



**REPORT AND RECOMMENDATIONS OF THE FORTY-SIXTH MEETING
OF THE FINANCIAL ADVISORY COMMITTEE TO THE EIGHTIETH SESSION OF
THE EXECUTIVE COUNCIL**

Opening of the session (agenda item 1)

1. The Financial Advisory Committee (FINAC) held its forty-sixth meeting in a hybrid format both online and at the WMO headquarters on 18 and 19 June 2026.

Approval of the agenda and order of business (agenda item 2)

2. The approved agenda of the meeting and the list of participants appear in [Annex 1](#) and [Annex 2](#), respectively, of the present information document.

Review of Executive Council documents on financial matters (agenda item 3)

Financial Statements of WMO for 2025 and report of the External Auditor (agenda item 3.1)

3. FINAC noted the presentation by the Secretariat on the Financial Statements of WMO for 2025, particularly related to the financial results for 2025 with focus on the comparison to 2024 and the financial position of WMO on 31 December 2025. The Committee sought a number of clarifications on the financial statements, which were provided by the Secretariat.

4. FINAC noted the report of the External Auditor, which included an unqualified audit opinion. FINAC expressed appreciation for the work of the External Auditor, the risk-based approach utilized and the resulting recommendations. FINAC noted the issuance by the External Auditors of 18 audit recommendations related to the 2025 financial audit. FINAC appreciated the Secretary-General's acceptance of the recommendations. FINAC also noted that progress has been made on implementation of prior-year audit recommendations, with a total of 83% of recommendations issued between 2020 and 2024 being implemented. FINAC further noted that 24 prior-year audit recommendations are in progress of implementation.

5. The Committee noted the Management Action Plan on the open recommendations of the External Auditor and management's commitment to implement these recommendations in a timely manner. The Committee encouraged management to ensure the implementation of the External Auditor recommendations that have been agreed by the Secretariat as a matter of priority.

Recommendation 1:

That the Executive Council adopts draft [Resolution 5.7/1 \(EC-80\)](#).

Review of request for proposals for the WMO External Auditor 2028–2031 (agenda item 3.2)

6. FINAC reviewed the request for proposals for the WMO External Auditor for 2028–2031 and noted the related presentation by the Secretariat regarding the basis for the requests for proposals, the form of the proposed letter for the requests and the summary of the process to be undertaken to select the WMO External Auditor for 2028–2031.

7. FINAC also noted the report of the Audit and Oversight Committee (AOC), which included confirmation that AOC had reviewed the request for proposals for the External Auditor for 2028–2031 and that AOC is comfortable with the content of the request for proposals.

Recommendation 2:

That the Executive Council adopts draft [Decision 5.8/1 \(EC-80\)](#).

Status of Members' contributions and financial situation of WMO (agenda item 3.3)

8. The Committee recalled that, in accordance with [Financial Regulation 8.9](#), the Secretary-General provides a report on the collection of contributions and advances to the Working Capital Fund.

9. The Committee noted with concern that over half (59%) of the total 2026 assessment remained outstanding on 30 April 2026, with 98% of the amounts in arrears at the beginning of 2026 remaining outstanding. The Committee also noted that 99 Members had not made a payment in 2026 as of 30 April 2026 and that 37 Members were subject to the provisions of [Resolution 37 \(Cg-XI\)](#). The Committee noted that the outstanding balance of 84.1 million Swiss francs (CHF) at 30 April 2026 is significant, as this outstanding amount represents over 120% of the total 2026 regular budget assessment.

10. The Committee noted the presentation by the Secretary-General regarding the current liquidity position of the General Fund and the measures undertaken by the Secretary-General to protect liquidity to the extent possible, including the deferral of utilizing cost reductions from the Transformation of the WMO Secretariat, the deferral of filling positions, overall administrative and programmatic cost containment measures, interim measures related to travel costs and others. The Committee also noted the positive impact on liquidity of the contribution by one Member to the WMO Commons and of the host Government for the forgiveness of the 2025 and 2026 payments of the loan related to the construction of the WMO headquarters building in Geneva.

11. The Committee noted that the liquidity analysis for the General Fund, as presented by the Secretary-General, forecasts that liquidity of the General Fund is likely to be able to be maintained through the first half of 2027; however, the Working Capital Fund is forecast to be utilized in the second half of 2027. The Committee further noted that the presented liquidity analysis is based upon the assumption that Members will continue to make payments in a pattern consistent with previous years and that the identified cost containment measures can be realized.

Recommendation 3:

That the Executive Council urges Members with unpaid contributions to settle their dues as early as possible, as delayed settlement may reduce the efficient and effective implementation of the approved activities of WMO and may expose the Secretariat to the risk of not being able to pay its obligations to third parties when they become due.

Modifications to the Strategic and Operating Plans for 2026–2027 as a result of the ongoing liquidity challenges of WMO (agenda item 3.4)

12. The Committee appreciated the report by the co-chairs of the Task Force on Recommended Modifications to the Strategic and Operating Plans for 2026–2027 as reflected in [EC-80/INF. 2.3\(6\)](#).

13. The Committee noted the comprehensive, rigorous and collaborative approach undertaken by the Task Force, combining quantitative analysis and qualitative assessment to support a consistent prioritization of the Operating Plan outputs across all Long-term

Goals (LTGs) and that the prioritization exercise did not call into question the strategic direction established in the Strategic Plan 2024–2027. The Committee also noted the proposal for the Executive Council to endorse the overall outcomes of the Task Force, particularly its emphasis on prioritizing the protection of core operational and normative functions of the Organization, and maintaining the integrity of global systems and the research-to-operations continuum.

14. The Committee also noted the next steps in the process, including the further examination by the Secretary-General of outputs placed in Tier 2, in coordination with the Presidents of the Technical Commissions and the Chair of the Research Board, with a view to identifying how they could be scaled, sequenced or reduced to identify tangible cost reductions in the current liquidity environment while preserving their highest-priority elements, and thereafter to consult the presidents of the regional associations before finalizing the proposed adjustments. The Committee noted the expectation that all WMO Members would be informed of the detailed results of the examination as soon as it is completed.

Recommendation 4:

That the Executive Council adopts draft [Resolution 6.1/1 \(EC-80\)](#).

Process of preparation and elements of maximum expenditure for the twentieth financial period (2028–2031) (agenda item 3.5)

15. FINAC noted the process of preparation and elements of maximum expenditures for the twentieth financial period (2028–2031) as presented by the Secretariat in document [EC-80/INF. 6.3](#).

16. FINAC noted the presentation of the Secretariat on the elements to be included in the preparation of the full maximum expenditure proposal, including the savings and efficiencies identified from the Transformation of the WMO Secretariat and other efficiency measures. FINAC further noted the explicit reference in document [EC-80/INF. 6.3](#) to the impact of inflation for the twentieth financial period.

17. FINAC noted the information provided related to the two potential scenarios reflected in document [EC-80/INF. 6.3](#) – Zero Nominal Growth (ZNG) and Zero Real Growth (ZRG).

18. FINAC noted the planned process for the preparation and approval of the full proposed maximum expenditures for the twentieth financial period, noting the documents are proposed to be published by early December 2026 and will be examined by the Executive Council at its session in February 2027.

Recommendation 5:

That the Executive Council adopts draft [Resolution 6.3/1 \(EC-80\)](#).

Audit and oversight matters (agenda item 4)

Report of the Audit and Oversight Committee (agenda item 4.1)

19. FINAC received the report of the Chair of AOC, being submitted to the Executive Council in accordance with the terms of reference of AOC. FINAC noted the observations of AOC with respect to the financial statements, internal and external audit matters, the Joint Inspection Unit (JIU) and other oversight matters.

Recommendation 6:

That the Executive Council adopts draft [Decision 5.9/1 \(EC-80\)](#).

Report on activities of the Joint Inspection Unit and response to recommendations (agenda item 4.2)

20. The Committee appreciated the report by the representative of JIU, noting the activities of JIU.

21. FINAC welcomed the presentation by the Secretary-General on the status of JIU and took note of the progress of the Secretary-General on the implementation of JIU recommendations. FINAC received the report on the JIU reports issued since EC-79. FINAC noted that the report was reviewed by AOC and its comments had been incorporated as appropriate. FINAC acknowledged the value of JIU reports and recommendations. FINAC reviewed the management response to the recommendations in the JIU reports and reiterated the importance of the Secretariat participating in JIU reviews and implementing the JIU recommendations in a timely manner.

Recommendation 7:

That the Executive Council adopts draft [Decision 5.9/3 \(EC-80\)](#).

Annual Accountability Report of the Internal Oversight Office for 2025 (agenda item 4.3)

22. FINAC received the Annual Accountability Report of the Internal Oversight Office (IOO) for the year 2025. The Committee noted that the IOO report contained the summary scope and findings of the engagements undertaken during the year. It also contained an annual opinion of IOO on the system of internal controls in WMO. FINAC noted that the report was reviewed by AOC and its comments incorporated as appropriate.

Recommendation 8:

That the Executive Council adopts draft [Decision 5.9/2 \(EC-80\)](#).

Review of Executive Council documents on other financial matters related to administration and human resources (agenda item 5)

Report on human resources (agenda item 5.1)

23. FINAC noted the presentation by the Secretariat on the Human Resources Report. FINAC discussed the contents of the report and made observations thereon.

Recommendation 9:

That the Executive Council adopts draft [Decision 5.10/1 \(EC-80\)](#).

Report on procurement (agenda item 5.2)

24. FINAC noted the presentation by the Secretariat on the Procurement Report. FINAC discussed the contents of the report and made observations thereon.

Recommendation 10:

That the Executive Council adopts draft [Decision 5.10/2 \(EC-80\)](#).

Adoption of the report of FINAC-46 to EC-80 (agenda item 6)

25. The forty-sixth meeting of FINAC was attended by approximately XX% of WMO Members. FINAC encourages the active participation of Members in the FINAC meetings to ensure all Members' views and needs are considered.

26. The Committee prepared and adopted the report of FINAC-46 to EC-80.

Recommendation 11:

That the Executive Council requests the Secretariat to continue to increase awareness of FINAC and its openness to all Members to increase participation in the meeting.

Date and place of the forty-seventh meeting of the Financial Advisory Committee (agenda item 7)

27. The Committee decided that the next meeting of FINAC should be held, subject to final decision by EC-80, in virtual format on 1 and 2 February 2027, immediately prior to EC-81.

Annexes: 2

AGENDA

- 1. Opening of the session**
- 2. Approval of the agenda and order of business**
- 3. Review of Executive Council documents on financial matters**

Agenda	Item	Documents*
3.1	Financial Statement of WMO for 2025 and report of the External Auditor	EC-80/Doc 5.7 EC-80/INF. 5.7(1) EC-80/INF. 5.7(3) EC-80/INF. 5.7(4)
3.2	Review of request for proposals for the WMO External Auditor 2028–2031	EC-80/Doc. 1 EC-80/INF. 5.8
3.3	Status of Members' contributions and financial situation of WMO	EC-80/INF. 5.7(2)
3.4	Modifications to the Strategic and Operating Plans for 2026–2027 as a result of the ongoing liquidity challenges of WMO	EC-80/Doc 6.1 EC-80/INF. 2.3(6)
3.5	Process of preparation and elements of maximum expenditure for the twentieth financial period (2028–2031)	EC-80/Doc. 6.3 EC-80/INF 6.3

*The eightieth session of the Executive Council (EC-80) documents: [EC-80 – Session Information](#)

4. Audit and oversight matters

Agenda	Item	Documents*
4.1	Report of the Audit and Oversight Committee	EC-80/Doc. 1 EC-80/INF. 5.9(1)
4.2	Report on activities of the Joint Inspection Unit and response to recommendations	EC-80/Doc. 1 EC-80/INF. 5.9(3)
4.3	Annual Accountability Report of the Internal Oversight Office for 2025	EC-80/Doc. 1 EC-80/INF. 5.9(2)

5. Review of Executive Council documents on other financial matters related to administration and human resources

Agenda	Item	Documents*
5.1	Report on human resources	EC-80/Doc. 1 EC-80/INF. 5.10(1)
5.2	Report on procurement	EC-80/Doc. 1 EC-80/INF. 5.10(4)

6. Adoption of the report of FINAC-46 to EC-80

Item	Documents*
Report of FINAC-46 to EC-80	EC-80/INF. 5.7(5)

7. Date and place of the forty-seventh meeting of the Financial Advisory Committee

LIST OF PARTICIPANTS

(1) CORE MEMBERS

(2) REPRESENTATIVES OF WMO MEMBERS

(3) INVITED EXPERTS

Audit and Oversight Committee

External Auditor
