolution WHA63.7. In reply, the Secretariat said that the Real Estate Fund would be resourced through one or a combination of the following methods: budget appropriation, additional post occupancy charge, and a depreciation charge levied on voluntary contributions. The Fund would not accumulate funds but would fully finance approved projects from the Capital Master Plan.

35. The Committee requested the Secretariat to include details on project timelines and expenditure in future reports.

**The Committee recommended that the Executive Board note the progress reports contained in document EB128/35.**

#### **4.1 Report of the Independent Expert Oversight Advisory Committee (Document EBPBAC13/3)**

36. The Chairman of the Independent Expert Oversight Advisory Committee introduced the Committee's report by stressing that it was a resource to the Programme, Budget and Administration Committee of the Executive Board for improving accountability. It had and would continue to identify issues and provide expert advice on the oversight areas covered by its terms of reference. This would include, inter alia, examining the approach, coverage and recommendations of both internal and external auditors, to ensure that best value was obtained from the resources committed to the different areas of oversight.

37. In the ensuing discussion, the Independent Expert Oversight Advisory Committee was commended on its very insightful and informative report. Comments were made on process and on the substance of the report. The Programme, Budget and Administration Committee endorsed the Independent Expert Oversight Advisory Committee's intention to meet three times each year during at least the next two years, to allow it to address certain key priorities more fully.

38. It was noted that future reporting would include an assessment of the effectiveness with which the Secretariat had implemented the recommendations made.

39. The Independent Expert Oversight Advisory Committee's observations on the WHO budgeting process, the need to expand the WHO risk-management process to the strategic level, liquidity management, and the effectiveness and adequacy of the existing internal and external audit resources were discussed.

40. The Secretariat noted that it would work closely with the Independent Expert Oversight Advisory Committee to address the concerns raised.

41. The Chairman of the Independent Expert Oversight Advisory Committee drew attention to the potential risks of changing the External Auditor midway through the process of implementing the International Public Sector Accounting Standards. He stated that the Independent Expert Oversight Advisory Committee had taken no position with respect to the term of the mandate of the existing External Auditor.

**The Committee noted the report of the Independent Expert Oversight Advisory Committee contained in document EBPBAC13/3.**

#### **4.2 Report of the Office of Internal Oversight Services (Document EBPBAC13/4)**

42. The Committee reviewed the Internal Auditor's report and noted the challenge faced by the Office of Internal Oversight Services of ensuring adequate coverage of internal control matters in light of reduced staff resources. The Committee suggested that the Independent Expert Oversight Advisory Committee might wish to review the level of resources made available to the Office.

43. In considering the priorities, scope and coverage of the Office's risk-based workplan for 2011, the Committee indicated that it would appreciate receiving additional information on the matters that constituted major risks to the Organization, as was the case in the report of the Independent Expert Oversight Advisory Committee.

44. The Committee also made specific suggestions on the criteria to be used in the risk-assessment model in order to prioritize development of future workplans.

**The Committee noted the report of the Office of Internal Oversight Services contained in document EBPBAC13/4.**

#### **4.3 External and internal audit recommendations: progress on implementation (Document EBPBAC13/5)**

45. The Committee supported a recommendation by the Independent Expert Oversight Advisory Committee to improve the presentation of the Secretariat's report on the implementation status of audit recommendations through close monitoring. The Committee requested that more quantitative analysis be included in the report. In addition, a request was made for a list of closed recommendations to be added. Such a list would provide the Committee with a broader view of audits under consideration and highlight the significance of those recommendations that remained open.

46. The Committee accepted the proposal by the Secretariat to better align the timing of the Secretariat's report with other internal and external audit status reports for future Committee sessions.

**The Committee noted the report by the Secretariat contained in document EBPBAC13/5.**

#### **4.4 Reports of the Joint Inspection Unit (Document EBPBAC13/6)**

47. A representative of the Joint Inspection Unit introduced the item by describing the work of the JIU, and noting the good level of compliance of WHO with the recommendations made. The Director-General thanked the JIU for its work and stressed her commitment to ensuring timely implementation of JIU recommendations where they were relevant to WHO's activities.

**The Committee noted the report by the Secretariat contained in document EBPBAC13/6.**

#### **Agenda item 5. Adoption of report and closure of meeting**

48. The Committee adopted its report.



ANNEX 1

**LIST OF PARTICIPANTS**

**MEMBERS, ALTERNATES AND ADVISERS**

**Oman**

Dr A.J. Mohamed (Chairman)

**Brazil**

Mrs B. B. De Souza E Silva (alternate to Dr P. Buss)

Mrs A. Martins (alternate)

**Burundi**

Dr N. Biringanya

Mr B. Ntahiraja (alternate)

**Canada**

Ms J. Billings (alternate to Dr K. Dodds)

Ms G. Wiseman (alternate)

Mr L. Jones (alternate)

Ms J. Hamilton (alternate)

Mr P. Blais (alternate)

**China**

Dr Ren Minghui

Dr Liu Peilong (alternate)

Ms Liu Hua (alternate)

Mr Xing Jun (alternate)

Mr Teng Fei (alternate)

Miss Ru Lixia (alternate)

**France**

Mr S. Chatelus (alternate to Mr D. Houssin)

Mrs G. Chedeville-Murray (alternate)

Ms C. Houvenagel (alternate)

**Germany**

Mr B. Kümmel (alternate to Dr E. Seeba)

Mr T. Ifland (alternate)  
Dr B. Gehrman (alternate)  
Ms C. Schiefler (alternate)

**India**

Mr S. Prasad (alternate to Mr K. Chandramouli)

**Japan**

Dr M. Mugitani (alternate to Dr S. Omi)

Dr T. Takei (alternate)  
Mr M. Sakata (alternate)  
Mr Y. Otake (alternate)  
Dr T. Suzuki (alternate)

**Morocco**

Mr J. Hazim (alternate to Mrs Y. Baddou)

Mr A. Samri (alternate)

**Timor-Leste**

Ms M. Hanjam Soares

Dr O.M. Freitas Belo (alternate)  
Dr A. Correia Guterres (alternate)  
Mr J.P. da Silva Soares (alternate)

**Ex officio member**

Dr M. Kökény (**Chairman of the Executive Board**)

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**MEMBER STATES NOT MEMBERS OF THE COMMITTEE****Australia**

Ms A. Creelman  
Mr S. Commar  
Mr P. Gunaratnam

**Bangladesh**

Mr M.H. Kabir  
Mr F.M. Kazi

**Barbados**

Dr C. Babb-Schaefer

**Belgium**

Mrs M. Deneffe

**Burkina Faso**

Ms G. Dabre

**Côte d'Ivoire**

Mrs B. Quacoe

**Czech Republic**

Mrs B. Souskova

**Denmark**

Mrs A. C. Christensen  
Ms S. Gyruup

**Ecuador**

Mr M. Montalvo  
Dr J. Moreira  
Mrs V. Poveda  
Mr G. Giler  
Mrs M.C. Vivar

**Finland**

Mr E. Lahtinen  
Ms H. Tanhua

**Guatemala**

Ms A. Chavez Bietti  
Ms A.R. Toledo Ordoñez

**Haiti**

Mr J.B. Alexandre

**Hungary**

Ms N. Kondorosi  
Mr A. Mésçáros

**Iraq**

Mr U. Ibrahim

**Israel**

Mr R. Adam  
Ms R. Langer Ziv

**Italy**

Mr V. Enrico

**Luxembourg**

Mr M. de Bourcy

**Mexico**

Mr J.R. Lorenzo

**Monaco**

Mrs C. Lanteri

**Netherlands**

Ms E. van Woersem

**Nigeria**

Mrs C.O. Yahaya

Mr B.A. Usman

**Norway**

Mr T.E. Lindgren

Ms S.C. Moe

Mr H. Storbekkrønning

**Poland**

Mrs J. Chojecka

Mr W. Gwiazda

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Mr A. Valadas da Silva

**Russian Federation**

Mrs E.M. Shipileva

Dr M.S. Tseshkovskiy

**Rwanda**

Mr A. Kayitayire

**Singapore**

Mr S. C. Seah

Mr S. N. Syed Hassim

Ms Y. W. Tan

**Spain**

Mrs P. Serrano Sanchez

**Sweden**

Mr F. Lennartsson

Ms A. Molin Hellgren

**Switzerland**

Mr M. Bruchez

Mrs A. Ruppen

**Turkey**

Ms E. Ekeman

**United Kingdom**

Mr N. Cassidy

Mr J. Joo-Thomson

Mr M. Rush

Ms N. Shipton-Yates

Ms S. Weeks

**United States of America**

Ms A. Blackwood

Mr C. McIff

Mr Z. Ashfaq

**Zimbabwe**

Mrs T. Dlodlo

Mrs P. Nyagura

**OTHERS****Joint Inspection Unit**

Mr G. Biraud

Mr Numayr Chowdhury

## ANNEX 2

## FINANCIAL REGULATIONS

## EXISTING TEXT AS OF 1 JANUARY 2010

## PROPOSED REVISED TEXT

## COMMENTS

*Regulation XIV – External Audit*

14.1 External Auditor(s), each of whom shall be the Auditor-General (or officer holding equivalent title or status) of a Member government, shall be appointed by the Health Assembly, in the manner decided by the Assembly. External Auditor(s) appointed may be removed only by the Assembly.

14.1 External Auditor(s), each of whom shall be the Auditor-General (or officer holding equivalent title or status) of a Member government, shall be appointed by the Health Assembly, ~~in the manner decided by the Assembly.~~ **The term of office shall be four years, covering two budgetary periods, and can be renewed once for an additional term of four years.** External Auditor(s) appointed may be removed only by the Assembly.

To include in the Financial Regulations the term of office of the External Auditor following the current practice.

14.2 Subject to any special direction of the Health Assembly, each audit which the External Auditor(s) performs/performs shall be conducted in conformity with generally accepted common auditing standards and in accordance with the Additional Terms of Reference set out in the Appendix to these Regulations.

14.3 The External Auditor(s) may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization.

14.4 The External Auditor(s) shall be completely independent and solely responsible for the conduct of the audit and, except as permitted under Regulation 14.7 below, any local or special examination.

**EXISTING TEXT AS OF 1 JANUARY 2010**

14.5 The Health Assembly may request the External Auditor(s) to perform certain specific examinations and issue separate reports on the results.

14.6 The Director-General shall provide the External Auditor(s) with the facilities required for the performance of the audit.

14.7 For the purpose of making a local or special examination or for effecting economies of audit cost, the External Auditor(s) may engage the services of any national Auditor-General (or equivalent title) or commercial public auditors of known repute or any other person or firm that, in the opinion of the External Auditor(s), is technically qualified.

14.8 The External Auditor(s) shall issue a report on the audit of the biennium financial report prepared by the Director-General pursuant to Regulation XIII. The report shall include such information as he/she/they deem(s) necessary in regard to Regulation 14.3 and the Additional Terms of Reference.

14.9 The report(s) of the External Auditor(s) shall be transmitted through the Executive Board, together with the audited financial report, to the Health Assembly not later than 1 May following the end of the financial period to which the final accounts relate. The Executive Board shall examine the interim and biennium financial reports and the audit report(s) and shall forward them to the Health Assembly with such comments as it deems necessary.

**PROPOSED REVISED TEXT**

14.8 The External Auditor(s) shall issue a report on the audit of the ~~biennium~~ annual financial statements prepared by the Director-General pursuant to Regulation XIII. The report shall include such information as he/she/they deem(s) necessary in regard to Regulation 14.3 and the Additional Terms of Reference.

14.9 The report(s) of the External Auditor(s) shall be transmitted through the Executive Board, together with the audited financial statements, to the Health Assembly not later than 1 May following the end of the financial ~~period~~ year to which the final accounts relate. The Executive Board shall examine the ~~interim and biennium~~ annual financial statements and the audit report(s) and shall forward them to the Health Assembly with such comments as it deems necessary.

**COMMENTS**

Regulation 13.2 revised in 2010 to require annual financial statements in accordance with IPSAS 1. This change ensures that the annual statements are audited.

The annual audited financial statement would be reported to the Executive Board yearly by the External Auditor, rather than reporting only at the end of each biennium.