



Secretariat Implementation Plan on Reform

Annex to Document EB158/38¹

Information on actions closed since November 2024, and open actions as of December 2025

This annex document contains supplementary information to the Report by the Director-General on progress for the Secretariat Implementation Plan on reform (SIP) (EB158/38), presented to the 158th session of the Executive Board.

Information presented below is also contained as part of the SIP action tracking dashboard².

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¹ Available at https://apps.who.int/gb/ebwha/pdf_files/EB158/B158_38-en.pdf

² See [https://www.who.int/about/governance/member-states-portal/tracking-secretariat-implementation-plan-\(sip\)-actions](https://www.who.int/about/governance/member-states-portal/tracking-secretariat-implementation-plan-(sip)-actions)

ANNEX

SECRETARIAT IMPLEMENTATION PLAN ON REFORM: STATUS OF CLOSED ACTIONS SINCE 30 NOVEMBER 2024, AND OPEN ACTIONS AS AT 1 DECEMBER 2025

Index number	Category	Action	Status (date)	Initial anticipated due date	Secretariat Comments
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	In Progress (20/10/2025)	31/12/2024	After the new global delegation of authority (DOA) for WRs was co-signed by the DG and regional directors, regions took steps to implement it. Surveys in 2023–2024 showed strong progress, with about 80% of WRs able to exercise most parts of the DOA. However, due to WHO's 2025 financial crisis, stricter fiscal discipline was required, and some DOA elements—such as procurement of goods and services — were paused for all managers across the three levels of the Organization. A guide for WRs on DOA implementation under current financial constraints will be issued. The Organization will review its financial standing early next year to decide on whether or not the additional efficiency measures and DOA approvals will still be needed. Anticipated implementation – 30 June 2026
SIP2023_A4	Accountability	Promote culture change across the Organization	Implemented (20/10/2025)	31/12/2025	The Secretariat shared its Organizational Culture Change Strategy (OCCS) with Member States prior to PBAC 42. The strategy included an implementation plan and a roadmap in its annex. Internal consultation on the key elements is ongoing, as the ongoing restructuring had a strong impact on the strategy. Buy-in and collaboration amongst organizational stakeholders is required to adapt goals and actions and to reflect evolving organizational needs following restructuring. An internal governance structure for the adaptation and implementation of the strategy is being established. While it is recognized that culture change takes time, there are also key advances in WHO's work that are already bearing fruit and that longer-term action can build on. A case in point is the work on Preventing and Responding to Sexual Misconduct that is influencing organizational culture at all levels of the Organization. Following the PBAC39 report to EB 154 (January 2024), the report EB154/4 recommended: "...to pursue a comprehensive stocktaking review no later than January 2025 to assess whether the key actions and reforms contained in the three-year strategy have led to the intended results for WHO's accountability systems and culture, in line with the prior recommendation of the thirty-eighth meeting of the Programme, Budget and Administrative Committee." This stocktaking exercise was completed in June 2025 and included an important area of enquiry on culture. Findings will feed into the PRS

					<p>consolidation strategy (starting in 2026) and the implementation of culture change action beyond PRS.</p> <p>As per document A77/42, the work on the strategy includes an action plan, key performance indicators and regular surveys to track the evolution of WHO's organizational culture.</p> <p>Anticipated implementation: 31 December 2024.</p>
SIP2023_A15	Country-level impact	Monitoring implementation and reporting to Member States through the Executive Board and the Health Assembly	Implemented (05/05/2025)	31/12/2025	<p>The 2025 report on WHO presence in countries, territories and areas (A78/INF.4 was submitted to the Seventy-eighth World Health Assembly (May 2025. The report presents findings from a survey of WHO Representatives in 2024 and incorporates 2024 data from various internal WHO databases, including the WHO programme budget web portal. For the first time, the 2025 report provides an overview of the core operational components of each WHO country office. It offers a unique analysis of WHO's country-level operations based on country office type, designed to tailor support to the specific context and needs of each country. See the report at https://www.who.int/countries/country-presence/report/2025</p>
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	In progress (20/10/2025)	31/12/2023	<p>Over the past 3 years, significant progress has been achieved to enhance country-level impact, including actions to improve coordination, communication and technical coherence across the three levels of the Organization. WR-led initiatives as the 2022 Action for Results Group (ARG) developed a plan to strengthen WHO's work at country level, inclusive of enabling the three levels to work collectively to deliver results. Three pillars contributed to the stated goals:</p> <ol style="list-style-type: none"> 1. New policy on open communications between staff across the Organization: facilitated the flow of ideas, interactions between staff and technical support. 2. Advocating for a single streamlined planning process: avoiding duplication and fragmentation and enhancing technical coherence. 3. Allocated resources to a core country office staffing model: led to more technical capacities in country offices empowering them to pivot the organization's technical support to countries. <p>In addition to the plan, efforts include: Output Delivery Teams, with their key role in the Resource Allocation Committee, are central to institutionalizing better coordination across the three levels. Several WHE programme platforms and initiatives advance coordination, communication and coherence in emergency preparedness and response.</p> <p>WHO's Evaluation Office, working with regional offices, has expanded the number of independent country programme evaluations (13 in 2025); the internal and external auditors 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. Together these provide learning and contribute to oversight by Member States.</p> <p>The Organization values strong three levels delivering as one. This was the theme of the 12th Global Management Meeting held in December 2024. These meetings, held</p>

					<p>every two years, bring together WHO's senior management from across the three levels to take stock, discuss lessons learned, and set the strategic direction as one Organization.</p> <p>The work is not complete. One of the pillars of the continuation of the transformation agenda is the initiative on a Differentiated Country Support. This is the next step to ensure that WHO is supporting member states according to their needs and tailored to every country's priorities and deliver results. This is now being conceptualized and to be launched especially in the context of the new context of fewer resources and more challenging financial situations.</p> <p>More information: https://www.who.int/countries/country-office-strengthening</p> <p>Anticipated implementation: 31 Dec 2026</p>
SIP2023_A21	Finance	Highest-prioritized outputs adequately financed after programme budget is approved	Implemented (01/11/2025)	31/12/2024	<p>As reported previously, the Secretariat has developed KPIs for the implementation of the Programme Budget, including for funding of highest-priority outputs. Reporting to Member States is done annually through the Secretariat's statutory report on Financing and implementation of the Programme Budget (see EB document EB156/26 Rev.1 (data as of 30 September 2024) and the report to EB158, which will cover the full assessment for the 2024-2025 biennium. Based on prioritization of results, and following up on commitment made in PB24-25 (see paragraph 100), the Secretariat has committed to focus its efforts on funding high-priority outputs up to 80% of their budget through a combination of voluntary contributions and flexible funds. This is highly dependent on type of funding received. As at November 2025, the KPI stood at 51.6% as of the end of September 2025, lower than at the same point in the previous biennium (56.9%). The release of the second tranche of flexible funds in November 2024 led to a sharp increase, followed by a short period of stagnation, after which the trend continued in parallel but at a lower level compared to the previous biennium. In addition, the Programme Budget dashboard on the Member States Portal allows Member States to routinely monitor the progress on this.</p>
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	Implemented (01/05/2025)	31/12/2024	<p>The Department of Governing Bodies has completed its pilot of machine-translated, with light post-editing, selected governing body documents. This tool was applied to the Summary Records for the 77th World Health Assembly, and subsequently for PBAC 41 and 42, and EB 156 -- all with good results.</p>
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	Implemented (01/11/2025)	31/12/2024	<p>This Secretariat has conducted several reviews of good practices across the United Nations system regarding accountability functions, including oversight responsibilities. These include an independent comparative study of the evaluation function across the United Nations system; two completed independent quality assurance reviews of the Office of Internal Oversight Services for audit and investigation; tracking of management responses to IEOAC, PBAC and EB recommendations for the accountability functions, including follow-up to the PwC audit of PRSEAH and the investigation function;</p>

					supporting implementation of relevant AMSTG recommendations on governance reforms as they inter-relate with oversight; and, considering the Secretariat review and proposals for improving governance (EB154/33 Add.1). In addition to contributing to several external assessments of WHO, the Secretariat is following up to the JIU review of accountability frameworks (JIU/REP/2023/3) and other relevant JIU reports.
SIP2023_A33	Governance	Strengthen the process of integrating costing of approved resolutions into the programme budget development process	Implemented (08/05/2025)	31/12/2023	<p>The costing of approved resolutions will continue to be further integrated into the programme budget development process, and was done so in developing the Programme budget 2026–2027 == see document A78/6, pgs. 17-18. It is expected that the process will develop and evolve over several biennia cycles. As part of the PB26-27 development a re-think of priority setting at regional office and headquarters was done where regional and global mandates as captured in governing bodies decisions and resolutions will play an important role in setting priorities and therefore guiding budget costing.</p> <p>In addition, Member States are taking forward discussion for how to further use and integrate decision/resolution costing as part of their governance reform discussions related to follow-up to the AMSTG (see document EB157/7, para 10). In response to an AMSTG recommendation related to costing of resolutions and of initiatives, and as requested, the Secretariat submitted its reports to earlier sessions of the EB (see documents EB154/33 and EB154/34 Add.2).</p>
SIP2023_A39	Programme Budget (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	Implemented (05/11/2025)	31/12/2024	<p>As previously reported, the Secretariat has undertaken several initiatives to enhance performance/results monitoring and reporting, including the Output Scorecard and use of digital platforms and dashboards on the Member States Portal. Lessons have been learned from joint assessments with Member States counterparts and incorporated as part of the Programme Budget 2026-2027. An enhanced theory of change and results framework was included in GPW14, developed through strong consultation with Member States, and the Programme Budget 2026-2027 was built considering lessons learned from evaluations of GPW13 and WHO's results-based management system. The monitoring framework and indicators to measure and monitor progress against outputs linked to the Programme Budget have been published.</p>
SIP2023_A51	Programme Budget (Results)	Introduce external assessment into the scorecard methodology by counterparts	Implemented (05/11/2025)	31/12/2024	<p>Implementing this action overlaps with SIP2023_A39. As noted for the latter, the Secretariat has undertaken several initiatives to enhance performance/results monitoring and reporting, including the Output Scorecard and use of digital platforms and dashboards on the Member States Portal. Lessons have been learned from joint assessments with Member States counterparts and incorporated as part of the Programme Budget 2026-2027. Using a continuous learning approach, the Secretariat continues to identify and apply enhancements for monitoring, measuring and reporting on performance. An enhanced theory of change and results framework was included in GPW14, developed through strong consultation with Member States, and the Programme Budget 2026-2027 was built considering lessons learned from</p>

					evaluations of GPW13 and WHO's results-based management system. The monitoring framework and indicators to measure and monitor progress against outputs linked to the Programme Budget have been published.
SIP2023_A52	Programme Budget (Results)	Establish focus groups with Member States on how to improve results reports	Implemented (30/01/2025)	31/12/2024	The Secretariat followed up on the recommended actions and continues to be responsive to Member States' feedback, including by further simplifying the results report and with a greater focus on highlighting tangible achievements. This approach will be at the core of the Mid-Term Review of PB24/25 and will continue to improve across the course of GPW14 (as presented in PB 2026/27 development). See the WHO Member States Portal, end of 2022-2023 biennium results report: https://www.who.int/about/accountability/results/who-results-report-2022-2023
SIP2024_A1	Accountability	WHO Evaluation Office to develop an action plan to address the improvements required in WHO's policy framework, systems and processes in line with the conclusions of the comparative study of the evaluation function across the United Nations system	Implemented (30/03/2025)	01/06/2025	The WHO Evaluation Office completed its roadmap following the 2024 comparative review of the WHO and other UN entities' evaluation comparative review. The results were reviewed by the IEOAC at their 44th meeting (EBPBAC40/2), and again at their 46th meeting in March 2025 (see EBPBAC42/2). The review results were also considered by PBAC40 and supported EB Decision 155(1) requesting a revision (update) of the 2018 Evaluation policy. The revised Evaluation policy (2025) will be considered by EB157 for the EB's approval, through PBAC42 (EB157/4 and EB157/4 Add.1). The IEOAC at its 46th meeting also reviewed the draft revised policy. In addition to the comparative review and roadmap, the Evaluation Office has conducted a mapping of decentralized evaluations (and similar reviews) across WHO and developed draft Key Performance Indicators (KPIs) to monitor the policy and evaluation function across WHO -- the IEOAC has reviewed both and offered advice. The Evaluation Office will continue to monitor and update the roadmap and routinely present to the IEOAC.