

FINANCIAL MANAGEMENT REPORT

2020–2021

OUTLOOK

2022–2025



Table of contents

2020–2021 financial update	1
2022–2023 implementing approved budget and workplan	3
2024–2025 Programme budget scenario levels	5
Figures and tables.....	6
Annex. TDR Certified Financial Statement for the year ended 31 December 2021	17

List of Tables

Table 1. Statement of financial performance.....	19
Table 2. TDR revenue 2016–2021	23
Table 3. Statement of comparison of budget and expenses for the biennium 2020–2021.....	25

List of Figures

Figure 1. 2020–2021 budget scenarios	1
Figure 2. 2020–2021 budget scenarios, revised planned costs and funds utilized	2
Figure 3. 2022–2023 budget scenarios	3
Figure 4. 2024–2025 proposed budget scenario levels by fund type.....	5
Figure 5. 2020–2021 funds utilized by work area as at 31 December 2021.....	6
Figure 6. 2020–2021 undesignated revenue by donor as at 31 December 2021	7
Figure 7. 2020–2021 designated revenue by donor as at 31 December 2021.....	7
Figure 8. Revenue trend and 2022–2025 forecast range	8
Figure 9. Impact of fluctuating foreign exchange rates on donor contributions	8
Figure 10. Undesignated revenue trend by donor	9
Figure 11. Undesignated “others” revenue trend by donor.....	9
Figure 12. Designated revenue trend by donor.....	10
Figure 13. 2022–2023 undesignated forecast funds available and approved budget scenarios ..	10
Figure 14. 2022–2023 designated forecast funds available and approved budget scenarios	11
Figure 15. 2022–2023 forecast funds available and approved budget scenarios	11
Figure 16. 2022–2023 approved budget scenarios by expenditure category and fund type	12
Figure 17. 2022–2023 approved budget scenarios – operations vs operations support, with personnel costs integrated	12
Figure 18. 2022–2023 approved budget scenarios – by work area.....	13
Figure 19. 2022–2023 funds utilized by fund type as at 31 March 2022	14
Figure 20. 2022–2023 funds utilized by work area as at 31 March 2022.....	14
Figure 21. 2024–2025 proposed budget scenario levels by expenditure type	15
Figure 22. 2024–2025 operations versus operations support (with staff costs integrated proportionally).....	15
Figure 23. 2024–2025 proposed budget scenarios and revenue forecast	16

2020–2021 financial update

Two budget scenarios for 2020–2021 were approved by the Joint Coordinating Board in 2019

- A lower scenario at US\$ 40 million
(US\$ 28 million undesignated funds; US\$ 12 million designated funds)
- A higher scenario at US\$ 50 million
(US\$ 34 million undesignated funds; US\$ 16 million designated funds)
- The two-scenario model was developed to manage the uncertainty of funding and to allow a confident start to implementation. The scenarios were to be implemented in a stepped approach as funds became available.
- In January 2020, implementation of the US\$ 40 million budget scenario was initiated in line with the revenue forecast at the time.

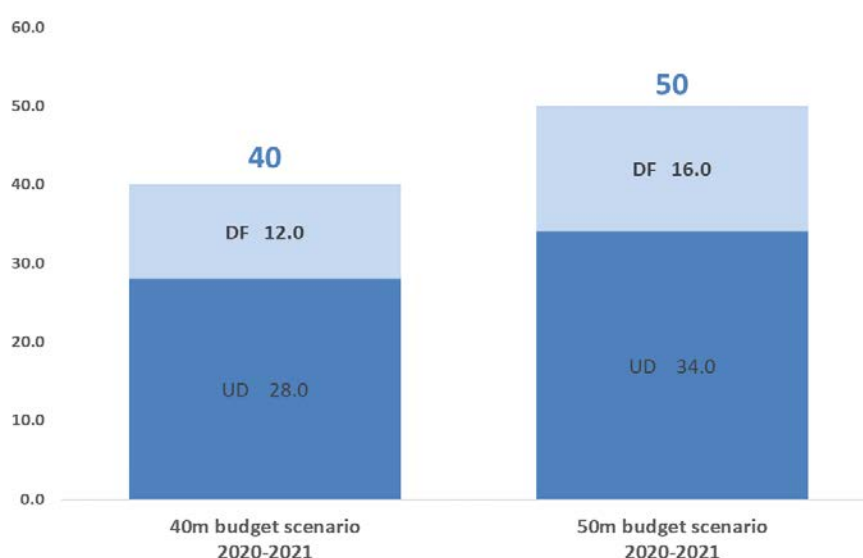


Figure 1. 2020–2021 budget scenarios (US\$ millions)

Effective fundraising and moving beyond the US\$ 40 million scenario (figures 6 & 7)

- Funds available include revenue recognized in the current biennium together with funds carried over from the previous biennium.
- Revenue in 2020–2021 amounted to US\$ 44.1 million, including US\$ 28.2 million undesignated funds and US\$ 15.9 million designated funds. In addition, US\$ 3.9 million undesignated and US\$ 5.7 million designated were brought forward from 2018–2019.
- Some of the designated funds recognized in 2020–2021 were intended to fund activities in 2022–2023.
- The level of funds available enabled scaling up of planned operations above the US\$ 40 million budget scenario, illustrating the value of the two-scenario model.

Designated funding (DF): for specific activity Undesignated funding (UD): flexible for TDR programme

Implementation in 2020–2021: 92% of the revised planned costs (figures 2 & 5)

- Planned costs were revised three times during the biennium; firstly increasing to US\$ 44.8 million in September 2020 (reductions in staff costs and operations support offset by increased operations), then gradually reducing to US\$ 41 million (September 2021) based on capacity to implement in the field under the constraints of COVID-19, along with further reductions in operations support and staff costs.
- As at 31 December 2021, US\$ 37.7 million had been spent or committed through legal agreements (commitments of US\$ 2.3 million). This represents:
 - 92% implementation of revised planned costs (94% of the US\$ 40 million budget scenario);
 - 90% implementation of operations activities supported by undesignated funds versus revised planned costs (111% of the US\$ 40 million budget scenario); and
 - US\$ 3 million savings against the US\$ 40 million budget resulting from 13% savings in staff costs (due to vacant positions and lower actual costs than WHO's standard costs) and 25% savings in administration costs charged at the end of the biennium.

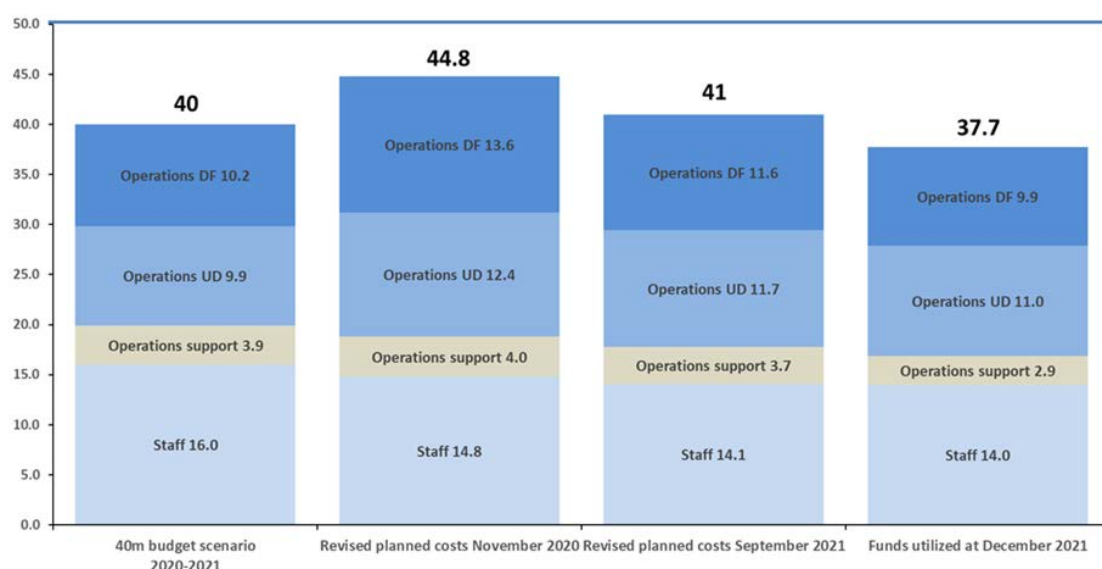


Figure 2. 2020–2021 budget scenarios, revised planned costs and funds utilized (US\$ millions)

2022–2023 implementing approved budget and workplan

Two budget scenarios for 2022–2023 were approved by the Joint Coordinating Board and Standing Committee in 2021 (figures 3 and 13–18)

- A lower scenario at US\$ 40 million (US\$ 28 million undesignated funds; US\$ 12 million designated funds).
- A higher scenario at US\$ 50 million (US\$ 34 million undesignated funds; US\$ 16 million designated funds).
- Once again, the two-scenario model is being used to manage the uncertainty of funding and to allow a confident start to implementation. The scenarios will be implemented in a stepped approach as funds become available.
- In April 2021, a contingency plan was developed to address the gap resulting from a potential US\$ 4 million reduction in contribution from a key donor. The plan was endorsed by the Standing Committee in May 2021 and approved by the Joint Coordinating Board in June 2021.
- Sufficient funds to cover the gap were identified by November 2021. These resulted from savings in salary and operations support costs, a one-off increased contribution from a major donor to assist with the income gap, as well as a higher level of funds carried forward from 2020–2021 due to limited implementation capacity in the field due to the COVID-19 pandemic.
- With approval from the Standing Committee, implementation of the US\$ 40 million budget scenario began in January 2022.

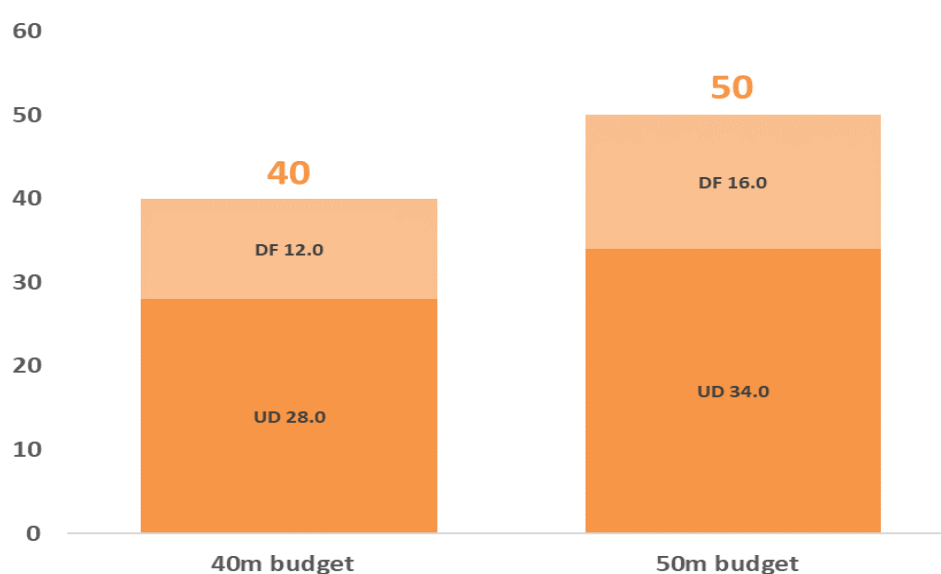


Figure 3. 2022–2023 budget scenarios (US\$ millions)

Funding the 2022–2023 programme of work (figures 8–15)

- Forecast revenue is reviewed continuously and estimated in a conservative way to reflect the uncertainty of contributions and foreign exchange rates. It is based on historical contribution levels as well as ongoing discussions with donors.
- Due to the current level of uncertainty concerning the ability of donors to maintain existing levels of contributions and fluctuating foreign exchange rates, especially in the context of possible implications from COVID-19, a forecast revenue range has been developed.
- Undesignated funds available are currently conservatively forecast at US\$ 29.2 million. This includes a revenue projection of US\$ 24 million (US\$ 24–32 million range) along with US\$ 5.2 million carried over from 2020–2021.
- Designated funds available are currently forecast at US\$ 16.4 million. This includes a revenue projection of US\$ 10 million (US\$ 7–12 million range) along with US\$ 6.4 million carried over from 2020–2021.
- Income is being monitored and reviewed regularly to anticipate any risk, while all efforts are made to sustain donor contributions and identify new funding sources.
- Fundraising efforts are focusing on the following approaches:
 - Discussions with existing core donors to best anticipate any impact of COVID-19 on contributions.
 - Reaching out to new core donors to diversify contribution sources.
 - Discussion with existing donors of project specific funding concerning continuation of projects.
 - Submission of project proposals to new donors (e.g. innovative vector control, TB research in West and Central Africa).

Implementation as at 31 March 2022 (figures 19 and 20)

- Implementation in 2022 is on track, despite setbacks resulting from the COVID-19 pandemic.
- US\$ 5.4 million of funds have been utilized in the first three months (13% of the biennium). This represents 14% of the US\$ 40 million budget scenario.
- Operations activities supported by undesignated funds reached 15% implementation rate.
- Operations planned costs will be revised above the US\$ 40 million budget scenario in line with forecast funds available at the September 2022 portfolio review. At that point the forecast will be more certain due to more contributions having been confirmed.

2024–2025 Programme budget scenario levels

Preparing for the 2024–2025 Programme Budget development (figures 4, 21 & 22)

- A two-budget scenario model, similar to 2022–2023, is proposed as follows:
 - A lower scenario at US\$ 40 million
(US\$ 28 million undesignated funds; US\$ 12 million designated funds).
 - A higher scenario at US\$ 50 million
(US\$ 33 million undesignated funds; US\$ 17 million designated funds).
- Once budget scenario levels have been approved by the Joint Coordinating Board in June 2022, TDR will develop the detailed programme budget and workplan for 2024–2025, in consultation with stakeholders. These will be reviewed by the Scientific and Technical Advisory Committee, endorsed by the Standing Committee and approved by the JCB in 2023.



Figure 4. 2024–2025 proposed budget scenario levels by fund type (in US\$ millions)

Revenue projections and financing of the proposed budget scenarios (figure 23)

- Due to the current level of uncertainty with regard to foreign exchange rates and the ability of donors to maintain existing levels of contributions, especially in the context of possible implications from COVID-19, a forecast revenue range has been developed:
 - An upper limit of US\$ 42 million including US\$ 31.5 million undesignated funds and US\$ 10.5 million designated funds (based on favourable foreign exchange rates and 100% of current contribution levels).
 - The lower limit of US\$22 million including US\$17 million undesignated funds and US\$ 5 million designated funds (based on adverse foreign exchange rates and 70% of current contribution levels).
- This range needs to be monitored and reviewed regularly, while all efforts need to be made to sustain donor contributions and identify new funding sources.
- Fundraising efforts will focus on the following approaches:
 - Discussions with existing and potential core donors in relation to funding the results in the 2024–2029 strategy; and
 - Discussion with existing donors of project specific funding regarding continuation of projects and submission of new specific project proposals to new donors in line with the 2024–2029 strategy.

Figures and tables

2020–2021

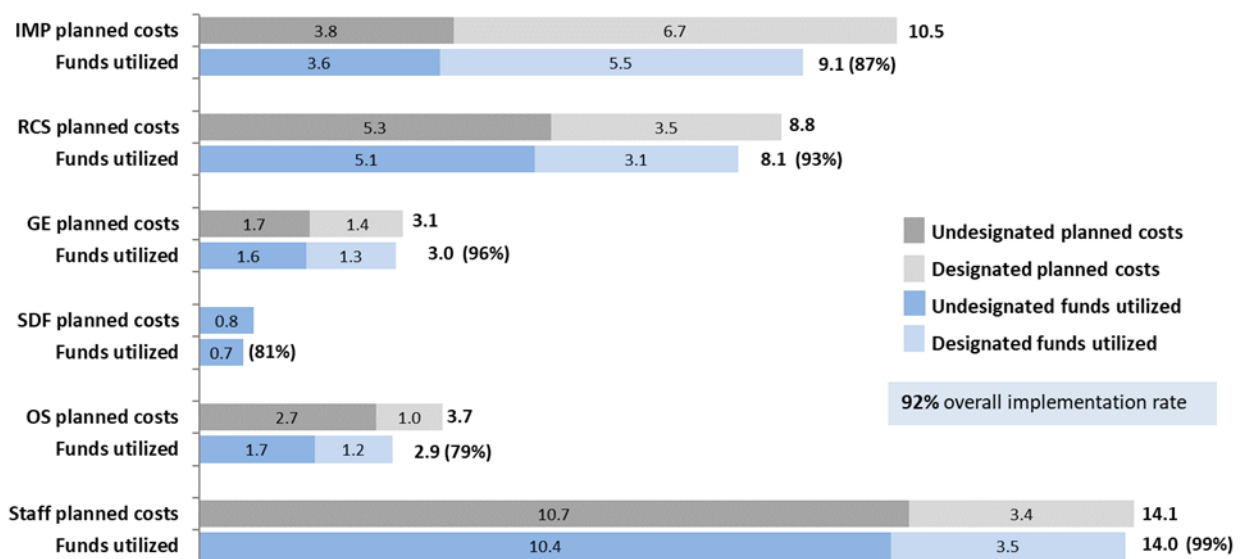


Figure 5. 2020–2021 funds utilized by work area as at 31 December 2021 (US\$ millions)

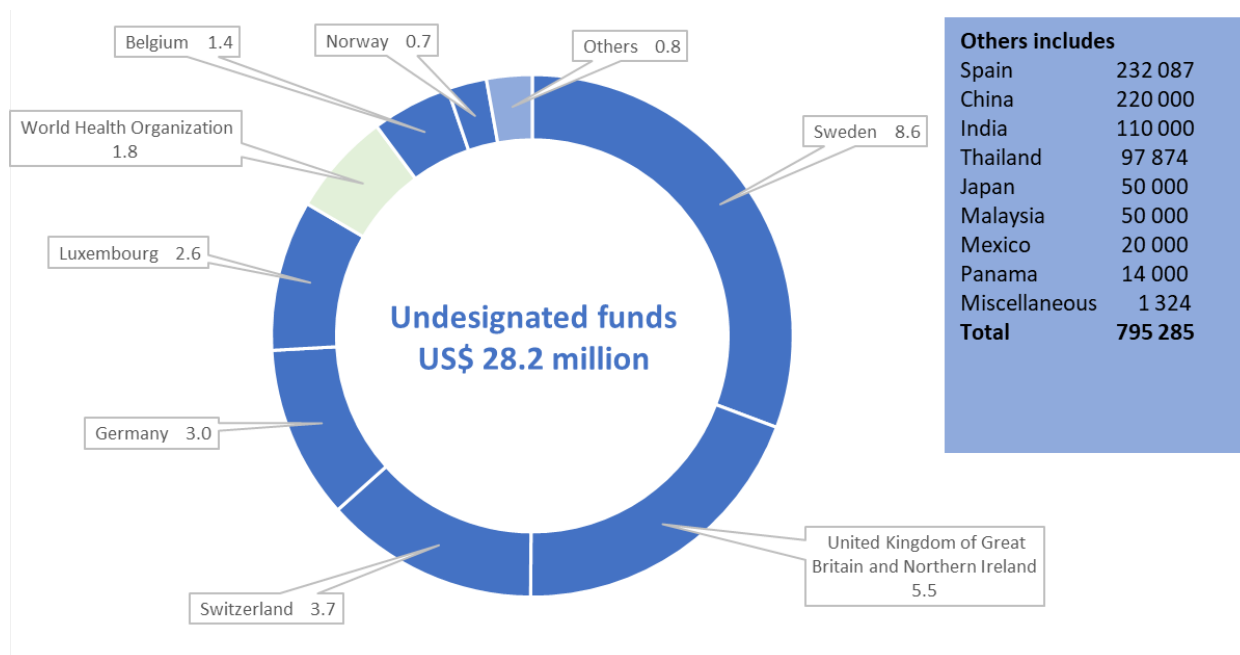


Figure 6. 2020–2021 undesignated revenue by donor as at 31 December 2021 (US\$ millions)

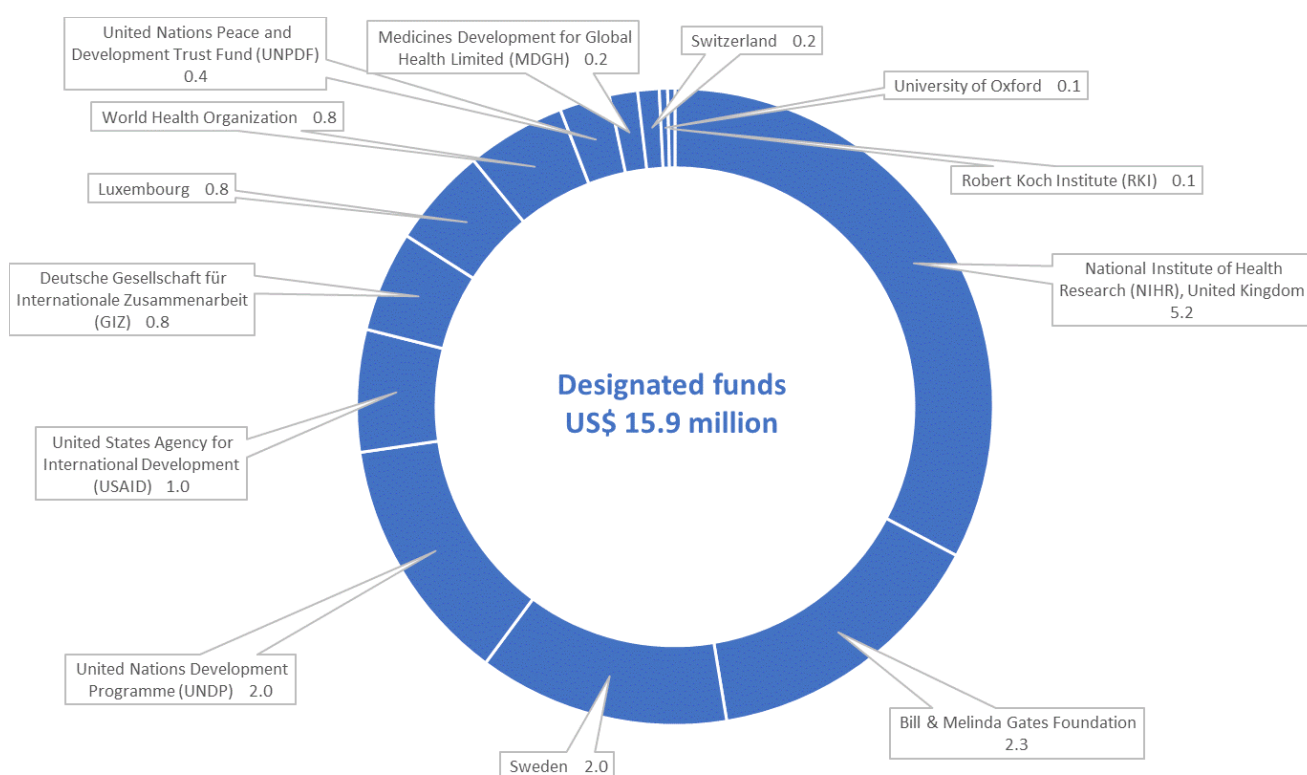


Figure 7. 2020–2021 designated revenue by donor as at 31 December 2021 (US\$ millions)

Designated funding (DF): for specific activity Undesignated funding (UD): flexible for TDR programme

2022–2023

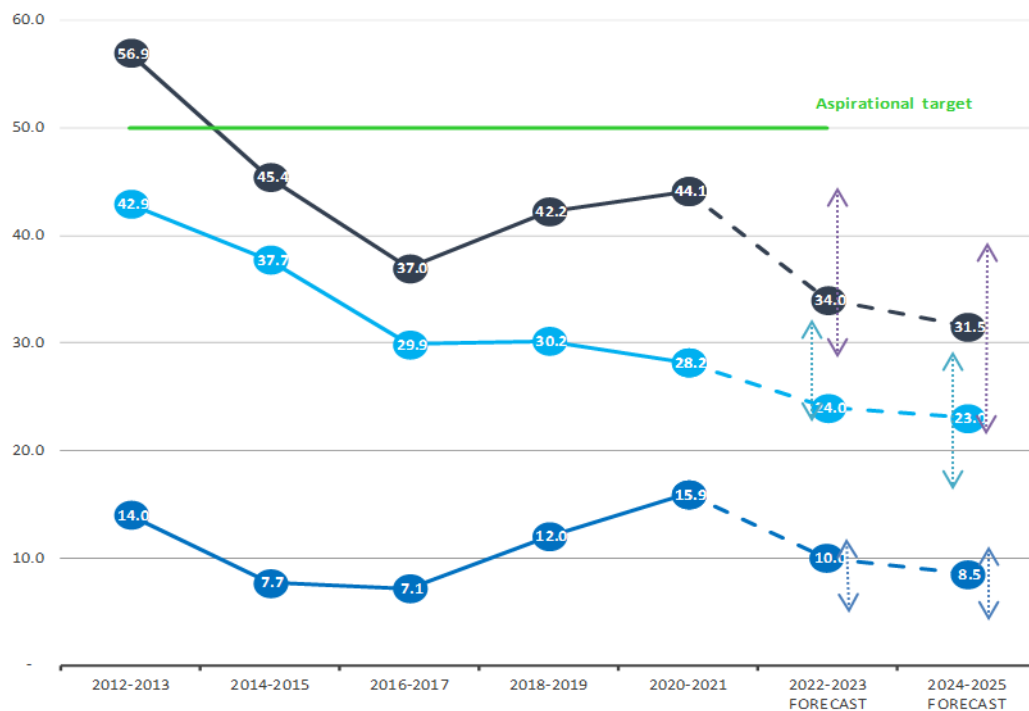


Figure 8. Revenue trend and 2022–2025 forecast range (US\$ millions)

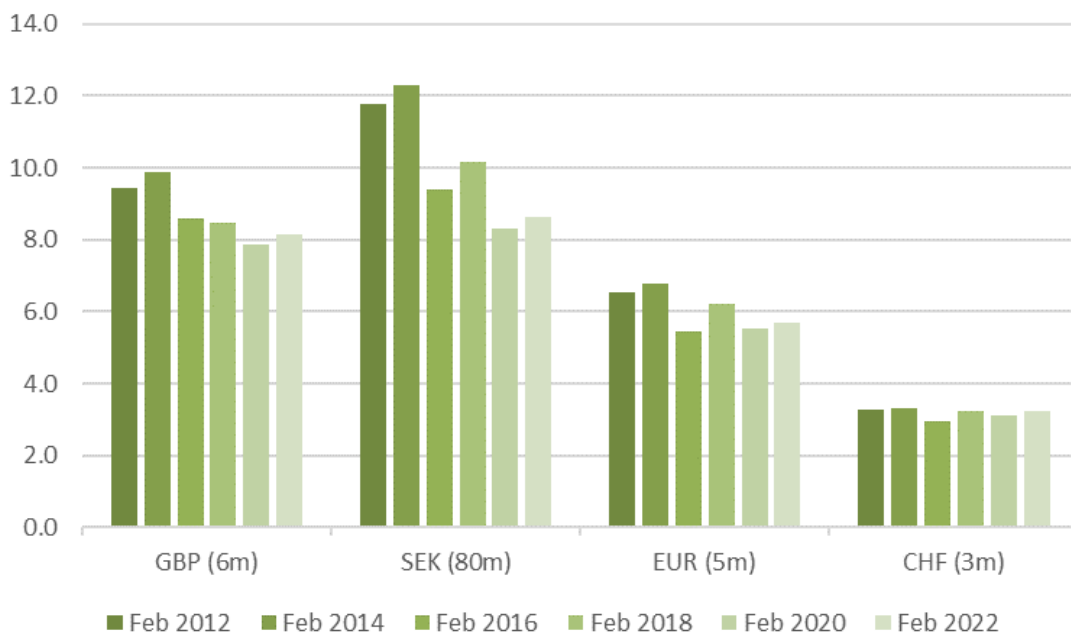


Figure 9. Impact of fluctuating foreign exchange rates on donor contributions (US\$ millions)

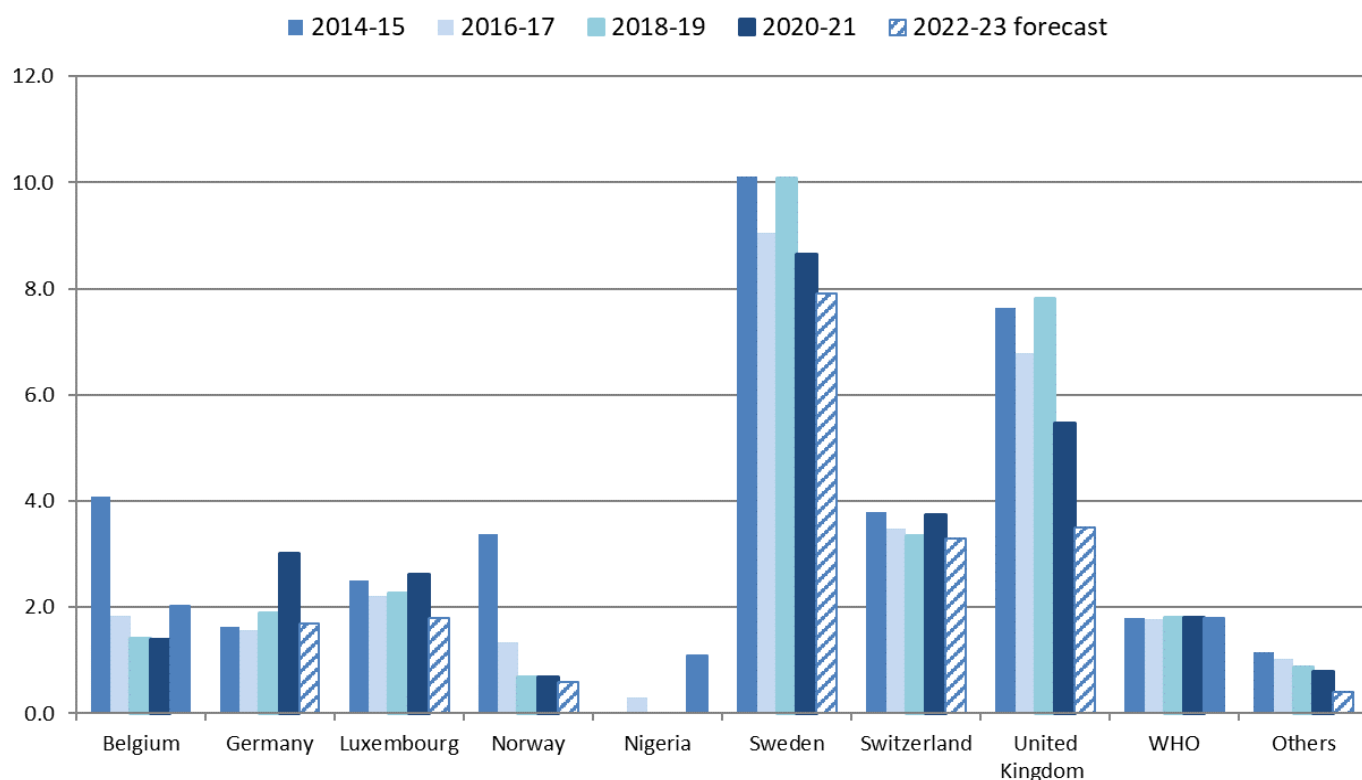


Figure 10. Undesignated revenue trend by donor (US\$ millions)

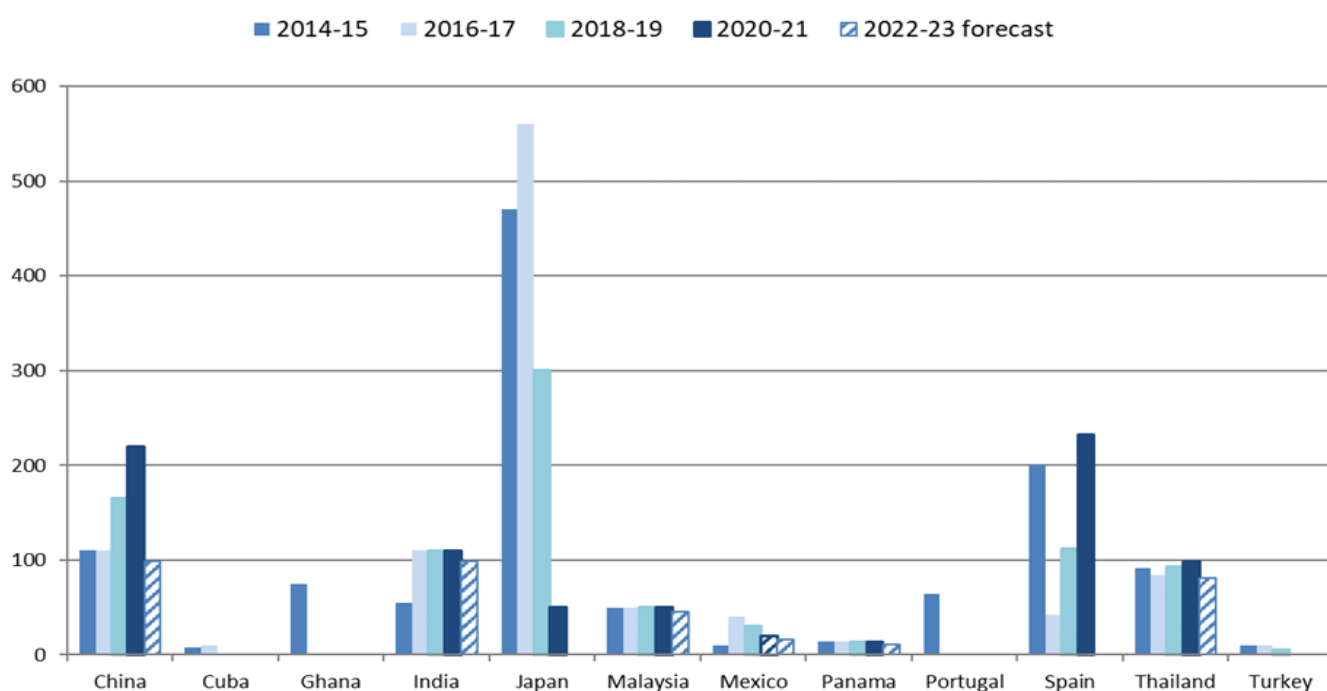


Figure 11. Undesignated "others" revenue trend by donor (US\$ thousands)

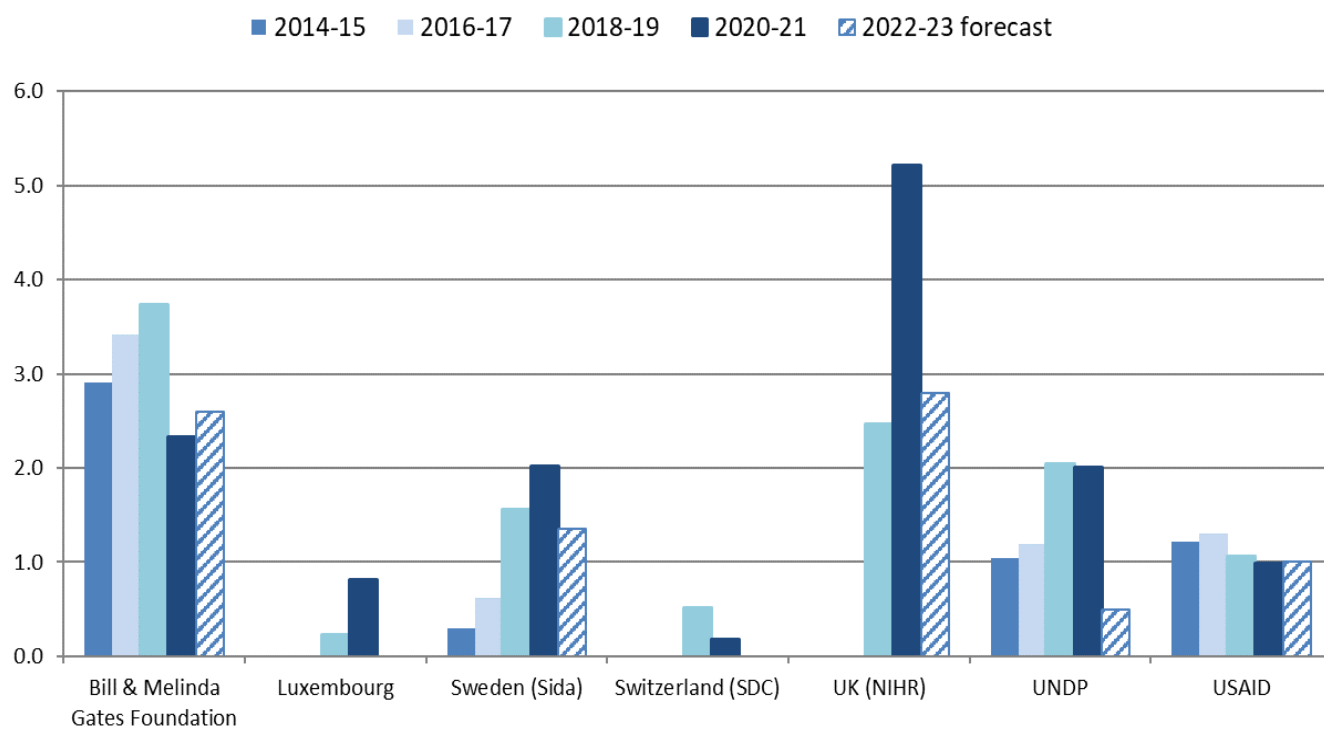


Figure 12. Designated revenue trend by donor (US\$ millions)

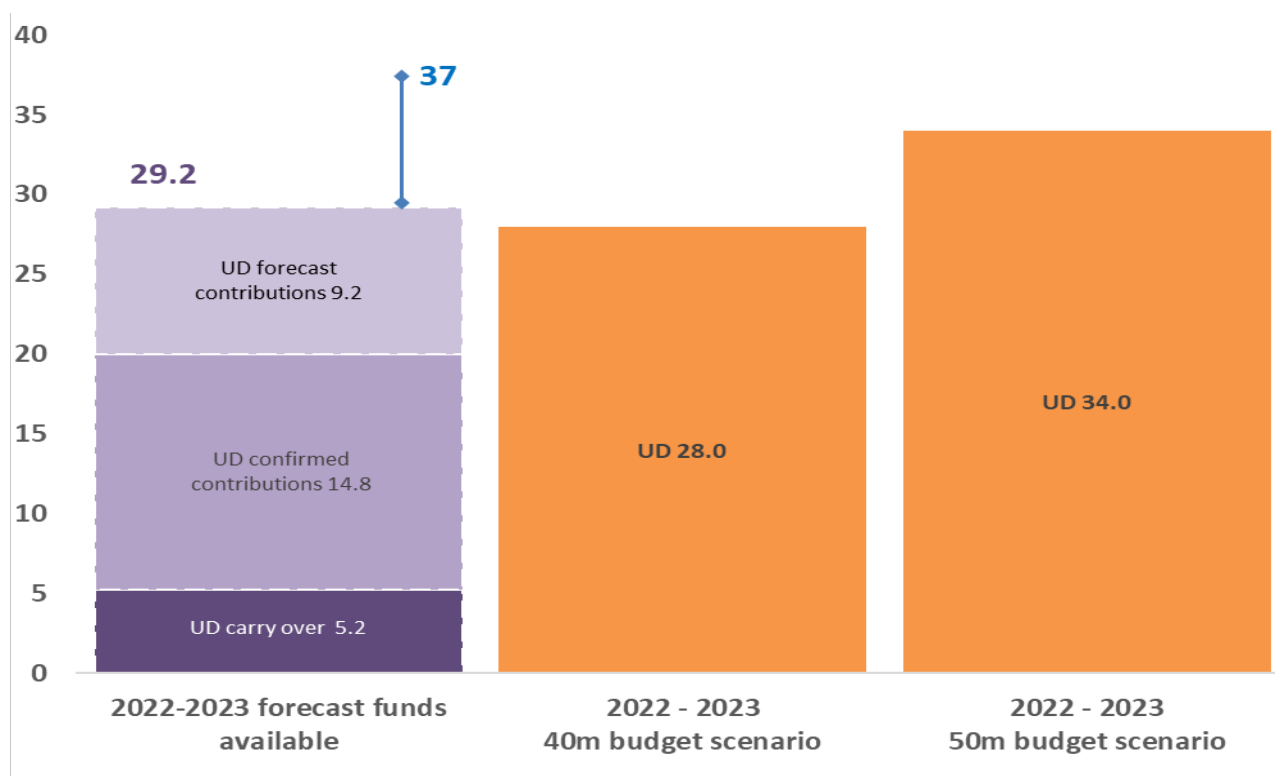


Figure 13. 2022–2023 undesignated forecast funds available and approved budget scenarios (US\$ millions)

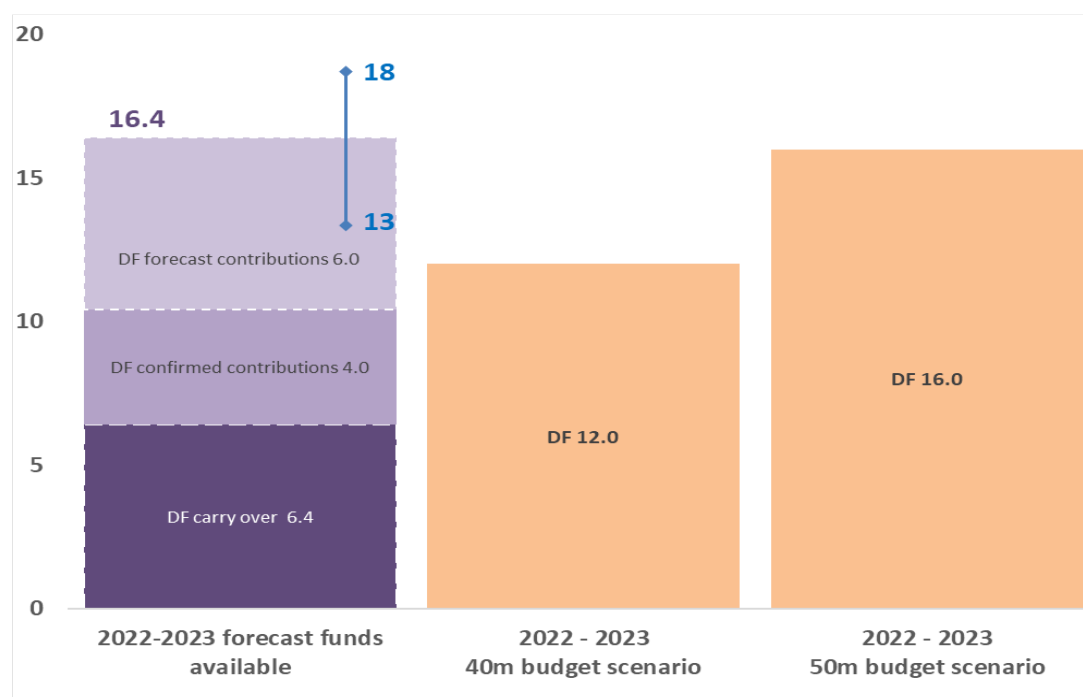


Figure 14. 2022–2023 designated forecast funds available and approved budget scenarios (US\$ millions)

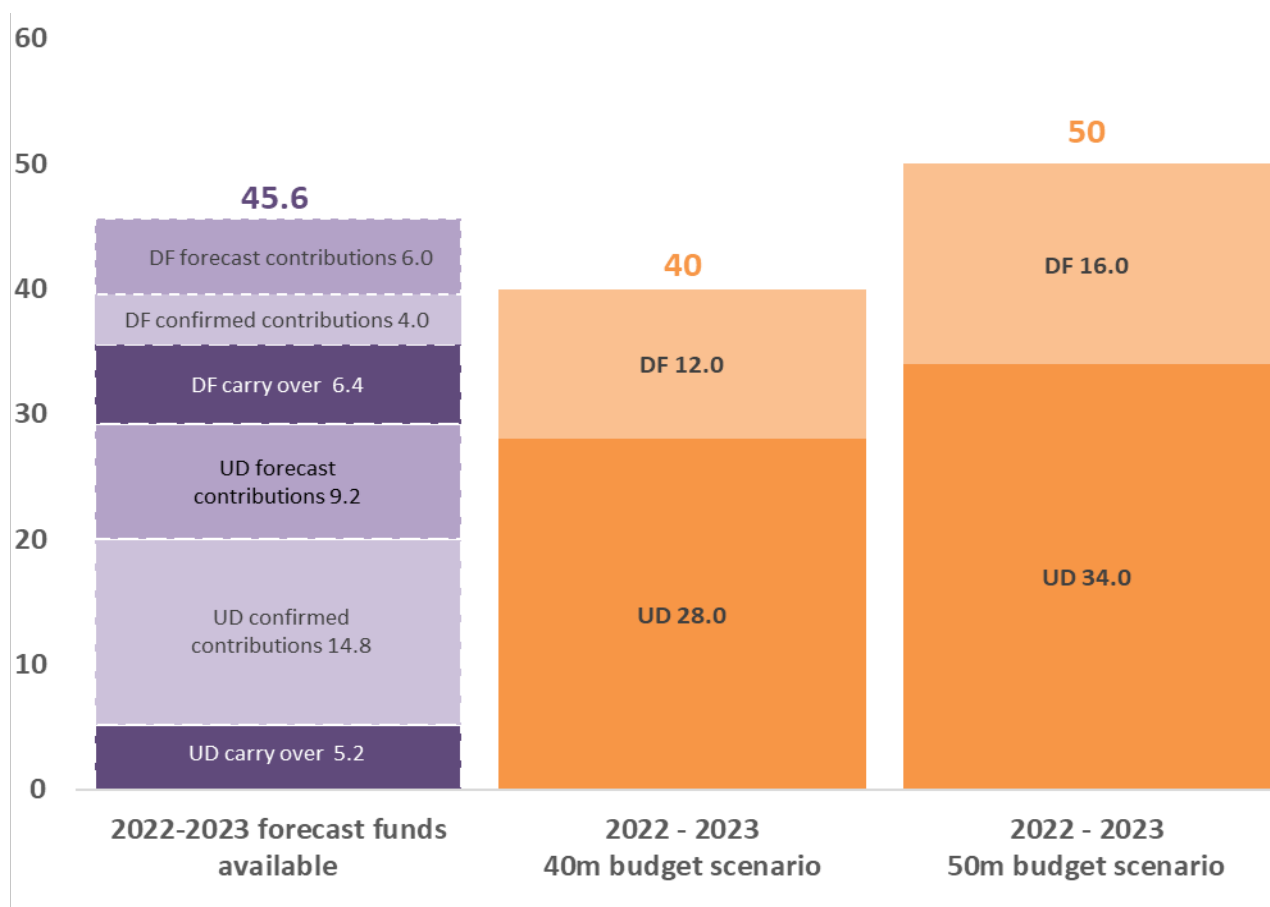


Figure 15. 2022–2023 forecast funds available and approved budget scenarios (US\$ millions)

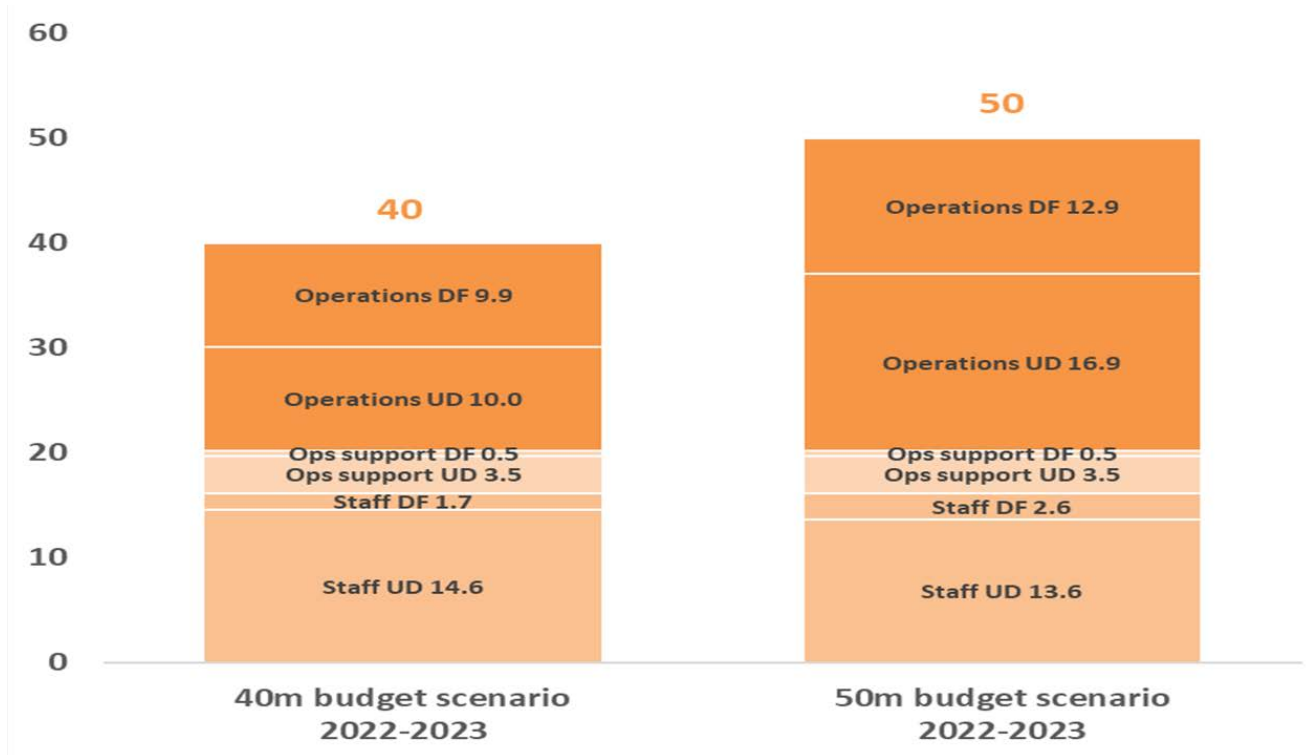


Figure 16. 2022–2023 approved budget scenarios by expenditure category and fund type (US\$ millions)

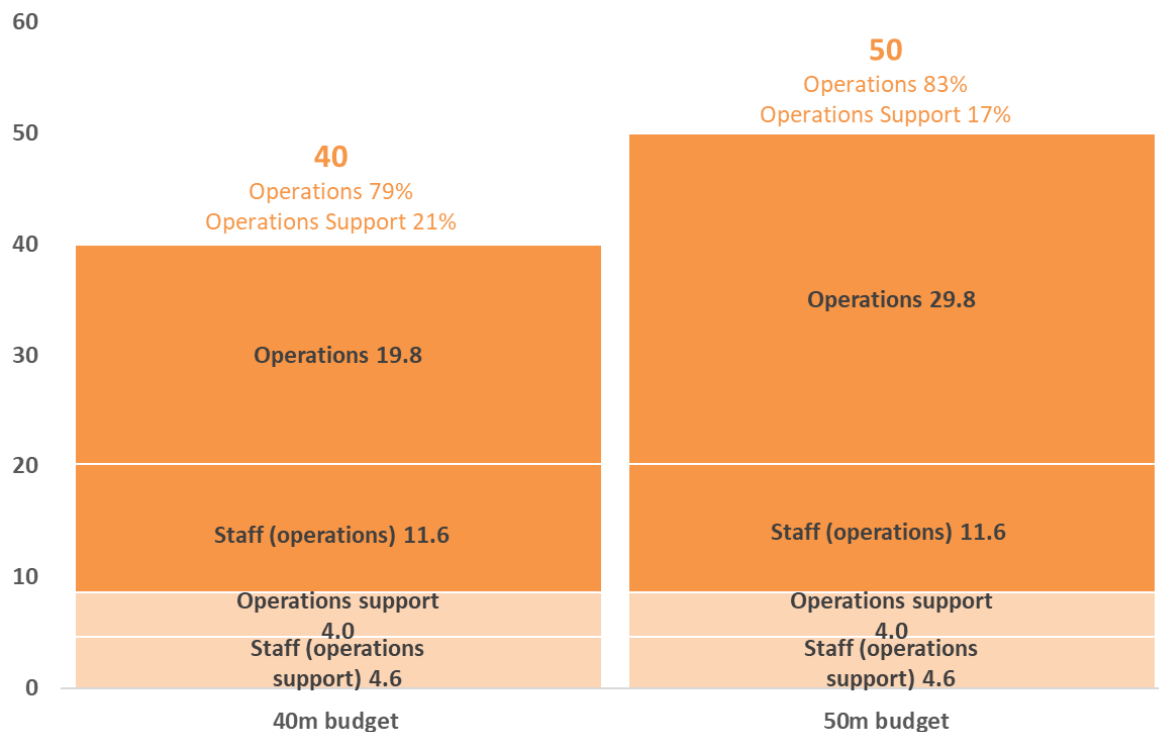


Figure 17. 2022–2023 approved budget scenarios – operations vs operations support, with personnel costs integrated (US\$ millions)

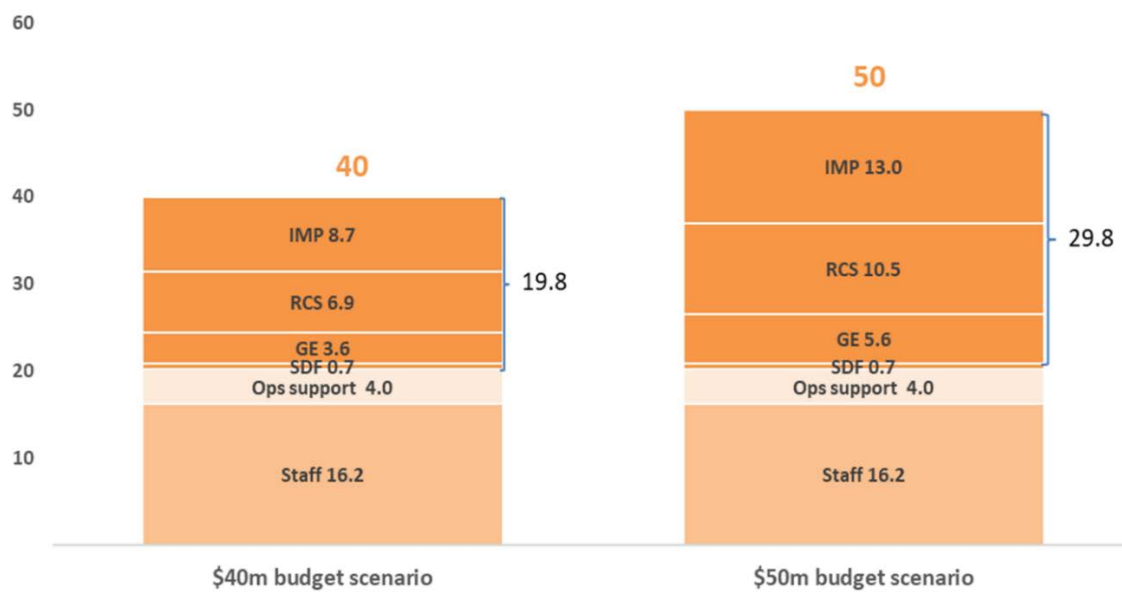


Figure 18. 2022–2023 approved budget scenarios – by work area (US\$ millions)

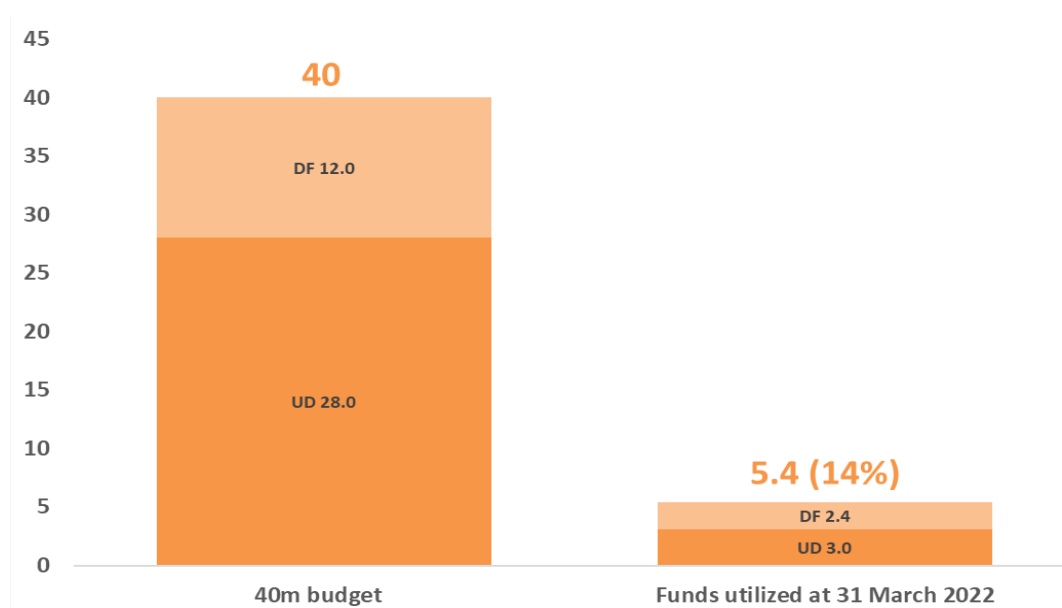


Figure 19. 2022–2023 funds utilized by fund type as at 31 March 2022 (in US\$ millions)

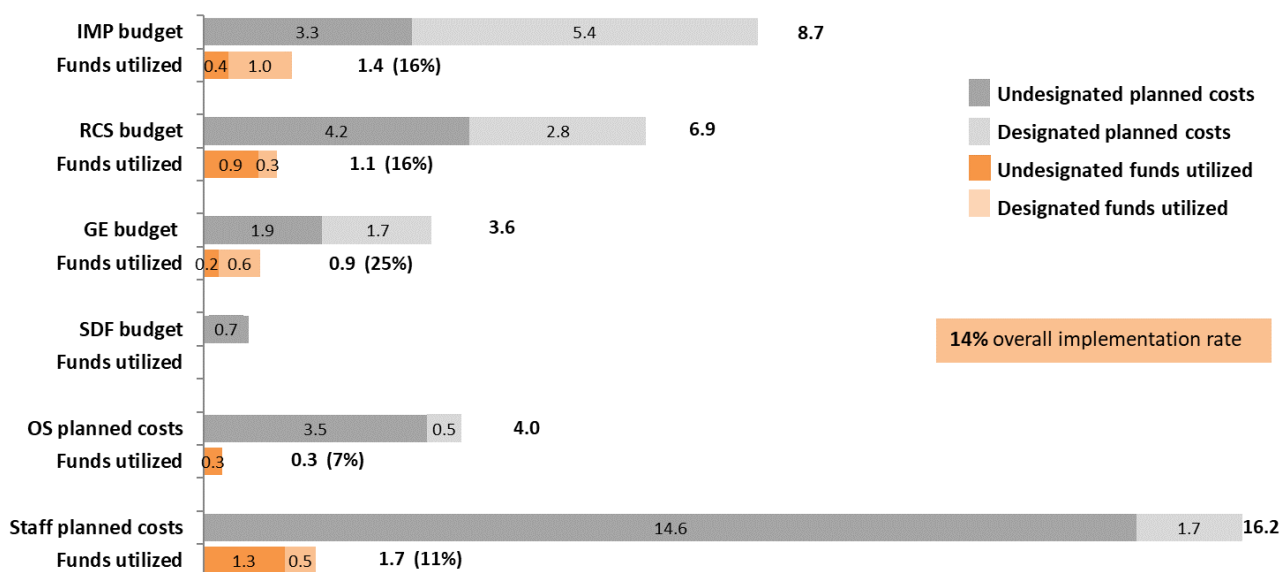


Figure 20. 2022–2023 funds utilized by work area as at 31 March 2022 (in US\$ millions)

2024–2025

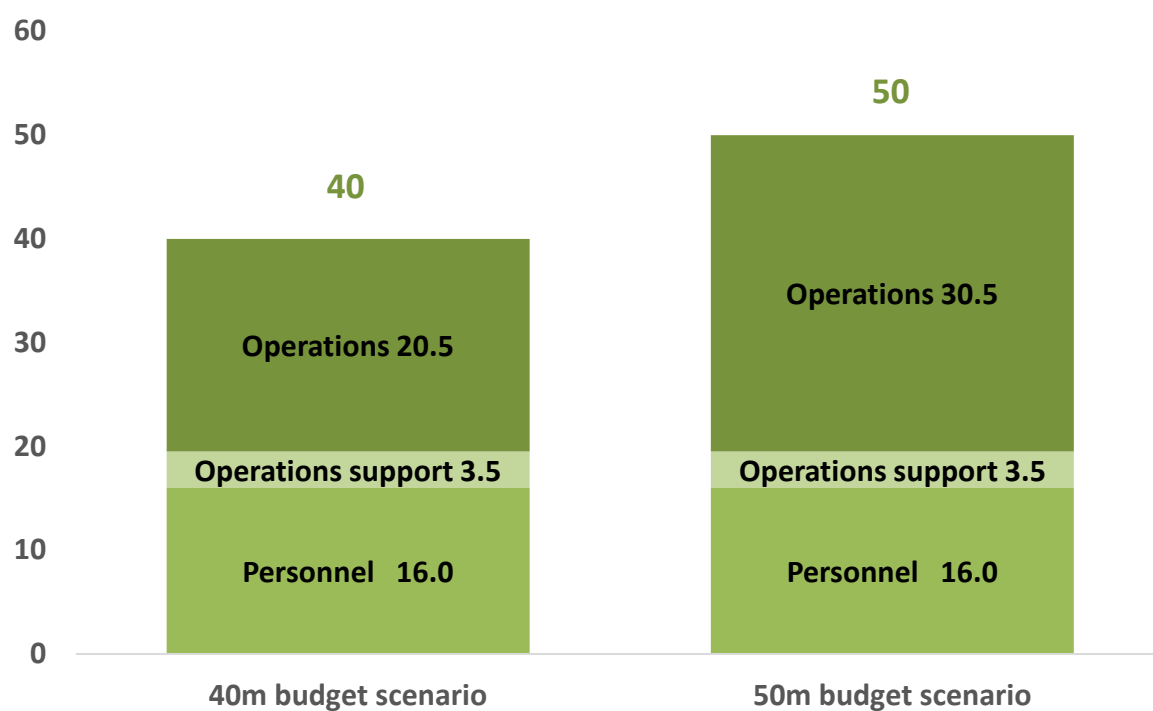


Figure 21. 2024–2025 proposed budget scenario levels by expenditure type (in US\$ millions)

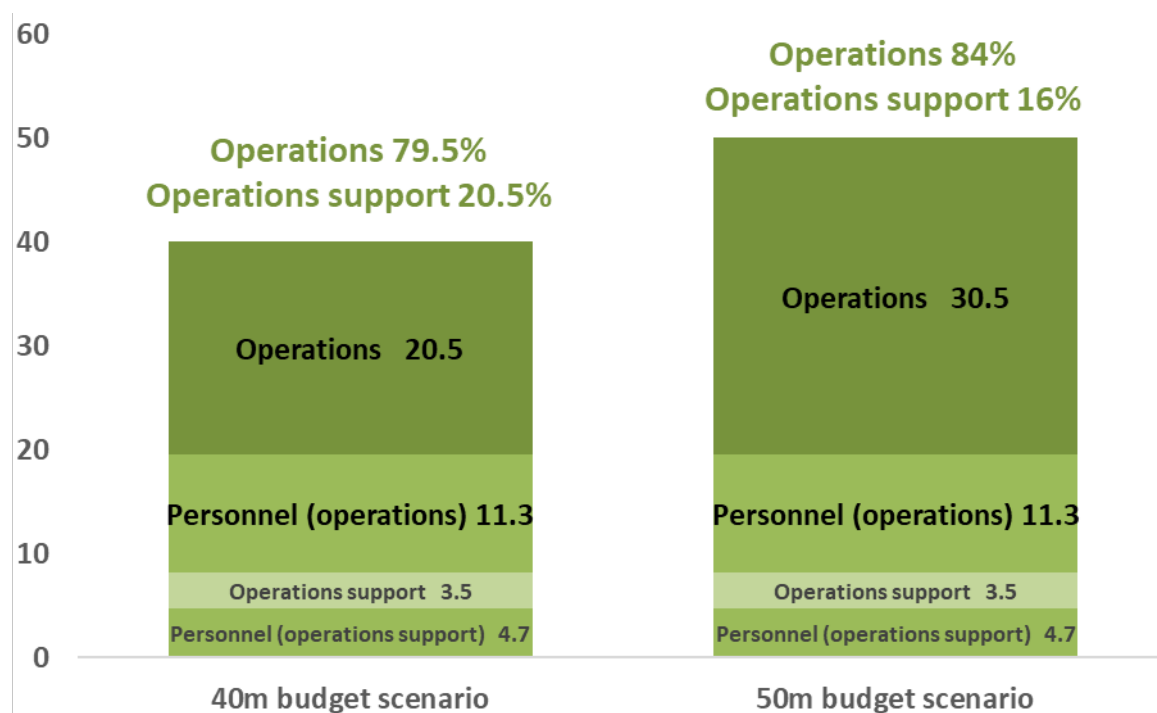


Figure 22. 2024–2025 operations versus operations support (with staff costs integrated proportionally) (in US\$ millions)

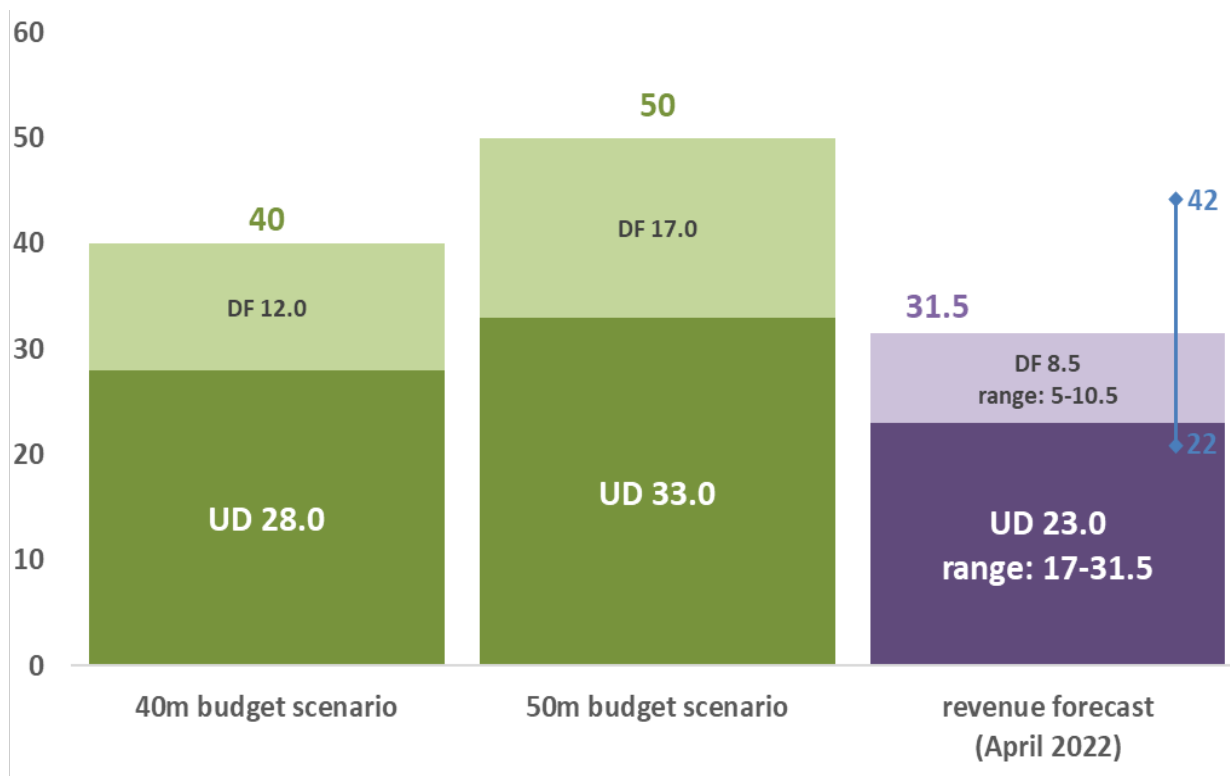


Figure 23. 2024–2025 proposed budget scenarios and revenue forecast (in US\$ millions)

Annex

TDR Certified Financial Statement for the year ended 31 December 2021

Certification of financial statement


The following tables numbered 1 and 2 and related notes have been reviewed and approved.



Michael Mihut
Unit Head, Programme
Innovation and Management
UNICEF/UNDP/World Bank/WHO
Special Programme for Research and
Training in Tropical Diseases



George Kyriacou
Comptroller and Director of
Finance
World Health Organization



John Reeder
Director
UNICEF/UNDP/World Bank/WHO
Special Programme for Research
and Training in Tropical Diseases

Geneva, 9 May 2022

Trust Fund for the UNICEF/UNDP/World Bank/WHO Special Programme for Research and Training in Tropical Diseases

Table 1. Statement of financial performance

For the year ended 31 December 2021

(In thousands of US dollars)

Description	Notes	2021	2020
Fund balance as at 1 January		31 268	24 121
REVENUE	3.1		
Voluntary contributions		21 930	19 562
WHO contributions			1 800
Other funding from WHO		309	502
Interest earned		30	417
Total revenue		22 269	22 281
EXPENSES	3.2		
Staff costs		7 125	7 185
Contractual services, transfers and grants		12 587	6 640
Travel		163	254
General operating expenses		493	478
WHO administrative costs		747	577
Total expenses		21 115	15 134
Fund balance as at 31 December	3.3	32 422	31 268

Notes to the financial statement

1. Basis of preparation

The financial results of TDR are consolidated within the General Fund of the World Health Organization (WHO). Revenue and expenses for the TDR Trust Fund are recorded in a separate fund to allow for financial reporting. A separate balance sheet is not available for TDR as all balance sheet transactions are managed in one set of ledgers for WHO.

The TDR statement of financial performance has been extracted from WHO accounts and all transactions have been recorded in accordance with relevant WHO accounting policies, in accordance with International Public Sector Accounting Standards (IPSAS).

2. Significant accounting policies

For a full set of accounting policies, please refer to the WHO Audited Financial Statement for the year ended 31 December 2021 (see document A75/33¹). The policies below support TDR's statement of financial performance.

2.1 Revenue

Revenue is recognized following the established criteria of IPSAS 23 (Revenue from Non-Exchange Transactions).

Revenue from voluntary contributions is recorded when a binding agreement is signed between WHO and the contributor. When an agreement contains "subject to" clauses, WHO does not consider the agreement to be binding and does not record the revenue and amount receivable until the cash is received. Where there are no payment terms specified by the contributor, or payment terms are in the current accounting year, revenue is recognized in the current period. Where payment terms specify payment after the year end, the amount is reported as *deferred* revenue.

Deferred revenue is reported on the WHO balance sheet as a liability and is released in the period in which it falls due.

2.2 Expenses

WHO recognizes expenses at the point where goods have been received or services rendered (delivery principle) and not when cash or its equivalent is paid.

2.3 Budget comparison

TDR's budgets are prepared on a biennial basis. Refer to table 3 for budget comparison.

¹ Available shortly at <https://apps.who.int/WorldHealthAssembly>

3. Supporting information to the TDR statement of financial performance

3.1 Revenue

- Voluntary contributions

Voluntary contributions in 2021 totalled US\$ 21.9 million (US\$ 19.6 million in 2020). These contributions represent revenue recognized from governments, intergovernmental organizations, institutions and other United Nations organizations. For details of revenue by contributor, refer to table 2.

The increase in revenue in 2021 compared to 2020 is due to higher contributions from Germany and Sweden (both designated and undesignated) along with an increase in designated funding from the United Nations Development Programme (UNDP).

Deferred revenue represents multi-year agreements signed in 2021 or prior years but for which the revenue recognition has been deferred to future financial periods. As at 31 December 2021, deferred revenue amounted to US\$ 9.8 million (US\$ 15.7 million in 2020).

Deferred revenue by contributor

(In thousands of US dollars)

	2021	2020
Belgium	2 043	
Germany	982	2 642
Sweden	4 737	9 144
Switzerland	1 937	3 862
Medicines Development for Global Health Limited (MDGH)	56	66
Total deferred revenue	9 754	15 714

- WHO contributions

Contributions from WHO are recognized on the basis of expenditure; the full US\$ 1.8 million contribution for the biennium 2020–2021 was recognized in 2020.

- Other funding from WHO

Other contributions from WHO reflect implementation of research projects on behalf of other technical areas within WHO. These contributions are recognized on the basis of expenditure. US\$ 0.3 million has been recognized in 2021 (US\$ 0.5 million in 2020).

- Interest allocation

Interest earned represents income received from the investment of TDR funds by WHO.

1.2 Expenses

Lower operational expenditure in the first year of the biennium and higher expenditure in the second year reflects the normal biennial cycle.

- **Staff costs**

US\$ 7.1 million in 2021 (US\$ 7.2 million in 2020) reflects the total cost of employing staff, including charges for base salary, post adjustment and other entitlements, e.g. pension and insurance. Of this, US\$ 0.4 million in 2021 (US\$ 0.2 million in 2020) reflects the cost of non-TDR staff in other WHO offices and departments, working on TDR activities funded by designated funds.

- **Contractual services, transfers and grants**

US\$ 12.6 million in 2021 (US\$ 6.6 million in 2020) represents expenses for service providers. The main components are:

- Agreements for Performance of Work, consulting contracts given to individuals to perform activities on behalf of TDR;
- Letters of Agreement for research or capacity building grants issued to individuals and institutions;
- Technical Services Agreements that relate to collaborative research activities between TDR and various institutions, universities and laboratories; and
- Expenses for fellows supported by TDR. The main components include stipends, education allowance, travel and insurance. Expenses for training of grantees who are not fellows is also included.

- **Travel**

US\$ 0.2 million in 2021 (US\$ 0.3 million in 2020) reflects the cost of travel for non-staff participants in meetings, consultants and representatives of TDR's governing and advisory bodies. Travel expenses include airfares, per diem and other travel-related costs. This amount does not include statutory travel for home leave or education grants that is accounted for within staff costs. The lower level of cost in both 2020 and 2021 reflects the impact of COVID-19 and the travel ban on TDR staff.

- **General operating expenses**

US\$ 0.5 million in 2021 (US\$ 0.5 million in 2020) reflects the general running costs to maintain the office, including utilities, printing, IT hardware and software, telecommunications (fixed telephones, mobile phones, internet and global network expenses) and office rental.

- **WHO administrative costs**

- US\$ 0.7 million in 2021 (US\$ 0.6 million in 2020) reflects the apportionment of WHO administration and management costs. TDR pays administrative costs in accordance with World Health Assembly resolution 34.17.

3.3 Fund balance at end of year

The end of year fund balance of US\$ 32.4 million includes US\$ 12 million working capital (set aside as personnel liability as recommended by WHO), US\$ 2.3 million in legally binding commitments, US\$ 2.0 million activities planned in 2021 but delayed until 2022, US\$ 0.9 million undesignated funds paid at the end of the biennium for use in 2022–2023, US\$ 6.4 million relating to specified funds and US\$ 8.8 million balance of core funding to be utilized in the next biennium.

Table 2. TDR revenue 2016–2021

(In thousands of US dollars)

CONTRIBUTORS	2016	2017	2018	2019	2020	2021
Member States						
Belgium	1 115	721	708	708	708	676
China	55	55	55	110		220
Cuba	5	5				
Germany	666	901	876	1 016	1 361	2 474
India	110		55	55	55	55
Japan	280	280	200	100		50
Luxembourg	1 134	1 074	1 273	1 226	1 695	1 736
Malaysia	25	25	25	25	25	25
Mexico	30	10	20	10	10	10
Nigeria	303					
Norway	952	379	357	325	339	349
Panama		14	7	7		14
Spain	42			112	119	113
Sweden	4 031	5 650	11 168	472	4 682	5 995
Switzerland	1 814	1 677	2 163	1 689	1 995	1 925
Thailand	42	42	93		48	50
Turkey	5	5	5			
United Kingdom of Great Britain and Northern Ireland	3 053	3 726	5 741	4 567	6 471	4 208
United States of America	628	1 254	697	358		987
Total - Member States	14 290	15 819	23 443	10 780	17 508	18 887

1. The core contribution from the Government of China for the two years 2020 and 2021 was recognized in full in 2021 due to timing of receipt of funds.
2. The core contribution from the Government of Sweden for the two years 2018 and 2019 was recognized in full in 2018, in accordance with the terms of the agreement.

CONTRIBUTORS	2016	2017	2018	2019	2020	2021
Bill & Melinda Gates Foundation	2 081	1 338	1 968	1 771	1 200	1 133
International Union against Tuberculosis and Lung Disease (IUATLD)	340	100				
Medicines Development for Global Health Limited (MDGH)					135	93
Robert Koch Institute (RKI)						58
United Nations Development Programme (UNDP)	1 195		1 061	980	650	1 352
University of Oxford					67	
United Nations Peace and Development Trust Fund (UNPDF)						406
Miscellaneous *	(294)	352	1	1	1	1
Refunds to donors			(6)			
Total - Voluntary contributions	17 611	17 609	26 467	13 533	19 562	21 930
WHO Assessed Contribution	802	967	1 100	700	1 800	
WHO Other Funding		113	66	326	502	309
Interest	157	301	319	627	417	30
Grand total	18 570	18 990	27 952	15 186	22 281	22 269

1. The contribution from WHO for the period 2020–2021 was recognized in full in 2020.
2. The contribution from UNDP for the period 2016–2018 was recognized in 2016.
3. Negative amounts in ‘miscellaneous’ represent a decrease in the revenue recognized in a prior period due to changes in contractual terms or a reduction in amounts receivable.

Table 3. Statement of comparison of budget and expenses for the biennium 2020–2021

(In thousands of US dollars)

Expected result	Description	Programme budget (\$40m) 2020–2021	Revised planned costs 2020–2021	Expenses 2020–2021	Implementation (%)
	Research for implementation (IMP)				
1.1.1	Country preparedness for disease outbreaks	150	150	54	36%
1.1.4	Country resilience to the threat of drug-resistant infections	3 500	3 200	2 546	80%
1.3.3	Vector-borne diseases and climate change in Africa	700	500	378	76%
1.1.7	Maximized utilization of data for public health decision-making	210	640	470	73%
1.1.8	Maximized utilization of safety information for public health decision making	420	1 085	991	91%
1.2.1	Strategies to achieve and sustain disease elimination	760	794	653	82%
1.2.6	Optimized approaches for effective delivery and impact assessment of public health interventions	850	2 297	1 792	78%
1.3.12	Gender responsive health interventions	600	252	180	71%
1.1.5	Directions for development and accelerated access to new tools and strategies	110	110	138	126%
1.3.10	Urban health interventions for control of vector-borne diseases	150	142	117	82%
1.3.14	Testing of innovative strategies for vector control	900	150	105	70%
1.3.11	Multisectoral approach on malaria control	400	1 200	493	41%
	Sub-total IMP (a)	8 750	10 519	7 916	75%
	Research capacity strengthening (RCS)				
2.1.1.1	TDR support to regional training centres	1 250	1 705	1 400	82%
2.1.2	Targeted research training grants (MSc, PhD)	3 550	3 953	3 164	80%
2.1.4	Career development fellowship grants	2 400	2 700	2 144	79%
2.1.6	Structured capacity building in IR (ADP)	1 000	426	434	102%
	Sub-total RCS (b)	8 200	8 784	7 142	81%

Expected result	Description	Programme budget (\$40m) 2020–2021	Revised planned costs 2020–2021	Expenses 2020–2021	Implementation (%)
	Global engagement				
1.3.5	Research on social innovation to enhance healthcare delivery	350	1 250	1 108	89%
2.1.1.2	Regional office collaboration and small grants	1 100	700	625	89%
2.2.1	Shaping the research agenda	200	228	170	75%
2.2.2	Capacity strengthening to bring research evidence into policy	200	60	61	101%
2.3.1	Collaborative networks and engagement with global health initiatives	200	200	183	92%
2.3.3	TDR Global	300	300	226	75%
2.3.4	Effective engagement in gender and equity	100	336	276	82%
	Sub-total Global engagement (c)	2 450	3 074	2 648	86%
	Strategic development fund (d)	700	830	624	75%
	Sub-total Operations (e = sum [a:d])	20 100	23 207	18 331	79%
	Operational support				
	Governance meetings	360	60	49	82%
	Director's activities	100	12	2	17%
	Advocacy & communication	240	280	273	98%
	Resource mobilization	100	14	9	64%
	Portfolio planning, monitoring and evaluation	155	26	25	100%
	Financial planning, monitoring and evaluation	40			
	Staff development	95	100	53	53%
	Running costs	720	621	558	90%
	IS / IT platforms	250	758	689	91%
	WHO administrative charges	1 840	1 800	1 220	68%
	Sub-total operational support (f)	3 900	3 670	2 878	78%
	Staff costs (g)	16 000	14 100	13 964	99%
	Total (h = sum [e:g])	40 000	40 977	35 173	86%

Expected result	Description	Programme budget (\$40m) 2020–2021	Revised planned costs 2020–2021	Expenses 2020–2021	Implementation (%)
	Timing differences				
	Expenses transferred from prior biennium workplans			240	
	Expenses charged to prior biennium workplans			836	
	Expenses related to prior biennium workplans			1 076	
	Total expenses as per the Statement of Financial Performance (Statement I)	40 000	40 977	36 249	88%

1. Implementation reflects all expenditures recorded in the WHO accounts.
2. Funds utilized as presented in the financial management report (US\$ 37.7 million) includes expenses as well as commitments (encumbrances) of US\$ 2.3 million but excludes expenses charged on prior biennium workplans (US\$ 0.8 million).