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1. **INTRODUCTION**

1. The global context in which the World Health Organization (WHO or the Organization) works necessitates a flexible and agile organization that can respond to rapidly evolving global health needs. In response, the Director-General (DG) of WHO initiated WHO Reform in 2010, an inclusive and Member-State-driven process aimed at adapting the Organization to be effective, efficient, responsive, objective, transparent and accountable. The way in which WHO’s priorities are set, how its budget is approved, its resources mobilized and accounted for, and its performance monitored, evaluated, and reported, has changed and continues to evolve.

2. WHO defines accountability as the obligation of every member of the Organization to be answerable for his/her actions and decisions, and to accept responsibility for them. Accountability includes achieving objectives and results in response to mandates and in accordance to the General Programme of Work and Programme Budget, fair and accurate reporting on programme performance, stewardship of funds, and all aspects of performance in accordance with regulations, rules and standards, to its stakeholders in a timely and transparent manner. Each and every WHO staff member plays a significant role in the achievement of results and the stewardship of resources in an ethical and transparent manner. Greater accountability will enhance every staff member’s sense of ownership of the objectives of the Organization with the reward of contributing to the Organization’s successes.

3. Accountability has always been embedded in the structure of WHO and its operational policies and procedures. However, in response to the evolving environment and to further strengthen WHO’s accountability and transparency, the 2006 WHO Accountability Framework has been revised. The revised WHO Accountability Framework is designed to support the Organization’s results-based management approach whereby delegated responsibility, authority and accountability exist in a decentralized environment at all levels of the Organization, and to underline its commitment to the shared values and culture of accountability and transparency. It operates in tandem with WHO’s Risk Management Framework, which is designed to identify and manage the likelihood or impact of a risk, and to improve the probability of achieving the Organization’s objectives; and the Internal Control Framework, which provides the critical systems and structures necessary to ensure that WHO’s operational, compliance, and reporting objectives are met. As illustrated in Figure 1, these elements, together, are critical to accomplishing established organizational objectives and goals as expressed in the WHO General Programme of Work (GPW), and the Programme Budget (PB) with enhanced accountability and greater transparency.

![Figure 1: WHO Accountability System](image)
2. **WHO ACCOUNTABILITY FRAMEWORK**

4. The WHO Accountability Framework acts as an enabler by providing the overall architecture for accountability in the Organization and defining what it entails. It is guided by seven core principles of accountability, which form its foundation and provide the basis for implementing accountability policies, processes, and tools.

2.1 **Guiding Principles**

(a) *Mutual accountability and clarity of organizational responsibility.* Along with the Secretariat, the Member States collectively, through the Governing Bodies, and as individual Members, as well as other contributing partners, have distinct responsibilities for delivering on their respective obligations.

(b) *Alignment of strategic direction and results with accountability.* Strategic direction and priorities of the Organization are understood and managers are accountable for aligning the strategic direction and objectives, expected results and activities set for their areas of responsibility.

(c) *Individual and collective commitment.* All staff members in the Organization are accountable individually and organizationally. This requires individual and collective commitment to established accountabilities and involves cooperation and collaboration.

(d) *Highest standards of personal integrity.* Organizational values, ethics and behavioural expectations are known, clearly communicated and applied in the Organization, and individuals declare potential conflicts of interest according to ethical standards.

(e) *Transparency.* The Organization will make available reliable and timely information about existing conditions, decisions and actions relating to its activities, in an accessible, visible and understandable fashion, unless the information is deemed confidential.

(f) *Balanced expectations and capacity.* Performance expectations are clearly defined and linked to and balanced with capacity (i.e., authorities, skills, and resources) to deliver.

(g) *Continuous monitoring and learning.* Feedback is provided and lessons are learned from continuous review and evaluation of the quality, efficiency and effectiveness of programmes, and the achievement of results in order to improve and strengthen performance.

2.2 **An Enabling Environment**

5. An enabling environment provides the foundation for effective accountability in the Organization, and recognizes that accountability is applicable at all levels of the Organization. A strong, supporting culture of accountability and transparency is established as a shared value to be demonstrated and implemented by all management and staff across the Organization and embedded in all activities. Important elements of an enabling environment include:

2.2.1 **Tone at the Top**

6. Accountability is applicable to all levels of the Organization and is championed as a core value of the Organization. WHO senior managers recognize that they must lead by example in order to instill a culture of accountability throughout the Organization.
7. Senior management is committed to advancing a culture of accountability by routinely setting the tone, leading by example, setting clear goals, roles, and responsibilities, and articulating expectations regarding the conduct of staff members. Setting the tone includes espousing a zero-tolerance policy for behaviour not in keeping with WHO’s ethical values and standards of conduct at all levels of the Organization, and by encouraging and participating in open dialogue.

2.2.2 Ethical Values and Standards of Conduct

8. WHO’s ethical values and standards of conduct serve to underpin the culture of accountability and transparency. Several instruments provide guidance on the Organization’s values and ethics, and exist to support and inform the behavioural standards expected from all staff—to act in a responsible manner, with integrity and respect for the policies and procedures of the Organization, to maintain confidentiality and demonstrate corporate loyalty to the Organization, including reporting suspected wrongdoing (whistleblowing). The relevant WHO policies and practices are compiled in the “Ethical Principles and Conduct of Staff”.

9. All staff members are expected to conduct themselves with integrity and loyalty to the aspirations, goals and values of WHO, and to comply with WHO’s Staff Regulations, Rules, and related policies, and to uphold the Standards of Conduct for the International Civil Service (2013).

2.2.3 Complaints and Response Mechanisms

10. WHO staff rules and regulations, policies and procedures with respect to administrative appeals, workplace grievances (such as harassment), anti-fraud and whistleblowing provide the guidance on the rights and obligations of staff, and outline the processes for raising and responding to complaints.

11. The Ombudsman, who is neutral and independent (reporting directly to the DG), assists in facilitating communication through informal negotiation and mediation, and helps staff explore options for conflict resolution. The Human Resources Division plays a key role in maintaining a respectful work environment, and in enhancing the administration of justice through informally resolving staff members’ grievances and formally representing the Organization in the Internal Justice System. The Compliance, Risk and Ethics Department provides confidential advice on ethical issues specifically pertaining to potential conflicts of interest, reporting misconduct or wrongdoing, and protecting whistleblowers. Finally, the Office of Internal Oversight Services is responsible for conducting the related administrative fact-finding investigations in line with its overall mandate.

12. There are currently a number of avenues through which external stakeholders can raise issues or concerns regarding the Organization’s actions and decisions. The feedback mechanism used depends on the nature of the issue, level of sensitivity and need for confidentiality. In addition, WHO is developing a new whistleblower policy to address formal complaints from external stakeholders and non-staff members reporting allegations of wrongdoing or misconduct.

2.2.4 Clear Roles, Responsibilities, and Authorities

13. WHO seeks to delineate clear roles and responsibilities as well as authorities across the Organization in order to achieve better synergy and alignment around common Organization-wide strategies and policies, and more clearly defined divisions of labour with accountability for resources and results.

14. Managers at all levels of the Organization are responsible for articulating the roles and responsibilities of staff by clearly defining the tasks, activities, and results expected from each staff
member, and ensuring that each staff member has the appropriate level of authority. Within available resources, they are expected to ensure that each staff member has the information, resources, tools, and training necessary to fulfill their duties.

15. Staff members are accountable for exercising their delegated authority and achieving agreed-upon results and deliverables in accordance with individual work plans, by using available resources and tools in an effective and efficient manner in their day-to-day work and in their interactions with colleagues and stakeholders, in accordance with WHO’s regulations, rules, policies, and procedures.

2.3 Components and Mechanisms

16. The WHO Accountability Framework is based on three key components and four mechanisms (pillars) in order to ensure effective accountability and transparency (see Figure 2 below). Definitions of key terms can be found in Annex I.

17. The three key components are:

- **Governance**: Providing strategic direction and leadership for successful accountability
- **Results-Based Management**: Robust management functions to deliver on agreed-upon results and operational accountability
- **Assurance Mechanism**: Enhanced accountability, transparency and effective management through the provision of integrated assurance mechanisms

![Figure 2: WHO Accountability Components and Mechanisms](image)

2.3.1 Governance: Providing strategic direction and leadership for successful accountability

18. The oversight and operating environment in which the Organization operates is founded in the WHO Constitution from which corporate governance flows. The primary avenue for Member States to exercise their corporate governance of WHO is through participation in WHO’s Governing Bodies, in particular, the World Health Assembly (WHA), the Executive Board (EB), and the Regional Committees. As the supreme decision-making body for WHO, the WHA’s main functions are to:
(a) Determine the policies of the Organization;

(b) Appoint the Director General on the nomination of the Executive Board;

(c) Provide strategic guidance to the work of the Organization, including the development and approval of the GPW and PB, as well as Staff and Financial Regulations; and

(d) Monitor performance of the Secretariat through

- performance assessment reporting
- financial reporting
- human resource management reporting

19. The EB acts as the executive organ of the WHA, and gives effect to the decisions and policies of the Health Assembly as set out in Article 28 of the WHO Constitution.

20. The Secretariat, through the DG, is collectively accountable to Member States on delivering expected results in accordance with the approved GPW and PB; and to Member States and other contributors of funds for the proper use of those funds according to the approved PB.

21. Under the Constitution, the DG is the chief technical and administrative officer of WHO, and is accountable for the proper functioning of the Secretariat. The DG further delegates authority, with the related responsibility and accountability, to Regional Directors (RDs), the Deputy Director-General, Assistant Directors-General (ADsG), as well as to other functional areas through formal delegations of authority documents such as the letter of delegation of authority and accountability compact. This in turn allow for re-delegations within the authority given by the DG. These delegations of authority create the overall chain of responsibility upon which accountability is established.

2.3.2 Results-Based Management: Robust management functions to deliver operational accountability

22. The Organization’s expected results are determined by Member States, through the Governing Bodies, and in the GPW and the PB. WHO is committed to achieving the best possible results (subject to the availability of resources and the constraints posed by external factors) by instituting a more focused, cohesive, and coherent approach to identifying priorities and objectives across global, regional, and country levels. As part of its results-based management approach, the way in which WHO assesses its performance and demonstrates how its work is contributing to, or influencing, outcomes and impacts is through the results chain (see figure 3 below).

23. The results chain establishes expected outputs (delivery of products and services) for which the Secretariat is accountable, and how these contribute to outcomes (demonstrable changes in countries) for which the Secretariat has a joint responsibility with Member States and partners, for each of the programme areas within six categories identified in the General Programme of Work (GPW) and Programme Budget (PB). The outcomes can combine in different ways to contribute towards one or more impacts (improved health of the people).
Managers at all levels of the Organization are responsible for setting objectives, deliverables, and outputs as well as performance indicators and for delivering on the associated performance targets as outlined in the PB.

24. The Secretariat’s accountability for delivering results and expected outputs is supported by four interconnected and interoperable pillars: human resources management; financial and asset management; information management; and partnership management.

2.3.2.1 *Pillars of Accountability*

25. The four pillars of accountability are the essential elements of managerial accountability. They are interconnected and operate in an integrated fashion to support WHO in achieving its mandate and expected results. Each must be working well in order for accountability to function effectively in the Organization.

26. The *Human Resources Management* pillar refers to the Organization’s responsibilities and accountabilities for managing human resources effectively, including attracting talent, retaining and developing talent, and providing a quality work environment. It includes acknowledging outstanding performance by recognition or rewards; managing underperformance when duties or behaviours do not meet required standards and when warranted, disciplining any staff member found to have committed misconduct; and implementing policies on selection and reassignment including mobility in a fair and transparent manner. The WHO Staff Regulations and Rules and the WHO Human Resources Strategy guide the human resources management pillar.

27. The *Financial and Asset Management* pillar refers to staff and managers’ responsibilities to demonstrate stewardship of funds, safeguarding of assets and the effective, efficient and economical use of financial resources entrusted to them. Financial resources are therefore managed with prudence and probity to achieve the Organization’s objectives founded on sound internal controls, timely and reliable reporting. This includes defining the authority, accountability and responsibility for financial management at all levels across the Organization and the requirement for management and staff to comply with existing rules, regulations, and policies and procedures within their delegation of authority. The WHO Financial Rules and Regulations and the WHO Financial Strategy guide the management of this pillar.

28. The *Information Management* pillar refers to the Organization’s responsibility to manage information as a strategic asset. As a knowledge-based Organization, WHO’s ability to deliver results is dependent upon having rapid and easy access to information and evidence. This means ensuring that evidence-based technical information is captured, analyzed, shared and utilized in a systematic way in
order to support decision-making. This pillar is managed through standardized information management and reporting policies, processes and information technology systems.

29. The **Partnership Management** pillar refers to the proactive engagement of partners to fulfill WHO’s global health objectives and to leverage partnerships to achieve results. WHO’s engagement in partnerships is guided by the Constitution and WHO rules and regulations. As set out in Article 2 of its Constitution, the function of WHO includes to act as a coordinating authority on international health work, to establish and maintain effective collaboration with diverse organizations, and to promote cooperation among scientific and professional groups which contribute to the advancement of health. The Constitution further mandates the WHA or the EB and the DG to enter into specific engagements with other organizations.

30. WHO uses various mechanisms and collaborations to support countries in achieving health objectives and to provide or participate in common platforms for working together by combining the relative strengths of different stakeholders. To advance WHO’s normative and consultative functions, WHO establishes advisory groups and collaborative centres with professional scientific and community-based organizations.

31. The number and influence of non-State actors (non-governmental organizations, private sector entities, philanthropic foundations, and academic institutions) playing a role in the increasingly complex global health arena is growing. The effective engagement of non-State actors is an important component in WHO’s efforts to promote greater coherence in, and achievement of, its health objectives. An overarching framework for engagement with non-State actors and four separate policies and operational procedures on engagement with nongovernmental organizations, private sector entities, philanthropic foundations, and academic institutions will guide the management of engagement and partnership.

2.3.2.2 **Functional Elements of Accountability**

32. Supporting the pillars of accountability are four cross-cutting elements. These elements represent the underlying internal operational mechanisms, which are key components of WHO’s Risk Management and Internal Control Framework. They ensure that the responsibilities of the Organization in meeting its mandate as outlined under the pillars of accountability are effectively achieved and that the day-to-day functioning of the Organization is guided by coherent operational norms. The elements are:

- Rules, regulations, policies, and procedures
- Risk management and control activities
- Information and communication
- Assessing performance, monitoring and reporting

33. **Rules, regulations, policies, and procedures**: Each pillar is supported by rules, regulations, policies, and procedures that establish the accountability of staff members at all levels for their decisions, actions and omissions. The WHO eManual serves as the centralized authoritative source of information on the World Health Organization's rules and regulations, policies and procedures. A list of some of the relevant tools to assist staff in the implementation of their duties and responsibilities can be found in Annex II. These tools provide the specific operational objectives and administration requirements to achieve the Organizational mandate and objectives. They support the implementation of management accountabilities within each of the four pillars and highlight the specific roles and responsibilities, control activities, delegations of authority and reporting requirements. They serve to guide and support staff in complying with the rules and regulations and policies and in enacting their duties and fulfilling their responsibilities towards accountability.
34. **Risk management and control activities**: Following WHO’s Risk Management Framework presented to the Executive Board in 2013\(^1\), and in order to better assess and manage risk associated with the results and objectives set out in the GPW and the PB, the new Risk Management Policy and procedures will further elaborate on how risks at a corporate level are identified and managed, including the risk assumptions and the risk appetite the Organization is willing to accept in pursuit of WHO’s objectives and expected results. The policy will guide the establishment of a corporate risk profile that will inform decision-making as well as the process for ongoing risk assessment performed by all staff at all levels of the Organization. The new policy will also define the roles and responsibilities of all stakeholders in identifying, prioritizing and managing risk and the mitigation measures available both at the broader strategic level and at the operational level.

35. Risk management is embedded in all aspects of WHO activities from strategy development to day-to-day operations across the Organization. In the development of policies, procedures and operational plans under each of the pillars, risks or events that may damage the reputation of the Organization or affect its ability to achieve its objectives are assessed and mitigation measures are considered. In addition, in the conduct of their day-to-day activities, managers and staff identify, assess, prioritize, and control risks within their areas of responsibility with the aim to minimize, monitor, and control the probability and/or impact of adverse events or to maximize the realization of opportunities.

36. Control activities are carried out at various levels of the Organization in order to mitigate the risks and to provide reasonable assurance regarding: compliance with applicable rules regulations and policies; the reliability of reporting; the effectiveness and efficiency of operations; and use of resources to achieve expected program results.

37. **Information sharing and communication** Through internal communication, information is disseminated throughout the organization, flowing up, down, and across it in order to support effective decision-making and to encourage a culture of collaboration and sharing. It enables staff members to receive pertinent, quality and timely programmatic and organizational information they need to carry out their duties and to advance the objectives and priorities of the Organization. Staff members are encouraged, and provided the mechanisms, to share pertinent information with management. The management of information sharing and internal communication is guided by WHO’s Communications Strategy and by other relevant information and communications policies and procedures.

38. Proactive dissemination of pertinent, timely and quality information to external stakeholders and the public is one of the critical functions of WHO. Building on the robustness of WHO’s technical expertise and evidence-based policies, sharing WHO’s guidance, norms, standards and advice to the right stakeholders, at the right time, in the right format, and through the right channels increases the likelihood of uptake by policy makers, health practitioners and the general public.

39. **Assessing performance, monitoring, and reporting**: provides the Organization with indications of progress towards the achievement of results and the effective use of financial and human resources, builds trust in the Organization’s relevance and ability to deliver. Monitoring programme performance allows managers to ensure that operational actions and decisions are in line with the objectives and priorities outlined in the PB and are in compliance with WHO policies. It also provides managers with information required to address recurring and systemic issues, take corrective action to address underperformance, and to incorporate lessons learned into future activities and the next planning cycle. Organizational performance is presented through timely and accurate reporting through reports such as the Programme Performance Assessment, Human Resource Report; Financial Report; Internal Control Statement; the External Auditor Report and others as deemed appropriate.

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\(^1\) EB133/10.
2.3.3 Assurance Mechanism: Enhanced accountability, transparency and effective management through integrated assurance

40. The function of providing assurance to both internal and external stakeholders is critical for ensuring accountability, transparency and assessment of management effectiveness. WHO’s Accountability Framework embodies the “Three Lines of Defense” model, recommended by nine UN agencies as a suitable common reference model for providing assurance and enhancing accountability in the UN system.

41. Various players provide reasonable assurance of the effective management of resources and internal controls via a number of management processes (see figure 4 below). Some of the tools used to strengthen accountability and provide assurance include: the managers self-assessment checklist, an annual letter of representation from RDs and ADsG to the DG assuring the functioning of internal controls falling under their responsibility; a letter of assurance from the External Auditor and a report from the Internal Oversight Services Office; evaluation reports, and an annual statement of internal control which the DG appends to the annual financial statements.

Figure 4: WHO Three Lines of Assurance

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3. IMPLEMENTATION AND CONTINUOUS IMPROVEMENT

42. The implementation of the WHO Accountability Framework is achieved through embedding the guiding principles and the enabling environment of accountability into the supporting pillars and cross-cutting functional elements. It is operationalized within the Organization through the GPW and PB and the comprehensive implementation of WHO’s Risk Management and Internal Control Frameworks. The approach to implementing the Accountability Framework (found at Annex III) will provide guidance to staff on how accountability can be effected in their day-to-day work activities and relationships.

43. The implementation will be effective when all staff, with senior management leading by example, contribute to creating and maintaining a culture of accountability. The consistent application of rules, formal delegations of authority, clearly defined roles and responsibilities, and the effective integrated management of the components of the Accountability Framework will lead to a more accountable and transparent organization.

44. The WHO Accountability Framework will be reviewed periodically in order to strengthen organizational capacity, at least on a three-year basis, to ensure continued relevance, and will be updated to reflect new requirements or improvements arising from new initiatives or lessons learned. WHO will ensure that the Accountability Framework remains relevant to the mandate and objectives of the Organization.
DEFINITION OF KEY TERMS

**Accountability** is the obligation of the Organization and its staff members to be answerable for delivering specific results that have been determined through a clear and transparent assignment of responsibility, subject to the availability of resources and constraints posed by external factors. Accountability includes achieving objectives and results in response to mandates, fair and accurate reporting on performance results, stewardship of funds, and all aspects of performance in accordance with regulations, rules and standards, including a clearly defined system of rewards and sanctions.\(^3\)

**Internal Control** is a process designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance.

**Transparency** refers to an organization’s openness about its activities, providing reliable and timely information that is accessible and understandable on what it is doing, where and how its activities take place, and how the organization is performing, unless the information is deemed confidential.

**Results-Based Management** refers to robust management functions to deliver on agreed upon results and operational accountability through clearly articulated roles and responsibilities, accountabilities, performance assessment and continuous monitoring, to ensure that available resources are used as effectively and efficiently as possible.

**Risk Management** is a systematic approach to identifying, assessing and managing risks across the Organization, using common risk language and consistent processes, providing managers and staff with a common understanding of organizational risk tolerance and risk management expectations.

\(^3\) Definition proposed by the Secretary-General of the United Nations in his Report to the United Nations General Assembly at its sixty-fourth session.
LIST OF KEY RULES, REGULATIONS, POLICIES AND OTHER DOCUMENTS RELEVANT TO THE WHO ACCOUNTABILITY FRAMEWORK

WHO Communications Strategy
WHO Constitution
WHO Risk Management Framework
WHO Financial Rules and Regulations
WHO Framework of Engagement with Non-State Actors (under development)
WHO Information Disclosure Policy (to be developed)
WHO Internal Control Framework
WHO Performance Management—Managing Underperformance
WHO Performance Management and Development Framework
WHO Recognizing and Rewarding Excellence
WHO Staff Regulations, Rules and Policies
WHO Whistleblower Protection Policy and Procedures (under review)
Ethical principles and conduct of staff (Compilation of WHO policies and practices)
ICSC Standards of Conduct for the International Civil Service (2013)

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4 The WHO eManual serves as the centralized authoritative source of information on the World Health Organization's rules and regulations, policies and procedures. The following provides the list of key rules, regulations, policies and procedures that are relevant to the WHO Accountability Framework.
ANNEX III

APPROACH TO IMPLEMENTING THE ACCOUNTABILITY FRAMEWORK

The WHO Accountability Framework is an overarching architecture that is operationalized through the effective and integrated implementation of the General Programme of Work, the Programme Budget, and the Risk Management and Internal Control Frameworks supported by the consistent application of WHO rules and regulations, policies and procedures. The Framework is guided by seven core principles, which form its foundation.

The following factors are necessary for the successful implementation of accountability within the Organization.

<table>
<thead>
<tr>
<th>Key Factors</th>
<th>Key Mechanisms and Tools</th>
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<tbody>
<tr>
<td>1   A culture of accountability and transparency is actively promoted as a</td>
<td>o  WHO’s rules and regulations, policies and procedures</td>
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<tr>
<td>shared value and is demonstrated through the clear articulation and</td>
<td></td>
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<tr>
<td>consistent application of WHO’s rules and regulations, policies and</td>
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<td>procedures including WHO’s ethical values and standards of conduct.</td>
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<tr>
<td>2   Priorities are communicated throughout the Organization, and work</td>
<td>o  General Program of Work</td>
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<td>plans and activities are aligned to achieve agreed-upon results.</td>
<td>o  Programme Budget</td>
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<td>3   Strategies and policy frameworks for human resources management,</td>
<td>o  Human Resources Strategy</td>
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<td>financial and asset management, information management and partnership</td>
<td>o  Financial Strategy</td>
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<td>management provide broad direction with key objectives, and a supporting</td>
<td>o  Framework of Engagement with Non-State Actors</td>
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<td>structure within which specific policies and other instruments can be</td>
<td>o  WHO rules and regulations</td>
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<td>developed and understood in strategic terms.</td>
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<td>4   The assignment of responsibilities and the delegation of authorities</td>
<td>o  Delegation of Authority</td>
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<tr>
<td>are defined and communicated at all levels of the Organization. The</td>
<td>o  Work plans</td>
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<td>meaning and expression of individual and collective responsibility and</td>
<td>o  Position descriptions</td>
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<td>accountability are embedded in WHO’s policies and procedures.</td>
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<td>5   Organizational performance objectives are cascaded down through the</td>
<td>o  Accountability Compact</td>
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<td>Organization and are reflected in individual performance and development</td>
<td>o  Performance Management and Development System</td>
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<td>objectives. Performance objectives and competencies are clearly defined,</td>
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<td>linked to, and balanced with capacity, resources and delegated</td>
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<tr>
<td>authority.</td>
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<td>6   Risks to achieving results and objectives are identified, assessed and</td>
<td>o  Risk Register and mitigation plan</td>
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<td>used to inform decision-making, to allow for the development of</td>
<td>o  Compliance with rules and regulations, policies and procedures</td>
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<td>mitigation plans and actions, and to ensure that policies, procedures</td>
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<td>and internal controls are relevant and effective.</td>
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### Key Factors

<table>
<thead>
<tr>
<th>7</th>
<th>Accurate, timely, and quality health information, including proactive communication on disease outbreaks, public health emergencies and humanitarian crises, provided to the right stakeholders, at the right time, in the right format and through the right channels. Pertinent, timely and quality information is disseminated to enable employees to carry out their duties.</th>
</tr>
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<tbody>
<tr>
<td>8</td>
<td>Programme Budget Performance Assessment, monitoring, audit and evaluation are carried out to provide the Organization with an opportunity to assess the quality, efficiency and effectiveness of its programmes and operations, in order to deliver on agreed-upon results. Lessons from monitoring, evaluation, audit and feedback from internal and external stakeholders are systematically used to strengthen performance and accountability.</td>
</tr>
<tr>
<td>9</td>
<td>Timely reporting on the achievement of results and the use of resources to Member States and other Contributors is done to enhance organizational accountability and to support Member States in fulfilling their obligations to mutual accountability.</td>
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<tr>
<td>10</td>
<td>Reasonable assurance is provided to internal and external stakeholders on the effective management of resources and compliance to WHO rules, regulations and policies in accordance with WHO’s three lines of assurance.</td>
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### Key Mechanisms and Tools

<table>
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<tr>
<th>7</th>
<th>WHO’s guidances, norms, standards and advice</th>
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<tr>
<td>8</td>
<td>Mid-term Review</td>
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<td>9</td>
<td>Mid-term Review Report</td>
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<td>10</td>
<td>Annual Letter of Representation</td>
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