PAN AMERICAN HEALTH ORGANIZATION
WORLD HEALTH ORGANIZATION

# FOURTH SESSION OF THE SUBCOMMITTEE ON PROGRAM, BUDGET, AND ADMINISTRATION OF THE EXECUTIVE COMMITTEE

*Washington, D.C., USA, 17-19 March 2010*

## MODERNIZATION OF THE PASB CORPORATE MANAGEMENT SYSTEM

### Introduction

1.     The Corporate Management System (CMS) Committee of the Pan American Sanitary Bureau (PASB) has been asked to evaluate various options for modernizing its various information system components. In doing this, the CMS Committee is reviewing the business processes of the enabling functions of the Organization and, based on that evaluation, will present three options and a recommendation to the Pan American Health Organization (PAHO) Governing Bodies during 2010.

2.     This report updates the work of the CMS Committee and outlines what will be presented later to the Executive Committee and the Directing Council.

### Background

3.     PASB's Corporate Management System plays a critical role in effectively supporting the delivery of technical cooperation to Member States. In 2008, the 48th Directing Council (Resolution CD48.R1) authorized the use of funds from the Surplus Fund to conduct a project to perform analyses, study options, and issue recommendations for modernizing the PASB Corporate Management System (further described in documents CD48/22 and CE144/25).

4.     The World Health Organization's (WHO) implementation of the Global Management System (GSM) served to challenge PASB to reexamine its own systems to determine if modernization is desirable. PAHO is committed to respond to WHO's GSM requirements. For this reason, all the options that will be presented to PAHO's Governing Bodies to modernize the PASB CMS will respond to these requirements.

5.      To explore modernization options, the CMS Committee relies on a methodology that benefits substantially from lessons learned by WHO and follows a broad consultative process that involves every level of the Organization. As part of this process, teams were assembled that represented various functional areas at regional (Headquarters), subregional and country levels. The CMS Committee's work is designed to assess and understand all the necessary information to produce an informed recommendation. The specific deliverables of this Committee are described as follows:

(a)     Guiding Principles. These principles will guide future efforts to modernize the CMS. The Annex presents the first draft of the CMS Guiding Principles, which were developed as part of a broad consultative process throughout the Organization.

(b)     Business Process Analysis. This analysis will lead to a definition of a desired future state and an understanding of the gaps between what is available now and what is needed to reach that desired future state. This analysis is being carefully documented to ensure that it can be expanded with more detailed analyses of any option selected.

(c)     Articulation of Options. CMS Committee will examine the following three options: (i) adopting WHO's GSM, (ii) continuing to work under PASB's current model, and (iii) pursuing a hybrid option that would implement some of GSM's modules and would improve aspects of the current PASB systems.

(d)     Strengths, Weaknesses, Opportunities, and Threats (SWOT) Analysis. The SWOT analysis will examine various non-cost factors when formulating a recommendation.

(e)     Cost Analysis. A cost analysis will update earlier estimates, adding a 10-year operational life cycle cost; it will be standardized to facilitate the cost comparison across the different options.

(f)     Final Report. This report will integrate the findings from earlier work products, compare costs and benefits, and present a recommendation to the PAHO Governing Bodies.

**Definition of options**

6.      The CMS Committee will examine three options in greater detail. The first option is to adopt WHO's GSM ensuring consistency with the CMS Guiding Principles and ensuring that PASB's unique needs can be met. There are three main ways to adopt GSM, each with an increasing level of independence from WHO. The characteristics of

these three approaches, along with their pros and cons, will be described in the next phase of the CMS Committee's work and be presented to the Executive Committee.

7. The second option is to continue operating under PASB's current model, whereby two system components (Finance and Procurement) are provided by commercial vendors. and the rest are in-house developed components. Appropriate modernization of these system components will be needed.

8. The third is a hybrid option, representing a partial implementation of GSM. In this option, PASB will use some of the GSM components and will keep some of its in-house developed components.

**Progress**

9. The analysis of the Guiding Principles has been completed. The analysis and documentation of Business Processes is roughly 75% complete and has led to the identification of a number of opportunities for significant improvements. As the business process review continues and is completed, the Guiding Principles may need further revision.

10. For the Executive Committee, the options will be fully presented and will be accompanied by cost and SWOT analyses, and a draft of the business processes.

11. For the Directing Council, PASB will present a final report, which will incorporate suggestions of the Subcommittee on Program, Budget, and Administration and the Executive Committee, and integrate all prior analyses. The PASB will also provide a specific recommendation to be considered by the Directing Council.

**Conclusions**

12. The Guiding Principles and PAHO's business processes review are intended to reap a number of benefits that are feasible to obtain and that may warrant the significant investment that is required. These benefits are: (a) accountability and results, (b) improved collaboration, (c) availability of information, (d) adaptability, (e) coordination with WHO, (f) support for emergency operations, (g) gains in operational efficiency, (h) integration of all finance-related processes, and (i) integration of human resources and payroll.

**Action by the Subcommittee on Program, Budget, and Administration**

13.     The Subcommittee is invited to analyze and endorse the Guiding Principles and the direction being taken so far by the PASB and to make recommendations to the 146th Session of the Executive Committee in June 2010.


Annex

**Pan American Health Organization**

*Regional Office of the*
**World Health Organization**

**DRAFT**

# Guiding Principles

## for Modernizing PASB's

## Corporate Management System (CMS)

**CMS Committee**
**BPB.060.ALL.001**
**February 2009**

# Table of Contents

# Table of Contents *(cont.)*

## A.  Introduction

The Pan American Sanitary Bureau's (PASB) Corporate Management System (CMS) is the automated information system support for the various core and enabling functions of the Organization, including, but not limited to, Planning, Program Management, Budget, Finance, Human Resources, Payroll, Procurement, and Evaluation. The Pan American Health Organization (PAHO) has decided to modernize its CMS in order to respond to the requirements of the World Health Organization (WHO) Global Management System (GSM) and the Director created the CMS Committee to lead this process of modernization. The CMS Committee led a broad consultative effort to develop the Guiding Principles of the future system that are presented in this document. These principles will guide the efforts to modernize the CMS.

## B.  Core Guiding Principles

### B.1.  Strengthen Management

**Strengthen management at all levels of the Pan American Sanitary Bureau**

B.1.1.  All activities related to the modernization of PASB's Corporate Management System, and the functionality within its components, will support the mission of the Organization.

B.1.2.  PASB's Corporate Management System will ensure that the corporate management needs of it's programmatic and administrative users in regional, subregional and country entities, as well as PAHO's strategic needs, are adequately supported.

B.1.3.  All management and administrative regulations, rules, policies, procedures, and processes will be reviewed and improved to enable more effective delivery of health technical program results; the burden of administration on technical managerial staff will be lightened.

B.1.4.  Electronic work flow and signature will be implemented where appropriate and supported by manuals and guidance that are accessible, clearly articulated, easily understood and relevant to the needs of all user communities.

B.1.5.  Policies and procedures will be consistently applied at all levels of the Bureau through the implementation of business processes that will be adaptable to change through an agreed governance process.

B.1.6. Roles and responsibilities within each business process will be clearly defined so that the meaning will be the same irrespective of where the work is done or to whom it is assigned.

B.1.7. There will be clear accountability, governance and application of the proper regulatory authority in line with the PAHO Accountability Framework, which will extend to all levels of the PASB, including regional, subregional, and country levels.

B.1.8. Standard formal delegations of authority will align responsibility, accountability and authority.

B.1.9. To support decision making and accountability for results at all levels of the Bureau, transparent information will be uniformly available to all staff throughout the Region, according to established policies.

B.1.10. Program management staff (technical officers, managers and staff in non-administrative roles) will be trained at the level of functional literacy required to enable them to view information, and make real time decisions required to initiate actions that implement and manage their biennial workplans (BWP), without having to become administrative specialists.

B.1.11. The emphasis of the Bureau's internal control of transactions will shift from an ex-ante (before the event) to an ex-post (after the event) control. To ensure this shift, a major change on managerial behavior, skills, and competencies will be needed, supplemented by appropriate delegations of authority.

B.1.12. General controls and an audit trail that evidence the required separation of duties will enable both internal and external audit to use modern techniques to assist in maintaining integrity of the Bureau's work.

B.1.13. Staff will be able to access PASB's Corporate Management System according to their personal profile (roles and responsibilities), irrespective of where they are at any given time.

B.1.14. Decisions of the Governing Bodies will be respected and implemented.

B.1.15. PASB will establish a regional governance process to ensure that regional policies, processes and business rules are developed and managed to reflect requirements at all levels, coordinating with WHO where appropriate.

B.1.16.   Regulations, rules, policies and procedures will allow for scalable operations and be responsive to the demands placed by emergency operations.

B.1.17.   Reports will be available to all stakeholders (member states, donors, and other partners) according to agreed standards.

B.1.18.   Record retention and archiving policies will be reviewed and revised to ensure appropriate availably of information.

B.1.19.   PASB's Corporate Management System will respond to the requirements of the Global Management System (GSM) of WHO.

B.1.20.   PASB's Corporate Management System will permit differences from WHO in rules, regulations, policies and procedures, where appropriate.

B.1.21.   When implementing commercial software, PASB will strive to maximize use of the native capabilities and limit customizations to better facilitate vendor support and upgrade paths.

B.1.22.   Interoperability will be a major goal in the modernization of the CMS.

### B.2.   *Streamline Administrative Processes*

**Streamline administrative processes for planning and program implementation, budget, finance, human resources, procurement and logistics enabling more efficient planning in the use of financial and human resources**

B.2.1.   Decentralization of administrative decision making will be encouraged to take place closer to those receiving the service.

B.2.2.   A service delivery model will be implemented that is cost effective and relevant to the needs of the Bureau.

B.2.3.   Benchmarks and performance indicators will be established to enable monitoring of administrative support tasks in relation to agreed quality of service targets.

B.2.4.   Administrative and support services will be designed such that they are not bound to a geographic location, thereby allowing flexibility as to where support services can be performed.

B.2.5.   A standard costing methodology will be developed and implemented for relevant aspects of planning and program implementation.

B.2.6.    Training materials, manuals and other guidance will be available in easy to use formats to all staff according to their roles, responsibilities and learning needs.

B.2.7.    A fully integrated, closed-loop system will be established to ensure information flows from one process to another. These processes must support the elimination of silos of information and support enterprise compliance management objectives.

B.2.8.    The PASB will move toward Self Service where appropriate.

B.2.9.    Parts of administrative and other processes that do not require human intervention will be automated as much as practicable.

### B.3.    *Operate as a Multilingual Organization*

**Operate as a multilingual organization with 3 levels of representation: countries, sub-regional and regional entities**

B.3.1.    There will be a single description of the full scope of the Bureau's organizational structure that includes all locations and the roles and responsibilities for all functions and their relationship to each other.

B.3.2.    Country, subregional and regional entities lead and co-ordinate the work of the Bureau at country, subregional and regional level, respectively. Support and coordination among entities is expected.

B.3.3.    While ensuring that the work of PAHO is responsive to and reflects the broader agenda of the approved Country Cooperation Strategy (CCS), operational plans (biennial workplans) are developed by country entities within the overall Program and Budget, in coordination with the national authorities.

B.3.4.    While ensuring that the work of PAHO is responsive to and reflects the broader agenda of the approved Subregional Cooperation Strategy (SCS), operational plans (biennial workplans) are developed by subregional entities within the overall Program and Budget, in coordination with subregional authorities.

B.3.5.    The PASB coordinates, consults and collaborates among its regional, sub-regional and country entities to develop policies and procedures which will inform the way the Bureau will work in each functional domain.

B.3.6.    Country entities provide input to the development of regional policies and procedures to ensure alignment with country needs and situations and act as an important link to the corporate work done at Headquarters.

B.3.7.    All information that is needed to be consolidated for global or regional reporting will be in English.

B.3.8.    Reporting to Member States will be available in the official language of their choice.

B.3.9.    User interfaces will be designed with the language needs of staff in mind, with English and Spanish as a priority, followed by Portuguese and French.

### B.4.    *Formal Partnership Arrangements*

**Formal partnership arrangements will operate within the programmatic and regulatory framework of PAHO to support the health mandate of the Organization**

B.4.1.    The relationship between partnerships or institutions and PAHO is clearly set out and managed according to defined PAHO management policies and principles.

B.4.2.    Partners to which administrative services are provided are integrated into the business model for legal and administrative purposes as indicated by the respective Administrative Service Agreement, Terms of Reference or Memoranda of Understanding.

B.4.3.    Any partnership or entity that is hosted under an Administrative Service Agreement or its equivalent will use a reporting framework agreed to by both parties.

B.4.4.    The work of partnerships and other institutions that contribute to the achievement of PAHO and WHO expected results will be reflected in PAHO's SP and PB (together with associated resources), and reported on by the PASB.

B.4.5.    PAHO will support the UN reform agenda within the overall context of the needs of PAHO at all levels of the PASB.

## C.  Program Management

### C.1.  *Role of Results*

**Put results at the core of PAHO's work**

C.1.1.  PAHO plans and manages its work within a results-based management framework. In this framework, programs are developed in a logical and coherent results structure. Results are developed in a hierarchical structure to reflect a "results chain" in which each element has a clear cause-and-effect relationship to those above and below in the hierarchy: (a) Strategic Objectives to which the members states are committed and to which the PASB assists in achieving through (b) Regional Expected Results (RER's) to which the PASB is committed and accountable, and (c) Office-Specific Expected Results (OSERs) to which the PASB´s entities are committed and accountable.

C.1.2.  Results form the basis for strategic and operational resource planning and mobilization, as well as allocation to AMPES entities (Country, Sub-regional, and Regional). Resources are allocated to entities' products/services and OSERs that will contribute to the achievement of RERs and Strategic Objectives.

C.1.3.  An AMPES entity (Country, Sub-regional, or Regional entity) may contribute to the delivery of many RERs, through their OSERs; and a RER may be delivered by many entities. The two key management dimensions of the organization are therefore results and the RBM Framework (as reflected in the organizational structure), enabling analysis of "who" is accountable for "what". Within the results chain, one result is linked to one and only one higher level result.

### C.2.  *The Agreed Work of the Organization*

**The agreed work of the Organization is stated in the Strategic Plan (SP) and related Program and Budgets (PB) which flow from the Health Agenda for the Americas, are informed by the Country and Subregional Cooperation Strategies, and are aligned with WHO's MTSP and the Global Health Agenda of the WHO General Program of Work**

C.2.1.  The PAHO Strategic Plan and its operational plans (BWPs) are informed by the Health Agenda for the Americas, Country and Subregional Cooperation Strategies, country, subregional and regional priorities, the WHO MTSP and the Global Health Agenda of the WHO GPW,

decisions of the PAHO Governing Bodies, and legal obligations of the Bureau.

C.2.2.      The five-year Strategic Plan (SP) and related two-year Program and Budget (PB) express the agreed programmatic work of PAHO, and represent the budget document of the Bureau. Assessed and voluntary contributions will be managed within the framework of the approved SP and PB, which may be subsequently revised under the delegated authority of the Governing Bodies. The PB is developed on the basis of Strategic Objectives and related Regional Expected Results (RERs) through a bottom up process. The budget is set for a two-year period, is approved by the Governing Bodies, and is expressed in US dollars. The RERs are grouped by Strategic Objective.

C.2.3.      The SP and PB are published and approved by the Governing Bodies, and show results budgeted by (a) Regular Budget (assessed contributions), (b) Voluntary Contributions, and (c) country, sub-regional and regional entities. It also shows the breakdown, in dollar values or percentage terms, within country, sub-regional, and regional entities as a group.

C.2.4.      The development of the SP and the PB are based on: (a) the definition of results with indicators, baselines and targets for a five-year period (i.e. SP) and for a two-year period (i.e. PB), and (b) the determination of the resources required to deliver the results for two years (known as Program and Budget Costing). The definition of results leads the process.

C.2.5.      In the PB, budgets reflect the costs of achieving the Region-wide Expected Results (RERs). These costs are arrived at by aggregating upwards the resources required by the entities responsible, at various organizational levels, for delivering them or portions of them. The preparation of the PB is an iterative and consultative process. At the time of operational planning, allocation from the approved budgets is based on accountability for results and the contribution of each organizational level and AMPES entity.

C.2.6.      Human resources planning is based on the planned results of the Organization. Budgeting for results includes consideration of resource requirements both for staff and operations. At the time of operational planning, human resources are (a) planned together with deliverables, (b) costed against the budget associated with results at the Products and Services level, and (c) reflected in the Biennial Workplan (BWP).

## C.3.    *Biennial Workplans (BWPs)*

**Ensure that biennial workplans (BWPs) developed through collaborative operational planning are coherent, consistent and harmonized**

C.3.1.    BWPs are developed by each AMPES entity. BWPs reflect accountability for results (OSERs) and represent commitments for achieving results that will contribute to achieve the results stated in the SP and PB (RERs).

C.3.2.    Managerial authority and accountability in PAHO are based on the RBM Framework. Entity managers are responsible for and have authority over funds allocated for the work of the organizational entity they manage, and are accountable for the achievement of results (OSERs).

C.3.3.    BWPs embody 100% of the work and the resources of the entity and are planned and approved based on the delivery of results. When it is necessary to revise or change OSERs, BWPs will be revised and submitted for approval by Executive Management (EXM). When it is necessary to revise or change RERs, the PAHO Strategic Plan will be revised and submitted for approval by PAHO´s Governing Bodies.

C.3.4.    While retaining ultimate responsibility, Entity Managers may delegate to other staff (AMPES project coordinators) the authority to incur obligations or expenditures against approved BWPs within applicable Delegation of Authority and Financial regulations.

C.3.5.    Allocations are established per RERs and OSERs. In accordance with applicable rules and regulations, (a) the Entity Manager has the authority to make changes and adjustments to allocations among approved AMPES projects; (b) the AMPES project coordinator has the authority to make changes in the products/services of his/her project, and adjustments within approved allocations for the project and across approved products and services; and (c) a responsible officer for approved products and services has the authority to adjust tasks related to those products and services.

### *C.4.    Collaborative Planning*

**Foster collaborative planning across programs and all levels of the Bureau**

C.4.1.    Many programs cut across both organizational and technical boundaries. One of the goals of the PASB is to improve and facilitate the collaborative nature of planning, implementation and monitoring.

C.4.2.    The work of the Organization takes place at regional, subregional, and country levels under the authority of the entity manager at that level.

| Level of Work | Authority |
| --- | --- |
| Country | Country Entity Manager (PAHO/WHO Representative-PWR) |
| Subregional | Subregional Entity Manager |
| Regional | Regional Entity Manager (Director, EXM members and chief of some EXM offices, and Area Managers) |

C.4.3.    The country, subregional and regional BWPs represent all the work at a level that is to be delivered by PAHO as a whole at that level. The essential part of the work is planned and managed by the corresponding entity and may include inputs from other entities of the different levels, contributing to (or affected by) that plan. For this reason, each BWP at a particular level brings together all the work from all other relevant BWPs, enabling a view of all the work planned in relation to a given level or entity.

C.4.4.    PWRs are directly accountable for all in-country level collaboration. Similarly, subregional entity managers are directly accountable for all the subregional collaboration. Regional entity managers are directly accountable for all regional collaboration that is related to the themes under their responsibility. Such activities shall be planned, budgeted, and managed through the entity's BWP, which is under the responsibility and authority of the respective entity manager.

C.4.5.    Work directly supporting an entity, which is planned and implemented by other entities of the different levels of the Organization, will be included in the relevant BWPs only after formal consultation and approval of the affected entity manager.

C.4.6.     The work of one entity that directly supports the work of another entity must be included in the BWP of both entities, one as a "contributor" and the other as the "owner" of the activity, respectively. However, the corresponding resources (human or financial) should be reflected only in the BWP of the entity incurring the cost. If more than one entity incurs a cost then each entity's BWP should reflect only the budget for its portion of the cost.

## C.5.    *Usage of Financial Resources*

**Financial resources are used to achieve the results agreed with Member States through the PAHO Strategic Plan and its Program and Budgets**

C.5.1.     Financial resources are managed according to PAHO priorities and resource requirements as expressed in the SP and PB, and approved by the Governing Bodies.

C.5.2.     All financial resources are managed in an integrated and consistent manner irrespective of their sources, and are all planned, budgeted and spent against approved biennial workplans in the same consistent manner.

C.5.3.     The Program and Budget is in essence a signed agreement with Member States which governs planned interventions and the respective budget, and which provides direction for allocation and implementation of Voluntary Contributions. Resource mobilization efforts are directed towards securing full funding for the Strategic Plan.

C.5.4.     Voluntary Contributions are recorded and managed in relation to the provisions in a formal agreement, including end-dates, reporting requirements and the purpose for which they were provided. Voluntary Contributions that require specific reporting to partners against specific budgets or plans or are controlled according to specific dates shall be accounted for individually as specified contributions (earmarked voluntary contributions).

C.5.5.     Voluntary Contributions that can be used flexibly for a given broad purpose, such as a Strategic Objective or RER, and do not require separate reporting from other funds for the same purpose, should be pooled with other funds for the same purpose to facilitate a higher level of allocation, planning and reporting. All Voluntary Contributions received will be recorded as unspecified unless there is a clear reason to do otherwise (un-earmarked voluntary contributions).

C.5.6.    When PASB manages funds purely on behalf of other parties (including funds for supplies, funds managed on behalf of partnerships, and funds managed on behalf of other UN agencies), these will be clearly accounted for outside the results framework. Clear criteria will ensure that such funds will be excluded from the budget for results and actual expenditures will not be shown against budgets for results.

## C.6. *Analytical Program and Financial Monitoring*

**Facilitate analytical program and financial monitoring to increase organizational effectiveness, efficiency, and performance**

C.6.1.    The performance of PAHO is monitored and assessed against the expected results as stated in the SP and its PBs. Performance, Monitoring and Assessment (PMA) involves (a) the review of delivery of products, and (b) judgment about whether expected results are on track or at risk. Achievements are systematically measured using performance indicators. Financial implementation is assessed against the approved PB as adjusted, if applicable. All costs must be linked to results.

C.6.2.    Technical progress towards achieving expected results, and indicators at the RER level, will be monitored on an ongoing basis and formally reported at the end of each biennium.

C.6.3.    Management will have an up-to-date and easily accessed overview of results at all levels that includes both financial information and the status of the delivery of products and services. Status of delivery is a management assessment of progress and risk in delivering products or results. To support this, management information on progress (a) will be tracked on a regular basis, and (b) will be aggregated upwards from products and services and assessed along two dimensions which are linked to the accountability framework: the RBM (results chain) and results (product and service information).

C.6.4.    Periodic Performance, Monitoring and Assessment (PMA) reporting will allow a review of programmatic and financial implementation (by expected result, entity and fund. Up-to-date programmatic and financial information on biennial workplans and budgets will be available to support decision-making and monitoring.

## D.   Financing the Organization

### D.1.   *Maintenance of Credibility and Trust*

**Maintain credibility and trust with member states and donors through improved transparency on the financing of the Organization**

D.1.1.   Financial Policies: PAHO will prepare financial statements on an annual basis which comply to both the International Public Sector Accounting Standards (IPSAS) and the PASB Financial Regulations and Rules.

D.1.2.   Income is recognized based on a signed agreement to enable timely implementation of programmatic activities. In the case of multi-year agreements, the unexpended balance of the agreement will be treated as deferred income and made available for implementation in subsequent financial periods.

D.1.3.   Program Support Costs (PSC) will be earned based on voluntary contribution expenditures. The Program Support Cost fund (PX) will be increased with earnings generated from PSC.

D.1.4.   Allotments will not be issued in excess of the total amount available in the Program Support Cost fund (PX), based on actual earnings, not projections.

D.1.5.   Expenditures cannot exceed the amount allotted.

D.1.6.   The Expenditure Recognition policy will comply with IPSAS Requirements, i.e. goods or services will be recorded as expenditures when delivered.

D.1.7.   Reimbursable Expenditures, amounts due to PAHO from third parties, should be treated as an account receivable pending receipt of funds.

D.1.8.   Fund Accounting – PASB must present financial statements by fund (Regular Budget (RB), Voluntary Contributions (VC), Other, etc). Transactions between funds which result in duplication of income or expenditure need to be eliminated from the financial reports.

D.1.9.   Cash, investments, fixed assets, accruals and other liabilities will be separated by financial/accounting fund.

D.1.10.    Fixed assets purchased over the materiality threshold need to be capitalized and depreciated. Project budgets should be charged the value of the asset upon purchase.

D.1.11.    Each asset should be assigned to the responsible officer with an assigned location.

D.1.12.    Contributions in-kind should be accounted for at fair value when available.

D.1.13.    Financial instruments "available for trade" should be accounted for at Fair Value. Periodic review of assets for impairment will be carried out as required.

D.1.14.    Strong internal controls and transparency are required to ensure that PAHO receives an unqualified audit opinion on its Financial Report.

D.1.15.    Certified financial reports to donors will be prepared in accordance with the terms of the agreement, usually on a cash basis. However, the ability to report to donors on the accrual basis of income and expenditure should also be an option.

## D.2.    *Long Term Financial Stability*

**Long term financial stability of the Organization**

D.2.1.    Financial planning and reporting will link financial information with the Program and Budget and organizational responsibility. Information for financial planning from all sources of funds will be available on an integrated basis. PASB needs to generate reports to meet statutory, management and operational needs.

D.2.2.    Multicurrency financial transactions will be allowed. These transactions will be translated into the functional currency (USD). Assets and liabilities will be re-valued periodically.

D.2.3.    In accordance with International Public Sector Accounting Standards, funds should be set aside for known future liabilities. Accruals should be segregated, i.e., by accrued annual leave, education grant, home leave, staff health insurance, repatriation costs, etc.

D.2.4.    A reserve for bad debt should be established for voluntary contributions. (For example, this reserve will be funded by Program Support Cost income and will be periodically adjusted based on outstanding accounts receivable balances. Write offs of bad debts will also be charged against Program Support Cost income and will be disclosed in the financial report.)

D.2.5.    At the end of the biennial budgetary period, the unexpended balance of the funded portion of the Regular Budget Appropriation will be transferred to a budgetary surplus account. The disposition of these funds will be determined in accordance with the Financial Regulations.

D.2.6.    Upon the expiration of an agreement funded by voluntary contributions, any unexpended balance will be returned to the donor unless a written agreement exists, allowing PASB to transfer the unused funds to another project or financial period.

D.2.7.    The subsequent biennium's budget must be made available in the current financial period, when appropriate, to enable the commitment of funds for contracts/services to be delivered in the subsequent biennium.

D.2.8.    Investment income will be allocated to those funds or projects designated by the Director, based on month-end cash balances.

## D.3.    *Efficient Operations*

**Efficient operations to mobilize / utilize funds**

D.3.1.    Assessments, contributions, and special, non-project funds will be awarded to the appropriate entity using a harmonized, single process, irrespective of source.

D.3.2.    Biennial workplan funding will be initiated and managed by the respective entities.

D.3.3.    Expenditure data will be available throughout the PASB on a real-time basis for financial transactions, and others when appropriate, including access to all expenditure details of the entities at regional, subregional and country levels. Drill down capability to research transactions will be available, and appropriate measures will be taken to protect confidential information.

D.3.4.     Integrated financial information will be available throughout the Bureau. This information will be made available in various dimensions, including groupings by regional, sub-regional and country levels, and others.

D.3.5.     Staff costs, including salaries, post adjustments, education grants, statutory travel, staff health insurance, pension, etc., will be charged to the appropriate project based on the full accrued costs associated with the respective posts. The salaries and benefits will reflect those prescribed by the United Nation's Common System of Salaries and Allowances, as well as the costs established by PASB's analysis of accrual requirements.

D.3.6.     Financial processes will be harmonized across the PASB. The Bureau will apply common "best practice" financial procedures to all locations.

D.3.7.     Invoices will be paid in the same currency as per the purchase order. Purchase orders will be paid in the same currency of the contract. In exceptional situations, flexibility to change currency will be allowed.

D.3.8.     Where costs can be clearly identified (e.g. supplies, printing, etc.), a direct charge should be made to the entity benefiting from the goods or services provided.

D.3.9.     All contracts or purchases of goods/services (including non-staff contracts) will be settled according to the expenditure recognition policy (delivery principle).

D.3.10.    Reimbursement for expenses, including non-salary staff entitlements, will be processed using a single, harmonized process.


### D.4.    *Cash Management and Treasury Operations*

**Ensure efficient and safe cash management and treasury operations within agreed investment management principles**

D.4.1.     Cash flow and foreign currency exposure forecasts will be available. Online reporting will support cash concentration, thus reducing lost revenue through funds lying idle. Control of operational risks of investment and foreign exchange exposure will be facilitated through on-line position reporting for management review based upon detailed cash flow forecasting. Availability of comprehensive data on global banking operations will be available centrally and support more cost effective management of banking relationships.

D.4.2.     All payment files should go directly from the sub-ledgers such as Accounts Payable or Payroll to the banks, after approval from Treasury.

D.4.3.     All non-US dollar transactions will be converted on the transaction date using the prevailing UN exchange rate. Month-end balances of assets and liabilities will be revalued using the UN rate in effect on the first day of the following month.

D.4.4.     Exchange Rate Gains and Losses: (a) Purchases—Exchange gains and losses incurred from the time the Purchase Order was created until the time the invoice is received and entered into the corporate procurement and financial systems are to be charged directly to the project. Exchange gains and losses, from all sources of applicable exchange rates from the time the invoice is booked in accounts payable to the time the invoice is settled (paid), will be managed centrally. (b) Receivables—The constant dollar value of all funds outstanding will be charged directly.

# E.   Staffing the Organization

## E.1.   *Alignment of Human Resources*

**Human resources aligned with the overall strategic and operational plans of the Organization**

E.1.1.     In order to deliver the expected results of their programs, managers must develop an HR Plan linked to and updated in the BWP, representing the position and personnel components of the biennial workplan.

E.1.2.     The HR Plan consists of positions and assignments, which will be defined by functions with a clear outline of the role, nature, duration, funding, duties, and competencies required and relevant information linking the HR Plan to the results chain and workplans.

E.1.3.     The HR Plan will be budgeted based on standard costs and reconciled with approved budgets. Staff members will be appointed to positions or assignments subject to funding being available. Other personnel will only be budgeted against products and services costs.

E.1.4.     With the guidance and assistance of the HR Advisor, the manager will: (a) Define, through the HR Plan, actions related to recruitment priorities, reclassification activities, contract administration, and changes to staff status. (b) Monitor and revise the HR Plan in order to adapt to changes in programmatic priorities, funding and availability of workforce.

E.1.5.    Contractual arrangements for staff (e.g. continuing, fixed-term and temporary appointments) and non-staff (e.g. Ministry, SSAs, CLTs, Agency, etc.) will serve the Organization's programmatic and operational needs.

## E.2.    Skills and Competencies of Personnel and Teams

**Alignment between the skills and competencies of personnel and teams, and the skills and competencies required to produce expected results**

E.2.1.    Competencies will be integrated throughout HR processes to form an integral part of planning, recruitment, learning and development, personnel performance and reassignment activities.

E.2.2.    Candidate rosters will be created and maintained to allow easy selection and recruitment.

E.2.3.    With the guidance and assistance of an HR Advisor, the manager will ensure through the recruitment and selection process that all personnel have the necessary skills and competencies required by the Organization.

E.2.4.    Managers will ensure that the skills and competencies of existing personnel are continuously enhanced through performance management, learning and development.

E.2.5.    Both core and program learning needs will be aligned to support strategic and operational objectives of the Organization.

E.2.6.    Performance assessment will allow managers to evaluate personnel in relation to agreed objectives, competencies and development needs.

E.2.7.    Career management opportunities, including rotation and mobility, will empower personnel to plan, organize and pursue personal career development goals in an enabling environment.

E.2.8.    To facilitate the assignment of personnel, information on positions, staff eligibility for rotation and mobility, and staff competencies will be made available to decision makers.

### E.3. *Conditions of Service and Contractual Mechanisms*

**Conditions of service and contractual mechanisms are consistently applied throughout the Organization**

E.3.1.   Contract types will be aligned with the nature and duration of the function.

E.3.2.   Conditions of service, entitlements and benefits will be based on the contract type, place and duration of the assignment and personal status vis à vis dependents, international eligibility, etc.

E.3.3.   Exceptions to staff rules, regulations or policies in establishing conditions of service or contractual agreements will be captured and monitored.

### E.4. *Empowering Managers and Staff*

**Empower managers and staff to be more effective through access to information, simplified processes and delegation of authority**

E.4.1.   Human Resources processes will be harmonized and streamlined to support both centralized and decentralized administration.

E.4.2.   Initiation and modification of HR actions will be decentralized to managers and personnel to the greatest extent possible while being consistent with efficient HR processing, the overall accountability framework, delegation of authority, and the authorized HR Plan.

E.4.3.   Personnel will be able to view and update their personal data and access information on their entitlements and benefits and assignment details. Personal data updated by personnel will be validated as appropriate.

E.4.4.   Managers will have access to relevant personnel and job-related information pertaining to the personnel they manage.

E.4.5.   Managers and staff will be held accountable for HR actions for which they are responsible and have authority.

E.4.6.   HRM will monitor HR actions initiated by managers and personnel to ensure that they are in line with the Staff Rules, Regulations, policies and procedures.

E.4.7.    Personnel in Country Offices and Centers responsible for administration of HR actions (PWR's, Administrators and HR Focal Points) will have the training and information necessary to effectively execute this role.

### *E.5.    Human Resources Data Capture and Maintenance*

**HR data capture and maintenance**

E.5.1.    Data necessary to implement entitlements, benefits and/or contract management and to identify the complete PASB workforce will be captured and maintained, as appropriate, for all persons working in a PASB workplace, regardless of duration or type of appointment.

E.5.2.    Emergency contact information for all personnel will be captured, maintained and available as needed.

E.5.3.    Personnel data will be treated in a confidential and respectful manner; access will be provided as authorized.

E.5.4.    Information will be captured and maintained to support reporting requirements from Governing Bodies, WHO and UN.

## F.   Operational Support – Payroll

### *F.1.    Timely Payment of Payroll and Benefits*

**To pay all PASB Staff Members globally in a timely and accurate manner**

F.1.1.    Payroll will administer salary calculations and disbursements to staff members with continuing, fixed-term and temporary appointments, in accordance with UN and PASB Staff Regulations and Rules.

F.1.2.    The scope of persons to be paid by the payroll system will extend to the maximum number of types of persons, as appropriate.

F.1.3.    Payroll will have responsibility for the accurate payment of current, overtime and retroactive elements of salary, as well as voluntary and involuntary deductions and recoveries from salary. Common, global processing rules for entitlements will be used where applicable.

F.1.4.    Payroll will automatically process entitlements in multiple currencies, and will effect payment in multiple currencies, in accordance with the UN and ICSC policy.

F.1.5.    Staff members will have access to a salary advance facility, in accordance with Staff Rules and Regulations.

F.1.6.    Payroll will process scheduled payments to staff (i.e. monthly) on the agreed day, and will process payment of all ad hoc payments in a timely manner.

F.1.7.    Payroll will be able to independently process logical categories of staff, independent of, and irrespective of geographic location.


## F.2.    *Efficient Management of Payroll Services*

**To provide efficient management of payroll services**

F.2.1.    The effort of administering payroll will be reduced through the single entry (retro, overtime, current and future dated) and single storage of data, and by effecting payment on the basis of statutory conditions, except when otherwise notified or recorded.

F.2.2.    Data will be validated as close to its source as possible, to improve data quality.

F.2.3.    The effort of administering payroll will be reduced by automating standard processes (e.g. by using automatic calculations and automatic interfaces), when appropriate.


## F.3.    *Responsiveness to Payroll Clients*

**To be responsive to Staff Members and other payroll clients**

F.3.1.    Have a consolidated view of each staff member's financial transactions with the Organization.

## G.   Operational Support – Procurement

### G.1.   *Provision of Procurement Services to Member States*

**Provide procurement technical cooperation and services to Member States so they can improve the health of their populations and maintain their populations' health at optimal levels**

G.1.1.    As an international, inter-governmental organization, PAHO provides services for the procurement of goods and services for its Member States.

G.1.2.    Procurement services will use the following mechanisms: Reimbursable Procurement Mechanism, the Revolving Fund for Vaccine Procurement (RF), and the Regional Revolving Fund for Strategic Public Health Supplies (SF). Future systems must support these and similar mechanisms that may be created in the future.

### G.2.   *One Procurement Solution*

**One procurement solution throughout the Pan American Sanitary Bureau**

G.2.1.    Procurement will be viewed as a whole, including procurement of goods, services, provided internally or externally, and which can be procured at the regional, subregional or country levels.

G.2.2.    Service contracts will include services provided by institutions and individuals not entitled to any employee related benefits.

### G.3.   *A Proactive Procurement Approach*

**A proactive procurement approach will be based on forward planning to ensure professional buyers are focused on getting the 'best value' for PAHO and spending less time reacting to ad-hoc requests**

G.3.1.    Demand forecasting will be developed by entity managers, where appropriate, in conjunction with Procurement to take account of mission critical items, high volume products and consolidated global demand.

G.3.2.    Suppliers will be identified based on a technical evaluation of the quality of their products and services, the price they charge, and other procurement-relevant criteria (e.g. pre-qualification of vendors, delivery requirements, or prior history of vendors).

G.3.3.   Establish long term umbrella agreements with selected approved suppliers, when appropriate, to support the requirements of the demand forecasts.

G.3.4.   Establish capabilities for end-users to initiate a procurement request and to enable Procurement to continue with the actions, thus streamlining the process.

G.3.5.   Procurement will negotiate, issue, and administer contracts, and will provide guidance on the procurement process and responsibilities.

## G.4.    *Enabling Efficient Procurement*

**Efficient procurement will be enabled for (a) PASB regional entities (headquarters), (b) PASB subregional entities, (c) PASB country entities, and (d) member government health authorities and agencies or institutions under their jurisdiction**

G.4.1.   Harmonize and streamline the various procurement processes around a model that centralizes administration and support tasks for international procurement and fund-purchasing, and decentralizes requisitioning and local procurement up to the corresponding delegations of authority.

G.4.2.   When emergencies are declared, special procurement procedures will apply.

G.4.3.   Procurement will respond to programmatic needs and comply with financial Rules and Regulations. Procurement processes will be fully integrated with financial processes, and where appropriate, inventory and fixed assets processes, recognizing that all procurement is initiated from a BWP.

G.4.4.   Provide a single "easy to use", self-service front end for users to perform requisitioning, approval, and tracking activities.

G.4.5.   Users will be provided with the ability to track the status of the transactions they have initiated and/or approved, and an efficient procedure for escalating or raising issues with such transactions will be developed.

G.4.6.    Shipping and expediting, while not a main business of the PASB, is a core requirement and a critical success factor in its ability to deliver health technical programs. Shipping will be administered by suppliers where possible and managed by the procurement entity in all other instances.

## H.    Operational Support – Inventory

### H.1.    *Inventory*

**Inventory Operations**

H.1.1.    Business rules and processes relating to inventory will be developed in coordination with the General Services, Finance, and Procurement entities, as each of these entities has a significant role with respect to inventory.

H.1.2.    Inventory of physical assets will be used (a) for physical control, as necessary and as specified by the General Services entity, (b) to track the values of assets to respond to the financial needs of the Organization, including depreciation, and (c) to assist in planning for the replacement cycle of some assets.

H.1.3.    Corporate Management System must accommodate the different rules associated with each purpose and use of the inventory function.

## I.    Operational Support – Knowledge Management and Communications

### I.1.    *Knowledge Management and Communications*

**Knowledge Management and Communications**

I.1.1.    Health information will be treated as a regional public good that is essential for economic and social development and for a just, equitable and healthy society. PASB will use an open access philosophy with respect to all electronic content produced by the Organization.

I.1.2.    Information that stimulates decision-makers in the Region will be given priority, and the transfer of appropriate technology into health care practice, which is suitable for adaptation and use by various levels of health workers in Member States, will be promoted.

I.1.3.    Knowledge and information intended to meet the needs of Member States will be shared and communicated in order to address priority problems and issues affecting their populations and supporting the goal of Health for All. This information will often deal with topics or target audiences both covered and not covered by commercial channels, and will aim to provide information to the neediest, especially in developing countries.

I.1.4.    Print, audiovisual and electronic media will be used for publishing and disseminating information. In this regard, the Web will become a key tool for advancing knowledge sharing and continually adopting new methods and technologies.

I.1.5.    The decentralized production and operation of information sources, connected through networks with direct and universal access, and free from geographical or scheduling restrictions, will be promoted, as in PAHO's Virtual Health Library.

I.1.6.    Information will be disseminated in PAHO's official languages, especially Spanish and English, and encourage translation by others into additional languages, when needed.

I.1.7.    Linkages and interoperability between information sources involved in public health within and outside the Bureau will be expanded and promoted, where appropriate.

I.1.8.    Promote the decentralized production of scientific information products that adhere to the highest quality standards according to cost-effective procedures.

I.1.9.    PASB technical staff will cooperate with countries in establishing and/or improving knowledge management and communication policies and capabilities in support of Health for All.

I.1.10.   Proposals for new publications of a scientific and technical nature will be screened by a publications committee at the PASB, in order to ensure that publications are in line with PAHO's policies, reflect its priorities, meet the needs of Member States, have been properly peer-reviewed, and contain information that is likely to be of long-term relevance.

I.1.11.   Manuscripts accepted for publication will undergo a rigorous editing process that adheres to industry standards to ensure that the final publication is of the highest quality, both technically and editorially.

I.1.12.    Content published by PASB will be classified and indexed using a PAHO official taxonomy.

# J.    Operational Support – Travel Management

## J.1.    *Planning of Travel and Meetings*

**Forward planning of travel and meetings**

J.1.1.    All staff travel plans will be registered by the staff member (normally three months in advance or as soon as planned), approved, linked to a workplan and, where appropriate, linked to a registered meeting.

J.1.2.    The Human Resources Management (HRM) entity establishes and administers the policies and procedures related to statutory travel, as a defined staff benefit. Statutory travel will be registered by the staff member or the initiating department, and will be approved and linked to a workplan. Statutory travel costs will be accrued monthly as a salary expense.

J.1.3.    The policies and procedures for non-statutory travel will be coordinated among those entities responsible for the different aspects of this travel.

## J.2.    *Tracking the Status of Travel*

**Staff members and managers will be able to track the status of their own, their staff's travel requests, and all travel to a specific location**

J.2.1.    A consolidated view of all duty travel will be available to all PASB entities.

J.2.2.    The processes for managing the various types of duty and statutory travel will be streamlined and harmonized.

J.2.3.    Automated systems supporting travel must enable individual service contractors travelling on behalf of the Bureau to have their travel plans and detailed costs included in their contract agreement, as required. Individual service contractors will be responsible for their own travel arrangements.

J.2.4.     Automated systems supporting travel must enable travel authorizations to be raised and approved by the entity manager to whom the traveler reports before travel can commence. Certification by the travel budget owner is required when this is not the same entity manager. Entity managers of country entities must be made aware of all travel to their country of responsibility before such travel commences.

J.2.5.     Staff members, temporary staff, and participants will have access to an advance or a PAHO credit card, depending on the status with the PASB, prior to travel commencing.

J.2.6.     Upon completion of travel, the staff member will submit an electronic travel report to a central repository which will identify any variances between planned and actual travel. Any additional payments or recoveries will be calculated and accounted for automatically. Entity managers (or equivalent) are responsible for ensuring that staff travel is completed as planned or amended and that travel reports are completed and recorded in a timely manner.

J.2.7.     Travel will be conducted based on pre-negotiated contracts (e.g. hotels and fares) when available.

J.2.8.     Travel will be fully integrated with the program management, procurement, financial, HR, medical services and security clearance processes recognizing that all travel is initiated from a biennial workplan.

## K.   Operational Support – Meeting Management

### K.1.   Managing Meetings

**Meetings will be managed to ensure full organizational awareness of such meetings and that associated travel is coordinated**

K.1.1.     Part of the PAHO's core activities is the management of technical meetings and associated travel.

K.1.2.     Technical meeting plans will be registered as soon as they are planned and will be linked to the relevant workplan.

K.1.3.     A consolidated list of registered technical meetings will be available to all PASB entities.

K.1.4.    Entities arranging meetings are responsible for coordinating all aspects of such meetings, including associated travel.

# L.    Operational Support – Records Management

## L.1.    *Records Management*

### Records Management

L.1.1.    Records will be managed according to documented policies, rules, and processes that will address the complete life cycle of documents, including retention, retrieval, long term preservation, and disposal.

L.1.2.    The overall objective of PAHO's integrated records management is to (a) manage and preserve the integrity of records and archives in an accessible, intelligible, and usable form for as long as they have continuing utility or value, consistent with the records retention schedule, and (b) make them available in the appropriate format, as required.

L.1.3.    Modernization of Corporate Management System will include a Records Management component to enable records and documents to be managed, searchable and accessible throughout the PASB, and (as appropriate) by partners globally.

L.1.4.    Records management will ensure the integrity of documents and records sufficient to support the correct use of such information, oversight, accountability, and necessary audits.

L.1.5.    Records management within Corporate Management System will ensure the accessibility of documents, while meeting all privacy and confidentiality requirements. Confidential records will be secured, and the degree of security will reflect the sensitivity and importance of the contents.

L.1.6.    Where records are migrated across changes in technology, the evidence preserved will remain authentic and accurate.

L.1.7.    To the maximum extent possible, records will be retained in electronic form to facilitate their management, verification, approval, and accessibility, and will be integrated with the various systems supporting administrative processes.

L.1.8.    The Bureau will develop and maintain the technical capability to capture, preserve, describe, access, and appropriately dispose of any electronic document or record.

L.1.9.    Redundant storage of documents will be minimized.

## M.  Operational Support – Information Technology

### M.1.    ICT as a Value Added Contributor

**Manage Information and Communications Technology (ICT) in PASB as a value added contributor and global enabler of the agenda of the Organization**

M.1.1.    An Information Technology (IT) Governance function will provide guidance to ensure that information and technology services will deliver the value desired to support PAHO programmatic and managerial needs in a sustainable and affordable manner. In accordance with service catalogues, agreed service level targets and sustained governance processes, stakeholders will have a clear understanding of (a) what to expect from the information technology and services entity at the regional, subregional and country levels, (b) how costs are distributed and financed, and (c) what initiatives the information technology and services entity supports.

M.1.2.    Business units will be assisted by the information technology and services entity to fulfill their mission through innovative and cost effective application of ICT. Implementation of ICT services and products will be business driven in response to organizational needs and priorities established and set by business owners.

### M.2.    Cost Effectiveness of ICT Services

**Increase the cost effectiveness by which PASB ICT services are delivered**

M.2.1.    The ICT infrastructure, application architecture, ICT management processes, and ICT shared services will be simplified and consolidated where it is technically, managerially and economically wise. The information technology and services entity will build a culture of agility and remain an effective and responsive provider whose active involvement is sought by the business.

M.2.2.    The use of self service for delivering ICT services will be promoted and increased where appropriate.

M.2.3.    Business processes will continue to be automated through the introduction of systems which reduce the need for human intervention, decrease transaction costs, increase speed or ensure consistency of execution.

M.2.4.    The information technology and services entity will take advantage of low cost computing to reduce the costs of ICT operations, such as data center consolidation and operations in more economical locations, while meeting agreed levels of service.

## *M.3.    Continuity and Integrity of ICT Services*

**Ensure the continuity and integrity of ICT services**

M.3.1.    The information technology and services entity will serve as a trustworthy custodian of PAHO information assets hosted by PASB by ensuring the confidentiality, integrity and availability of PAHO information, consistent with PAHO Information Security Policy.

M.3.2.    PASB holders of agreements with outside agencies will be responsible for ensuring that systems not hosted by PASB meet the contractual conditions.

M.3.3.    The information technology and services entity will establish an appropriate level of business continuity of IT service provisioning in line with the business' expectations, tolerance to risks, and the need for affordability.

# N.   Oversight and Accountability

## *N.1.    Information Security*

**Information Security**

N.1.1.    Information is an asset that has value to the Organization and must be suitably protected.

N.1.2.    Information security must be integrated with the overall PASB business strategy.

N.1.3.     The goal of information security is to ensure the confidentiality (accessible by only authorized users), integrity (not modifiable unintentionally or without authorization), and availability (accessible when required) of information.

N.1.4.     The continuity of information systems and IT infrastructure supporting critical services must be ensured in the event of a disruption to the business of the Organization.

N.1.5.     A key component of information security is user and business owner awareness of the PAHO Electronic Information Security Policy, Procedures and Guidelines.

N.1.6.     The PASB will proactively secure the Organization's networks, systems, applications, and information assets, through risk management processes.

N.1.7.     Changes to systems and information will be auditable.

N.1.8.     User authorities in PASB information systems will ensure separation of duties.

N.1.9.     Business owners of information systems will have the authority to decide who has access to what information.

## O.  Glossary

**Biennial Workplan (BWP)**

The BWP is the operational planning instrument of the PASB. The BWP is the two-year detailed plan of work of an Entity. The expected results of a BWP are the OSERs. The entity manager is accountable for the achievement of the entity's OSERs. To implement the BWP, the entity manager creates AMPES projects. These projects implement the program through semester workplans.

**Bureau**

Bureau refers to the Pan American Sanitary Bureau (PASB).

**Core Function**

The PAHO Strategic Plan defines six core functions for the work of the Organization: (a) leaderships and partnerships, (b) research agenda and knowledge management, (c) Norms and standards, (d) ethical and evidence based policy, (e) technical cooperation, change and capacity, and (f) health monitoring and assessment.

**Electronic Workflow**

An electronic workflow is a set of processes to guide a one or more users through a specific larger process. Workflows typically incorporate different sub-processes based on different conditions. When a document is involved, there is only one copy of the document (in electronic form, stored centrally), and when multiple approvals are required, each approver receives the document in the appropriate order. Electronic workflows typically streamline administrative processes and improve data integrity.

**Enabling Function**

The Enabling Functions are the activities conducted by the PASB to provide essential support for all the Bureau's responsibilities under Strategic Objectives 1-14 to deliver their targeted outputs. The PASB enabling functions are those located in Strategic Objectives 15 and 16, such as planning, budget, coordination of resources, mobilization of resources, procurement, human resources management, finance management, etc.

**Entity**

Entity is a generic term that designates a PASB managerial, programmatic and executing unit responsible for developing and implementing a Biennial Workplan and its associated budget.

**Governing Bodies**

The Governing Bodies consist of the Pan American Sanitary Conference and the Directing Council (representing all Member States), the Executive Committee, and the Subcommittee on Program, Budget and Administration (SPBA).

**Interoperability**

Interoperability refers to the ability of diverse systems to work together, and usually is described using three components: syntactic, semantic, and technical. *Syntactic interoperability* in software refers to (a) the ability to exchange data, (b) the ability to read and write data using the same file formats, and (c) conformance to common standards, including interface standards, e.g. SQL. *Semantic interoperability* refers to (a) synergistic relationships and interactions among systems, (b) the ability to combine and/or reuse elements from one system in other systems, (c) the ability of information sent from one system to be easily understood in another system. *Technical interoperability* refers to the use of common operating system and communications platforms. One of the challenges of interoperability is that it can confuse ownership of systems and data.

**Office-specific Result (OSER)**

An OSER is a medium term outcome that a PASB Entity is committed to achieve, as stated in its Biennial Workplan. OSERs are outcomes expected from the products and services (outputs) delivered by an Entity, usually working together with a Member State.

**Organization-wide Expected Result (OWER)**

An OWER is the global medium-term outcome that the WHO is committed to achieve as stated in its Medium-Term Strategic Plan. It is a desired outcome of the work of the WHO, in terms of change or achievement over a medium-term period.

**Records Management**

Records Management is the discipline and organizational function of managing records to meet operational business needs, accountability requirements and community expectations, and is concerned with (a) managing the records continuum, from the design of a recordkeeping system to the end of the record's existence, (b) capturing complete, accurate, reliable and useable documentation of organizational activity to meet legal, evidential and accountability requirements, (c) managing records as an asset and information resource, and (d) promoting efficiency and economy for the management of records through sound recordkeeping practices. The definition of Records Management requires a distinction between records and non-records.

Records can be thought of as information that holds operational, legal, fiscal, vital or historical value. Records include material that (a) is created or received by PAHO in connection with its mandate or the transaction of its business, (b) is preserved or is appropriate for preservation by PAHO as evidence of the organization's functions, policies, decisions, procedures, operations, or other activities, or (c) is retained because of the information value of such records. Records may consist of books, papers, maps, photographs, machine readable material, or other documentary material, regardless of physical form or characteristics. A record may contain one or more documents and/or items of a supporting nature. For example, an obligation record would include the legal obligating document and its supporting material.

Information with no operational, legal, fiscal, or historical value, are not records. Non-records include private or non-official material or information that is preserved only for convenience of reference, such as duplicates and copies of existing information and documentation, routing slips and personal papers. Retaining non-records beyond their use is a liability to any organization and should be disposed of as soon as they are no longer of use or value.

### Region-wide Expected Result (RER)

An RER is the regional medium-term outcome that the Pan American Health Organization is committed to achieve as stated in its Strategic Plan. It is a desired outcome of the work of the PAHO, in terms of change or achievement, over a medium-term period. RER's lead to the achievement of the PAHO Strategic Objectives. At the same time, the RERs contribute to achieving the OSERs that are stated in the WHO Medium-term Strategic Plan.

### Self Service

Self service refers to the ability of an individual user of the system to enter select information directly into a system usually pertaining to that person. Examples include such things as personal details (such as address and other contact details), duty related travel information, and others. The primary benefits of self service are to improve the quality and timeliness of information.

### Strategic Objective

Strategic Objectives are the long-term expected results of the PAHO/WHO strategic plan. PAHO/WHO as a whole (Member States and the Secretariat) are committed to the achievement of the Strategic Objectives.

## P.  Acronyms

| | |
|---|---|
| AMPES | Planning and Evaluation System for the Americas |
| BWP | Biennial Work Plan |
| CCS | Country Cooperation Strategy |
| CLT | National support staff hired under local conditions of employment |
| CMS | Corporate Management System |
| EXM | Executive Management |
| GPW | WHO General Program of Work |
| HQ | PASB headquarters in Washington DC |
| HR | Human Resources |
| HRM | Human Resources Management |
| ICSC | International Civil Service Commission |
| ICT | Information and Communications Technology |
| IPSAS | International Public Sector Accounting Standards |
| IT | Information Technology |
| ITS | Information Technology Services |
| MTSP | WHO Mid-term Strategic Plan |
| OSER | Office Specific Expected Results |
| PAHO | Pan American Health Organization |
| PASB | Pan American Sanitary Bureau |
| PB | Program and Budget |
| PMA | Performance Monitoring and Assessment |
| PSC | Program Support Costs |
| PWR | PAHO/WHO Representative |
| PX | Fund code representing funds received from WHO |
| RBM | Results Based Management |
| RER | Regional Expected Results |
| RF | Revolving Fund for Vaccine Procurement |
| SCS | Subregional Country Strategy |
| SF | Strategic Fund for Public Health Supplies |
| SO | Strategic Objective |
| SP | Strategic Plan |
| SQL | Structured Query Language |
| SSA | Special Services Agreement |
| UN | United Nations |
| VHL | Virtual Health Library |
| WHO | World Health Organization |

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