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Организация  
Объединенных Наций по  
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**Internal Oversight Service  
Audit Section**

**IOS/AUD/2012/12**

**Original: English**

**Results Based Budget Analysis and Prototype of the  
World Heritage Centre**

*October 2012*

***Auditors:***

Sameer Pise  
Mikko Ruotsalainen



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**Internal Oversight Service  
Director**

**Memo**

To: ADG/BSP  
CFO

From: DIR/IOS

cc: DDG  
DIR/WHC

30 October 2012

Ref. : IOS/2012/cn/Memo.133

Subject: **RBB analysis of World Heritage Center**

1. Attached for your reference and further consideration is the IOS presentation on the results and lessons learned from undertaking a Results Based Budget analysis of the World Heritage Centre. Slides 4 and 8 are of particular relevance as they summarize issues and decision points that will be encountered in implementing RBB on a broad scale.
2. It was clear from our discussions with BFM and BSP that we, collectively, are in the early stages of conceptualizing an approach towards RBB in UNESCO. Given the considerable challenges and implications of introducing RBB in the 37 C/5, we suggest that BSP and BFM work on this project jointly involving others as necessary. Developing a project plan in consultation with the involved Sectors and Services could be an important early step in order to establish respective roles, deliverables, timeframes, resources and steering mechanism.
3. The information and conclusions from our analysis that are specifically relevant to the WHC will be summarized and included in our current IOS audit of the WHC. These will be shared in draft for comments before the report is finalized and are not intended to pre-empt or limit any decisions you may make with regard to RBB. Instead, they will be presented as an illustrative example of how objective setting and decision making of Convention bodies can be improved
4. We appreciate the substantial contributions of WHC, BSP and BFM in undertaking this analysis of RBB at the WHC, and we remain available for further discussion as this initiative progresses.

  
Bert E. Keuppens

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Contributors: Craig Nordby, Sameer Pise and Mikko Ruotsalainen



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## **RBB Analysis of the WHC**

IOS – 25 October 2012



## Context

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As part of an ongoing audit of WHC, IOS prepared a RBB proforma in October 2012. This presentation highlights:

- Results and lessons learned from undertaking a Results based budgeting analysis
- How objective setting and decision making of Convention bodies can be improved
- Issues and decision points that will be encountered while implementing RBB on a broad scale.



## Background

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Recent studies at the WHC have noted the recurring need to clarify objective setting, activity costing and decision making process.

- Competing priorities - 34 C/4, 36 C/5 expected results vs. 2012 - 2022 Strategy Action Plan & implementation plan
- Board decisions only partially costed (WHC staff costs and administrative costs are excluded) leading to heavy workload and risks of performance shortfall
- Complex reporting requirements - World Heritage Committee, Executive Board and EXB Donors



## What is Results Based Budgeting<sup>1</sup> ?

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A programme budget process:

- Programme formulation revolves around a set of predefined objectives and expected results
- Expected results justify the resource requirements which are derived from and linked to outputs required to achieve such results
- Actual performance in achieving results is measured by objective performance indicators

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<sup>1</sup> Source: JIU/REP/99/3

# Proforma RBB for WHC (2012-2013)

Transparency of costs  
Total Cost of Result 1

Expected Result	Title	Performance Indicators	Targets	Modality*	Grand Total \$
1	The 1972 World Heritage Convention effectively implemented	PI 1: Support to the biennial governing bodies, and to the implementation of the World Heritage Convention through coordination of advisory body and committee meetings PI 2: Improvement to Integrated and comprehensive information and knowledge management system PI 3: Number of Under represented countries better represented on the World Heritage List	BM 1 - 2 ordinary committee meetings, 1 General Assembly meeting BM 2 - Improved WHC website BM 3 - 5 under represented countries now represented in the WHC list	1. Studies and research - \$ 0 2. Conferences and meetings \$ 2,500,000 3. Publications - \$ 1,100,000 4. Training courses, seminars and workshops - \$ 155,932 5. Fellowships, study grants and research grants - \$ 0 6. Financial contributions - \$ 0 7. Technical and advisory services - \$ 4,500,000	8,255,932
	Direct Programme RP EXB RP Staff costs	<b>Improved results accountability. Clear link between PI and Target</b>	<b>Modality represent results deliverables</b>	<b>Results presented with all sources of funding including staff</b>	138,980 4,684,308 2,617,434
	Programme Support of which Central Service Overhead RP staff				296,659 815,210
2	Contribution of World Heritage properties to sustainable development enhanced	PI 1: Adverse impacts of tourism, urbanization and climate change on World Heritage properties mitigated in collaboration with intergovernmental organizations, policy-makers and site managers PI 2: Number of activities with youth involvement in World Heritage conservation PI 3: Increased focus on Africa, LDC/SIDS, local activities as well as gender equality	BM 1: 2 projects to demonstrate the link between culture and development and 2 actions in cooperation with United Nations and the tourism industry involving youth BM2: 20 actions taken to better involve youth within World Heritage activities (ie. World Heritage Volunteers...) BM 3 : 30% of activities involve in Africa, LDCs and/or SIDS, local communities and women	1. Studies and research \$ 1,700,000 2. Publications \$ 792,694 3. Training courses, seminars and workshops \$ 6,000,000	8,492,694
	Direct Programme EXB RP staff	<b>Shared cost classification for RP&amp; EXB</b>			7,507,452 662,182
	Programme Support Central Service Overhead RP staff				461,750 323,060
3	Cultural and natural heritage protection strengthened, especially in Africa, in post-conflict or post-disaster situations, in SIDS and LDCs	PI 1: Operational conservation projects implemented with relevant experts/partners in priority regions and countries and for properties on the Danger List PI 2: Capacity of States Parties and other stakeholders developed through innovative partnerships PI 3: Promotional and awareness-raising activities undertaken with key stakeholders enhance the visibility of the Convention	BM 1: removal of 3 properties from the List of World Heritage in Danger and 6 conservation projects in priority regions and countries BM 2: 6 new partnerships for World Heritage conservation BM 3: increase of 20 % in number of people trained, 10 new partnerships with category 2 centres in all regions and 6 awareness-raising activities, including 3 in Africa	1. Studies and research - \$ 3,150,000 2. Conferences and meetings \$ 4,070,000 3. Publications - \$ 4,170,000 4. Training courses, seminars and workshops - \$ 0 5. Fellowships, study grants and research grants - \$ 0 6. Financial contributions - \$ 6,300,000 7. Technical and advisory services - \$ 3,150,000	20,839,890
	Direct Programme RP EXB WHF RP staff				0 15,303,871 2,021,305 2,981,984
	Programme Support Central Service Overhead Programme Support				1,065,594 532,730
	<b>Grand Total</b>				<b>37,588,515</b>

\* IOS estimates; for illustrative purposes only

# Illustrative MLA implementation report

Expected Result	Title	Performance Indicators	Targets	Modality	Grand Total \$	Performance	Budget Executed (\$)
1	The 1972 World Heritage Convention effectively implemented	PI 1: Support to the biennial governing bodies, and to the implementation of the World Heritage Convention through coordination of advisory body and committee meetings PI 2: Improvement to Integrated and comprehensive information and knowledge management system PI 3: Number of Under represented countries better represented on the World Heritage List	BM 1 - 2 ordinary committee meetings, 1 General Assembly meeting BM 2 - Improved WHC website BM 3 - 5 under represented countries now represented in the WHC list	1. Studies and research - \$ 0 2. Conferences and meetings \$ 2,500,000 3. Publications - \$ 1,100,000 4. Training courses, seminars and workshops - \$ 155,932 5. Fellowships, study grants and research grants - \$ 0 6. Financial contributions - \$ 0 7. Technical and advisory services - \$ 4,500,000	8,255,932	92%	80%
	Direct Programme						
	RP				138,980		100%
	EXB				4,684,308		75%
	RP Staff costs				2,617,434		100%
	Programme Support <i>of which Central Service Overhead</i>				296,659		100%
	RP staff				815,210		100%
2	Contribution of World Heritage properties to sustainable development enhanced	PI 1: Adverse impacts of tourism, urbanization and climate change on World Heritage properties mitigated in collaboration with intergovernmental organizations, policy-makers and site managers PI 2: Number of activities with youth involvement in World Heritage conservation PI 3: Increased focus on Africa, LDC/SIDS, local activities as well as gender equality	BM 1: 2 projects to demonstrate the link between culture and development and 2 actions in cooperation with United Nations and the tourism industry involving youth within World Heritage activities (ie. World Heritage Volunteers...) BM 2: 20 actions taken to better involve youth within World Heritage activities (ie. World Heritage Volunteers...) BM 3 : 30% of activities involve in Africa, LDCs and/or SIDS, local communities and women	1. Studies and research \$ 1,700,000 2. Publications \$ 792,694 3. Training courses, seminars and workshops \$ 6,000,000	8,492,694	105%	100%
	Direct Programme						
	EXB				7,507,452		100%
	RP staff				662,182		100%
	Programme Support <i>Central Service Overhead</i>				461,750		100%
	RP staff				323,060		100%
3	Cultural and natural heritage protection strengthened, especially in Africa, in post-conflict or post-disaster situations, in SIDS and LDCs	PI 1: Operational conservation projects implemented with relevant experts/partners in priority regions and countries and for properties on the Danger List PI 2: Capacity of States Parties and other stakeholders developed through innovative partnerships PI 3: Promotional and awareness-raising activities undertaken with key stakeholders enhance the visibility of the Convention	BM 1: removal of 3 properties from the List of World Heritage in Danger and 6 conservation projects in priority regions and countries BM 2: 6 new partnerships for World Heritage conservation BM 3: increase of 20 % in number of people trained, 10 new partnerships with category 2 centres in all regions and 6 awareness-raising activities, including 3 in Africa	1. Studies and research - \$ 3,150,000 2. Conferences and meetings \$ 4,070,000 3. Publications - \$ 4,170,000 4. Training courses, seminars and workshops - \$ 0 5. Fellowships, study grants and research grants - \$ 0 6. Financial contributions - \$ 6,300,000 7. Technical and advisory services - \$ 3,150,000	20,839,890	95%	93%
	Direct Programme						
	RP						
	EXB				15,303,871		88%
	WHF				2,021,305		99%
	RP staff				2,981,984		100%
	Programme Support <i>Central Service Overhead</i>				1,065,594	6	100%
	Programme Support				532,730		100%
<b>Grand Total</b>					<b>37,588,515</b>	<b>97%</b>	<b>91%</b>





## Benefits noted

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- Better results accountability and decision making.
- Results drive structure and provide flexibility (e.g. 37 C/5)
- Consolidates all sources of funds (EXB, RP, WHF) and staff resources. Also accounts for central service support (through PSC).
- Budget presentation improved:
  - Expected results (ER) at MLA level are budgeted based on activity budgets (RP+EXB+WHF) and staff costs
  - Activity outputs contribute to MLA ER results targets
  - Activity (RP+EXB+WHF) budgets built on a single shared classification



## Lessons learnt

### RBM Design

- Simplicity is key, e.g. Focus on three measurable results at MLA level.
- Less number of activities and with larger budget thresholds make results measurable, attributable, and verifiable. The activity results should show change or progress.
- MLA targets and activity level expected results should be better linked.
- Results at MLA level may be elaborated through results-framing workshops.

### Operationalization

- As transitional step, separately group within the MLA, EXB projects that are not explicitly linked to an MLA expected result.
- Governance reporting should be limited to MLA expected results, P.I, and targets .
- Budget formulation can be simplified with modality “templates” (e.g. average costs of publication, meetings ).
- Result accountability frameworks for managers at HQ and Field Offices should be developed.
- Structures should be flexible

### Tools

- IT systems should be modified to allow:
  - rollup of activity outputs and budgets to MLA level results .
  - assignment of RP/EXB staff resources to activities or provide work load exercises for staff time estimates.



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## Next step

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BSP/BFM to formulate project plan, including roles, milestones and timeframes, for corporate implementation of RBB in the 37 C/5.



## Points to consider in RBB Project Plan

### Programme and budget formulation

- To what extent will the current RBM model be revised ?
- How should budgets of central services and governing body support be presented? (Standalone or allocated)
- If programmes are divided among more than one MLA (e.g., WHC) in the 37 C/5, how will we manage resource allocation of activities to expected MLA results ?
- Should results based budgets be built entirely on an activity base or should current recosting of prior budgets be continued ?

### Human Resources

- How will staff be assessed (e.g. completion of activity modalities or achievement of results/targets ) ?
- Are current post descriptions sufficiently flexible to deliver on well articulated results ?

### Governance

- How will IPSAS disclosure requirements be met ? (Reconcile voted budget with financial statements) ?
- How will the budget be voted ? (i.e. By result or appropriation line or by item of expenditure) ?
- Will the governing bodies vote for 4 year results and 2 year budgets?

### Monitoring and reporting

- How do we monitor and report at various levels and various points of the budget cycle to different stakeholders ?



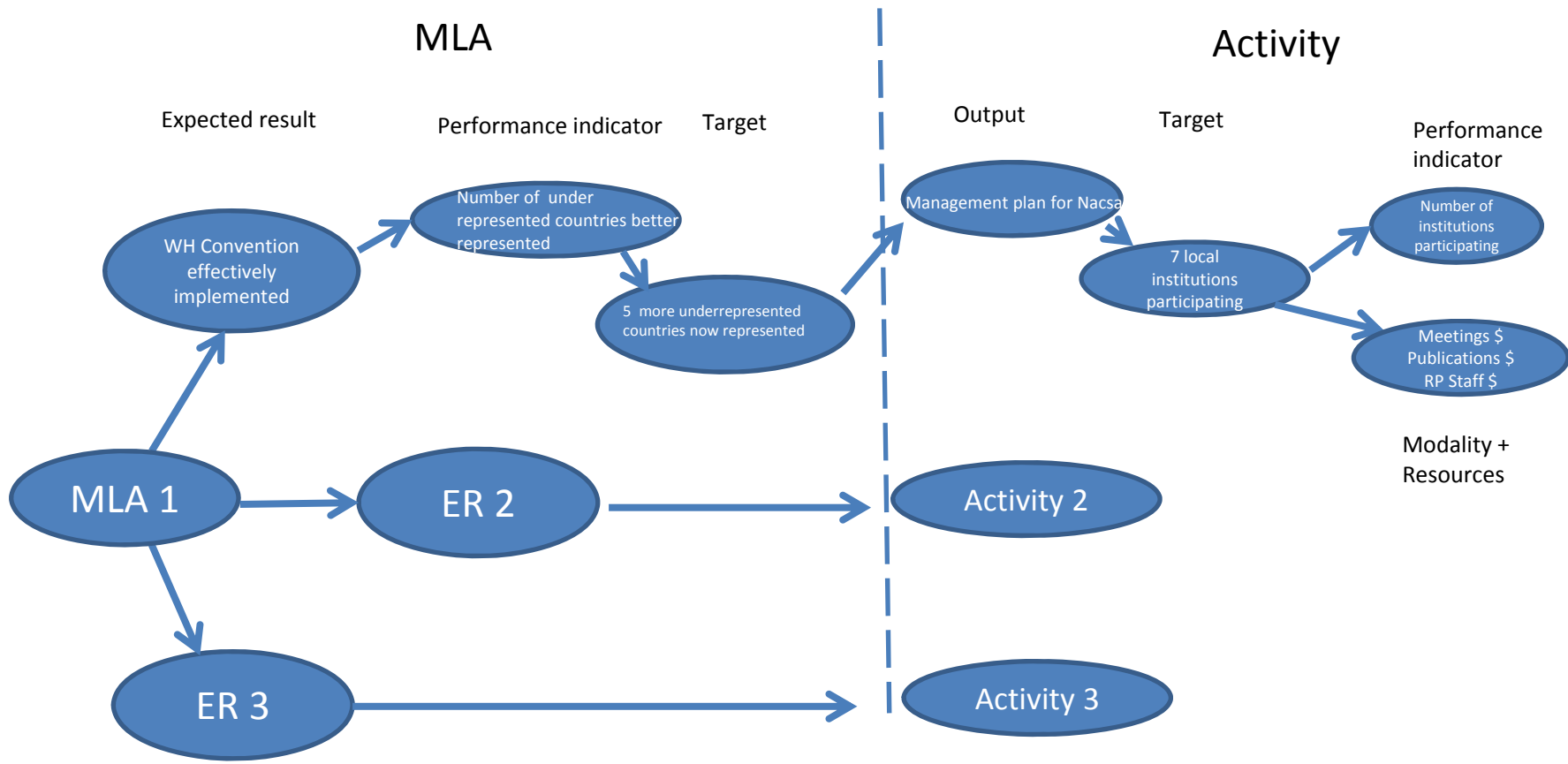
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## **ANNEX 1 – RBB Model**



# Illustrative RBB elaboration



Targets at MLA level are supported by activity outputs

# Illustrative RBB presentation – current vs proposed

Targets directly linked to PIs

## Performance indicators

MLA

MLA Level Expected Result	Link with Major Programme:	Performance indicators	Targets	Modality	Budget (\$) (EXB+RP)
ER 1: The 1972 World Heritage Convention effectively implemented	This Grouping/Office 4 will contribute to the following Major Programme/Office 1 and Main Line of Action/Office 3/Institute 3: 6400000000 - Part II.A. IV. Culture 6411000000 - MLA 1: Protecting and conserving cultural and natural heritage through the effective implementation of the 1972 Convention	*Effective support to the governing bodies, and to the implementation of the World Heritage Convention *Integrated and comprehensive information and knowledge management system further developed and used by visitors *Under-represented countries, regions or categories better represented on the World Heritage List	(1)*2 ordinary Committee sessions and 1 General Assembly session (2) *adoption of the reformed implementation procedures (3)*20% increase in the number of visitors to the WHC website (4)*5 successful nominations from underrepresented countries, regions or categories (5)*5 States Parties prepare and submit their first Tentative List; 30 States Parties revise their Tentative List (6)*2 countries ratify the Convention		<b>CURRENT</b>  4,823,288
MLA Level Expected Result <i>Expected result of MLA should suggest a change in a biennium</i>	Link with Major Programme: <i>Indicate the MLA the ER supports</i>	<i>The performance indicator (P.I.) measures progress achieved towards the expected result</i>	<i>Targets to be achieved for MLA ER performance indicator</i>	<i>Modalities are means (interventions) of attaining the benchmark</i>	<b>Budget (\$)RBB</b> 8,552,590
ER 1: The 1972 World Heritage Convention implemented during 2012-2013 through better representation of countries, improved information dissemination	6411000000 - MLA 1: Protecting and conserving cultural and natural heritage through the effective implementation of the 1972 Convention	PI 1: Support to the biennial governing bodies, and to the implementation of the World Heritage Convention through coordination of advisory body and committee meetings PI 2: Website traffic PI 3: Number of Under represented countries better represented on the World Heritage List	T 1 - 2 ordinary committee meetings, 1 General Assembly meeting  T 2 - 20 % increase in WHC website traffic  T 3 - 5 under represented countries now represented in the WHC list	1. Studies and research - \$ 0 2. Conferences and meetings - \$ 2,500,000 3. Publications - \$ 1,100,000 4. Training courses, seminars and workshops - \$ 155,932 5. Fellowships, study grants and research grants - \$ 0 6. Financial contributions - \$ 0 7. Technical and advisory services - \$ 4,500,000	<b>PROPOSAL</b>  4,823,288 2,617,434 296,659 815,210
		Direct programme			4,823,288
		RP Staff costs (Direct)		<b>Results presented with all sources of funding including staff</b>	2,617,434
		Programme Support			
		of which Central Service Overhead			296,659
		RP staff (AO, DIR)			815,210

ACTIVITY

Activity level Expected Result	Link with MLA level (as indicated in sister)	Performance indicator	Targets	Modality	Budget (\$) (EXB+RP)
Identify the cartographic and geographic information needed for World Heritage properties inscribed in the timeframe 1978-1998 (198LIS4136)	This Extrabudgetary Project will contribute to the following MLA and as appropriate Grouping expected result(s): MLA expected result(s): ER 1: The 1972 World Heritage Convention effectively implemented Grouping expected result(s) (where applicable): The 1972 World Heritage Convention effectively implemented.	Number of Inventories drafted and number of letters sent to States Parties	72 Inventories drafted for LAC and 30 for NA 21 letters sent to LAC States Parties and 2 for NA States Parties		<b>CURRENT</b> 60,000
Activity level Expected Result <i>Expected result of an activity is a deliverable, responding to MLA level Expected Result (in this case, ER1 of MLA 1)</i>	Link with MLA <i>Indicate which MLA level PI and PM the activity supports</i>	<i>The performance indicator measures progress achieved towards the expected result</i>	<i>Targets to be achieved for activity performance indicators</i>	<i>Modalities are means (interventions) of attaining the benchmark.</i>	<b>Budget (\$)RBB</b> 85,000
Identify the cartographic and geographic information needed for World Heritage properties inscribed in the timeframe 1978-1998 (198LIS4136)	<b>PI 1 and T 1</b>	PI 1: Number of Inventories drafted PI 2: Number of letters sent to States Parties	Target 1: 72 Inventories drafted for LAC and 30 for NA Target 2: 21 letters sent to LAC States Parties and 2 for NA States Parties	7. Technical and advisory services - \$ 60,000	<b>PROPOSAL</b> 60,000  13 25,000
				<b>Activity intervention</b>	
				RP Staff costs	25,000

## In the RBB context, will this be needed ?

### Illustrative RBB by item of expenditure

<b>Expenditure item</b>	<b>Expected result 1 The 1972 World Heritage Convention effectively implemented</b>	<b>Expected result 2 Contribution of World Heritage properties to sustainable development enhanced</b>	<b>Expected result 3 Cultural and natural heritage protection strengthened, especially in Africa, in post-conflict or post- disaster situations, in SIDS and LDCs</b>	<b>Total (\$)</b>
				-
Contracting	226,331	3,170,566	2,926,725	6,323,622
Consultants	226,331	2,465,996	2,764,129	5,456,456
Staff costs (RP)	3,432,644	985,242	3,514,714	7,932,600
Advisory Bodies	2,489,646		2,438,937	4,928,583
Project Support Costs	296,659	461,750	1,065,594	1,824,003
General Service temporary staff				-
Meetings	1,357,989		3,251,916	4,609,905
Staff Missions		704,570		704,570
Miscellaneous	226,331	704,570	4,877,875	5,808,776
Equipment				-
<b>Grand Total</b>	<b>8,255,932</b>	<b>8,492,694</b>	<b>20,839,890</b>	<b>37,588,515</b>





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## **ANNEX 2 – Consideration of Governing Bodies**



## Background

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- General Conference 35 C/Resolution 110 invited the DG to submit a proposal for adapting RBB in the preparation of 37 C/5.
- The ad-hoc group of the Executive Board on the IEE report recommended the Director-General to
  - Move towards use of RBB to strengthen RBM with effect from 37 C/5
  - Over time prepare for accruals-based budgeting
- The secretariat in response has launched preliminary studies.



## Governing Bodies discussion (190 EX) on RBB

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- Helps prioritize resources and improves programme delivery by providing relevant, timely and useful information
- Implies clear cost definitions, which contribute to ensure adequacy and efficiency of the use of resources
- Governing Bodies need to rethink and define:
  - expected results
  - appropriation resolution and budget presentation formats
- UNESCO's activities may not be easy to align to RBB due to their normative nature
- Budgeting techniques e.g. common cost classifications need to be adopted
- Implementation should be planned through a phased approach (Timetable and a simulation for 191 EX)



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## **ANNEX 3 – Methodology**



## Methodology for Analysis of WHC

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- Review of RBB practices and proposals in UN system and other public institutions.
- Analysis of past budgets and expenditures (RP, WHF and EXB).
- Clarification of definitions - results, performance indicators, targets and modalities.
- Adoption of uniform cost classification: Programme Costs, Programme Support Costs, Management Costs and Special purpose costs.
- Consideration of IEE, Roadmap, and Governing Bodies debates and decisions.
- Meetings with Business Process owners and WHC managers
- Focus on 36 C/5.



## Current RBM practices

### ***General observations:***

- RBM is in place since 1998. Focuses on outputs and activities, and evaluation culture is weak (Source: IEE)
- Up to seven levels of programme hierarchy – no clear linkage between results at Global Priority, MLA and activity level
- Activity budgets exclude staff costs and administrative costs
- Reporting on results is often long, and may not be necessary for all levels such as thematic .
- Dual reporting i.e. internal and external (member states).
- Individual activities often have low monetary thresholds increasing RBM complexities

### ***Observations related to WHC:***

- Competing priorities - 34 C/4, 36 C/5 expected results vs. 2012 -2022 Strategy Action Plan & implementation plan
- Board decisions only partially costed (WHC staff costs and administrative costs are excluded) leading to heavy workload and risks of performance shortfall
- Complex reporting requirements - World Heritage Committee, Executive Board and EXB Donors<sup>20</sup>



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## As is - WHC Approved 36 C/5 (2012-2013) budget

### CLT 1

Main line of action	Regular budget			Total 36 C/5 Approved	Extrabudgetary resources <sup>(1)</sup>
	Activities	Staff			
		Programme- related staff	Administrative support		
	\$	\$	\$	\$	\$
<b>MLA 1</b> Protecting and conserving cultural and natural heritage through the effective implementation of the 1972 Convention	4 260 800	11 508 400	632 100	16 401 300	28 344 000



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# As is - WHF budget approved by the Committee (2012-2013)

Table 3 - GENERAL OVERVIEW OF THE 2012-2013 PROPOSED DRAFT PROGRAMME AND BUDGET FOR THE WORLD HERITAGE CONVENTION  
[Revised format as requested by Decision 33 COM 16.B paragraph 6]

	Biennium 2012-2013			
	World Heritage Fund US\$	Extra-budgetary US\$	UNESCO (Regular Budget) US\$	Total US\$
<b>Action 1</b> <b>SUPPORT TO THE WORLD HERITAGE GOVERNING BODIES</b>				
1.1 Organisation of meetings (1)	135,000	60,000	700,000	895,000
1.2. Studies and Evaluations (2)	0	100,000	0	100,000
1.3. Information Management (3)	225,000	862,000	125,000	1,212,000
<b>TOTAL Action 1</b>	<b>360,000</b>	<b>1,022,000</b>	<b>825,000</b>	<b>2,207,000</b>
<b>Action 2</b> <b>IDENTIFICATION, MANAGEMENT AND PROMOTION OF WORLD HERITAGE</b>				
2.1 Preparation & Assessment of Nominations (4)	2,854,526	952,631	80,000	3,887,157
2.2 Conservation, management and monitoring of properties (5)	2,968,224	18,660,713	2,248,300	23,877,236
2.3 Capacity Building Activities (6)	579,655	971,226	38,975	1,589,856
2.4 Public Awareness and Support (7)	245,800	1,736,781	30,000	2,012,581
<b>TOTAL Action 2</b>	<b>6,648,205</b>	<b>22,321,351</b>	<b>2,397,275</b>	<b>31,366,831</b>
<b>PERSONNEL AND OPERATING COSTS</b>				
3.1 Personnel costs	0	4,313,250	8,672,800	12,986,050
3.2 General Operating Expenses	0	50,000	650,000	700,000
3.3 UNESCO Common Charges	0	0	131,790	131,790
3.4 Provision for exchange rate fluctuation	400,000	0	0	400,000
<b>TOTAL PERSONNEL AND OPERATING COSTS</b>	<b>400,000</b>	<b>4,363,250</b>	<b>9,454,590</b>	<b>14,217,840</b>
<b>Earmarked activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Regular programme budget managed directly by CLT for the following activities: UN Reform, PCPD	0	0	414,435	414,435
<b>GRAND TOTAL</b>	<b>7,408,205</b>	<b>27,706,601</b>	<b>13,091,300</b>	<b>48,206,106</b>





## Summary - Feedback from WHC

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(1) Does the RBB proforma help resources align to agreed objectives ?

Currently, expected results at MLA are at a very high level and general. In the next C/5 this is more the case as 37 C/5 given that several Conventions may be merged under a single MLA. Resource allocation is meaningless without activity based budgeting/accounting. Current performance indicators and targets allow only a snapshot of snapshot of actions. EXB Projects, WHF projects and RP activities converge at MLA level. However, they don't follow same structure of expected results and targets.

(2) Is this RBB proforma acceptable to the WH Committee, UNESCO Ex Board ?

Without activity based budgeting it can lead to wrong results formulation.



## Summary - Feedback from WHC

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(3) Can this proforma help WHC Programme Managers manage their day to day work?

MLA level is too high level for managing day to day work. Activity is preferred level.

(4) How can this proforma be improved to help better planning?

It can be used for monitoring at activity level. Use activity instead of modality.

(5) How can staff time be allocated?

Using an extended workstudy or assigning resources at activity level in SISTER.

(6) Does the WH Committee vote on a (RP) budget requested to the General Conference?

WH Committee only votes on WHF and General Conference votes on the RP.