

HR.SOP.044A

Parental leave - Central fund charging for backfill costs

HRT, FNM, GSC

Standard Operating Procedure
All staff

DISCLAIMER

Standard Operating Procedures (SOPs) provide a step-by-step guide for staff directly involved in the processing of administrative actions to support and facilitate the implementation of WHO policies and procedures. The SOPs are for guidance only; they are neither authoritative nor binding. The SOPs reflect the policies and procedures of WHO at the time of writing; however, policies and procedures change from time-to-time. In the case of a conflict between the SOPs and the WHO eManual provisions, the WHO eManual provisions take precedence.

DOCUMENT SPECIFICATIONS

Version Version	Date of revision	Author (s) / Dept / Unit	Approver	Indicate which section changed compared to previous version
9	4 Mar 2024	Kirsty Mollard, HRT/HPJ	P. Cronin, HRT/HPJ	<ul style="list-style-type: none"> Add requirement for non-birthing parental leave that each period of leave requires a separate request for funding if backfilling actually takes place.
8	20 Apr 2023	Kirsty Mollard, HRT/HPJ	P. Cronin, HRT/HPJ	<ul style="list-style-type: none"> Language updated throughout to reflect unified parental leave and include all forms of leave previously referred to as adoption/maternity/paternity/surrogacy
7	22 Jun 2021	Sue Ern Lim, GSC/PAY		<ul style="list-style-type: none"> Steps 1, 4, 6, 7, 8, 9c, 11 amended in light of lessons learned to provide clarity in procedures with regards to steps relating to FNM & Payroll.
6	10 Aug 2020	S. Amaudruz, HRT/HPJ	S. Amaudruz, HRT/HPJ	<ul style="list-style-type: none"> Added last bullet point in 1.2 indicating fund not available to UNITAID, ICC and UNAIDS staff.
5	8 May 2020	K. Mollard, HRT/HPJ	S. Amaudruz, HRT/HPJ	<ul style="list-style-type: none"> Incorporated the extension of the Fund to cover Adoption and Surrogacy leave types in addition to Maternity leave. Overview and Pre-requisites amended to remove monthly funding rate and provide link to WHO eManual indicating applicable rate.
4	12 Sep 2019	K. Mollard, HRD/HPJ	S. Amaudruz, HRD/HPJ	Addition of bullet 15. To confirm that JPO's cannot be used to backfill maternity leave positions.
3	1 Apr 2019	K. Mollard, HRD/HPJ	F. Nocquet, Dir, HRD J. Stewart Pappas, Director FNM a.i.	Use of central fund for temporary backfilling of staff members on maternity/adoption/surrogacy leave has been extended to include the temporary backfilling of staff members on adoption and surrogacy leave.

				Step 11 revised to include "MyService" as the contact point for GSC Payroll
2	9 Apr 2018	S. Amaudruz, HRD/HPJ & S. Rathi, FNM	S. Amaudruz, HRD/HPJ	Hyperlink to maternity/adoption/surrogacy leave major office PTAEOs to FNM/ACT intranet site. Inclusion of exceptional scenario Double Incumbency. Hyperlink to Average Salary Costs on PRP intranet page included for reference.
1	15 Dec 2017	S. Amaudruz, HRD/HPJ R. Balsamo, GMG/MO H. Cardenas, GSC K. Mollard, HRD/HPJ S. Rathi, FNM	F. Nocquet, Dir, HRD N. Jeffreys, Comptroller	

1. INTRODUCTION

1.1. Overview/Description

The central funding mechanism approved by the Director-General in 2017 for temporary backfilling for a staff member during absence on maternity leave is extended to all parental leaves in support of the amended WHO eManual provisions in III.6.15 Parental leave effective 1 January 2023.

The Parental leave central fund (“the fund”) is financed by the application of a monthly payroll charge to the WHO standard staff costs. The monthly charge is set by FNM and indicated in WHO eManual [XII.12.1 Payroll Accounting, General](#).

1.2. General Guidance / Business Rules

Pre-requisites

- FNM Create an award under the GSM Maternity¹ leave fund – Award Manager is Comptroller
- FNM creates and hosts the work plan for HQ.
- DAF creates and hosts work plan for the regional office.
- Operational management of the above work plans is GSC/Payroll
- 1 PTAE0 is created per Major Office. [PTAE0s per major office can be found in this link](#).
- See [WHO eManual XII.12.1 Payroll Accounting, General](#)
- This fund and procedure is not applicable to UNITAID, UNAIDS or ICC staff members.

The conditions linked to the use of the central fund are as follows:

1. A request to receive funding may only be made if backfilling during a period of parental leave actually takes place. For non-birthing parental leave each period of leave requires a separate request for funding if backfilling actually takes place.

¹ Pending name change in BMS

2. The full duration of backfill cannot exceed the actual period of parental leave i.e. in accordance with WHO eManual provisions for the specific leave.
3. The temporary backfill cannot start prior to the start date of the parental leave and must end at the latest by the end date of the parental leave. Any further periods or prior period of leave extending beyond the end date or start date of parental leave e.g. SLWOP, annual leave, sick leave will not be covered by the fund.
4. If the duration of the temporary backfill is less than the full period of parental leave, only the period of employment of the backfill is covered through the fund.
5. The maximum financial liability of the parental leave funding made available to the unit/department will be the salary of the incumbent for the specific duration of the backfill cover. If the backfill costs exceed those of the incumbent, the extra costs must be absorbed by the unit/department.
6. The duties and responsibilities of the backfill should normally match those of the incumbent on parental leave and by default the grade of the temporary position should normally be the same or one grade lower. In the event that backfill of the incumbent is covered through internal staff movement while the staff member backfilling then requires to be replaced, details must be provided in the "Request for funding for parental leave backfill" form.
7. The terms of reference for the backfill should cover as a minimum, 50% of the absent staff member's duties/responsibilities.
8. All parental leave Terms of Reference and Offers of Appointment must include a legal disclaimer : *"This temporary assignment is for parental leave cover only and will end as indicated and at the latest at the end of the parental leave period. This appointment carries no expectation of extension or conversion to another appointment type."*
9. The "Request for funding for parental leave backfill" form must be duly completed and submitted for approval prior to the leave and/or backfill arrangement commencing. The form provides information on the staff member on parental leave and details on

the plan for backfill including grade, start and end dates, appointment type and estimated salary cost for the period. No retroactive requests will be reimbursed. A backfill form that is provided after the start date of the parental leave or backfill arrangement will be deemed as a retroactive request. Under exceptional circumstances, technical unit may seek additional email approval from the HQ/Manager HRT/HRBP, RO/RHRM on retro-active requests by providing a detailed explanation of the reasons for the retroactive nature of the request. This email should then be forwarded to the processing unit for exceptional acceptance of retroactive backfill scenarios.

10. The form is sent to HQ/Manager HRT/HRBP, RO/RHRM for validation of the information provided and approval of the backfill plan. The form will be then forwarded to GSC/Payroll², with a copy to DAF in regional offices and Management Officers at HQ.
11. The salary only of the incumbent departing on parental leave will be mapped to the parental leave PTAE0 for the full period.
12. After the backfill arrangement ends, the actual duration, costs and the differential cost must be duly completed on the Request for funding for parental leave backfill form and the form returned to Payroll/GSC for validation and post-facto recovery of any excess funding as appropriate through expenditure batch by charging department PTAE0 and crediting parental leave PTAE0.
N.B. This can only happen at the end of the period of parental leave backfill even if the backfill spans over the end of a biennium.
13. If the form is not submitted to Payroll within 90 days following the end of the staff member's parental leave period, recovery of the full planned backfill amount will be made. Reminders will be sent to technical units after 30 then 60 days.
14. The fund will cover remuneration costs only (salaries or consultants' fees). Where duty or statutory travel is required, travel costs, per diem or subsistence allowance will not funded even if the remuneration costs themselves are lower than the cost of the staff on parental leave.
15. Junior Professional Officers (JPO's) cannot be used to backfill staff members on maternity leave.

² Submit a ticket through this link to payroll: https://who.service-now.com/self_service/?id=sc_cat_item&sys_id=3f1dd0320a0a0b99000a53f7604a2ef9
Select Area: Payroll; Category: Parental leave Backfill; Subcategory: Part 1 / Part 2

The fund will not:-

- provide financing if no backfilling takes place;
- provide financing for retroactive requests;
- finance backfilling for periods of leave such as SLWOP, annual leave, sick leave etc. after parental leave ends;
- provide funding in excess of the maximum liability of the incumbent's salary;
- cover costs in addition to remuneration costs e.g. for statutory travel, per-diem settling-in grant etc. which continue to be charged to the statutory entitlement PTAEO's.

Effective date

The fund will be extended to all forms of parental leave under the revised WHO eManual provisions effective 1 January 2023.

1.3. Reference Material

1.3.1. Staff Rules

- SR 760 Parental leave

1.3.2. WHO eManual

- III.6.16 Parental leave
- Related documents – Request for funding form
- [XII.12.1 Payroll Accounting, General](#)

1.3.3. Post cost averages

- Salary costs may be checked against the Post cost averages on the PRP intranet site under this link:
<https://intranet.who.int/homes/prp/budget/costaverages/>

1.3.4. Major Office PTAEOs

- Each biennium FNM/ACT/HQ updates the [major office PTAEOs](#) for the parental leave central fund which can be found under this link: <https://intranet.who.int/homes/act/pol/>

1.3.5. Definitions

- DAF Director of Administration and Finance
- FNM Department of Finance
- HRT Human Resources and Talent Management
- HRBP Human Resources Business Partners
- MO Management Office
- RHRM Regional Human Resources Manager
- SLWOP Special leave without pay

2. PROCESS STEPS

Step	Control (C)	Type	Process	Role / Responsibility
		Pre-requisite	Create an award under MAT FUND – Award Manager is Comptroller	HQ/FNM
		Pre-requisite	Creates and hosts workplan for HQ	HQ/FNM
		Pre-requisite	Creates and hosts workplan for the Regional Office	RO/DAF
		Pre-requisite	Complete planned cost for an estimated amount	HQ/FNM and RO/DAF
		Pre-requisite	Complete award budget based on distribution provided	HQ/FNM and RO/DAF
1		Off line	<p><u>Prior to the parental leave/backfill commencing</u>, Completes Part I. “Parental Leave Backfill Request” form for each period of:</p> <ul style="list-style-type: none"> • Staff member on parental leave and • Planned Backfill details attaching TOR’s/Position Description as appropriate 	WHO Technical Unit
2	C	Off line	Signs form and forwards to HQ/HRT/HRBP or RO/ RHRM	Head Dept/Division, WR
3		Off line	<p>Reviews and validates Part I. “Parental Leave Backfill Request” form and checks:</p> <ul style="list-style-type: none"> • that parental leave has been entered and approved for incumbent; • the duration of the requested backfill does not exceed the parental leave duration, noting that for non-birthing parental leave each period of leave requires a separate request for funding if backfilling actually takes place. • backfill proposal:- <ul style="list-style-type: none"> ○ contract type – 60 days or less, 420.4, employment agency, SSA, other ○ grade of backfill ○ terms of reference 	HQ/HRT/HRBP RO/DAF/RHRM

Step	Control (C)	Type	Process	Role / Responsibility
			<ul style="list-style-type: none"> ○ any internal staff movement including any acting arrangement ● planned costs indicated on Parental leave backfill request form are correct based on average costs. See PRP intranet site for cost averages: https://intranet.who.int/homes/prp/budget/costaverages/ 	
4	C	Off line	<p>Approves request/Requests further information/Rejects request</p> <p>Signs if approval, and sends copies to</p> <ul style="list-style-type: none"> ● Head Dept/Division, WR as appropriate ● Global Payroll Manager ● GSC/Payroll ³ ● Division MO for HQ and DAF office in regions 	HQ/HRT/HRBP or RO/DAF/RHRM
5		GSM HR Plan	<p>Maps incumbent's salary in the HR Plan to relevant Major Office Parental Leave PTAEO for the duration of the backfill by changing the task and award mapping.</p> <p>N.B. Backfill duration cannot exceed duration of parental leave of incumbent - see eManual provisions for details.</p>	HQ/Technical Unit RO/RHRM
6		GSM	Receives GSM notification to approve the planned costs	Global Payroll Manager
7	C	Off line	Verifies parental leave PTAEO mapping is in line with the authorized Request for funding for parental leave backfill	Global Payroll Manager
8		GSM	<p>Approves/rejects/returns for correction the planned costs</p> <ul style="list-style-type: none"> ● upon approval, planned costs are pushed to the parental leave PTAEO work plan 	Global Payroll Manager

³ Submit a ticket through this link to payroll: https://who.service-now.com/self_service/?id=sc_cat_item&sys_id=3f1dd0320a0a0b99000a53f7604a2ef9
 Select Area: [Payroll](#); Category: [Maternity Backfill](#); Subcategory: [Part 1 / Part 2](#)

Step	Control (C)	Type	Process	Role / Responsibility
9 a		Off line	<p><u>If backfill is appointment under 60 days or less</u></p> <ul style="list-style-type: none"> initiates Stellis requisition, with or without Vacancy Notice <p>if VN issued, must include the text “<i>Parental Leave cover only</i>” and the Disclaimer (see business rules above)</p>	Technical Unit
9 a.i	C	GSM HRAP	Approves/rejects/returns for correction HRAP	HQ/HRT/HRBP RO/RHRM, Dept. Director, ADG/RD
9 a.ii		Off line	Finalise recruitment, confirm appointment dates in line with parental leave absence	HQ/HRT/HRBP RO/RHRM
9 b		GSM & Stellis	<p><u>If backfill is temporary appointment under 420.4</u></p> <ul style="list-style-type: none"> creates position in HR plan submits for classification initiates Stellis requisition proceeds with standard recruitment process 	Technical Unit
9c		Offline	<p><u>If backfill through double incumbency</u></p> <p>Send an email to Muriel Perracino (perracinom@who.int) (FNM/ACT/OLD), copying Sushil Rathi (rathis@who.int) to request to charge the cost of the staff on parental leave to the relevant PTAE0 for the duration of the parental leave, indicating dates)</p> <p>e.g. “<i>kindly charge the staff costs of X to PTAE0 for the period X to X as shown in the attached form (parental leave started on X). The reconciliation for the cost of the replacement X will take place at the end of the period.</i>”</p> <ul style="list-style-type: none"> Attach the approved form “Request for funding for parental leave backfill” 	Technical Unit

Step	Control (C)	Type	Process	Role / Responsibility
			<ul style="list-style-type: none"> Mapping of PTAE0 due to double incumbency will be done on and after the email received for the staff on parental leave within the parental leave period. 	
10		Off line	<p>At end date of backfill period, completes Part II. "Parental Leave Backfill Request" form for:</p> <ul style="list-style-type: none"> actual backfill details including actual cost 	Technical Unit
11		Off line	<p>Indicates PTAE0 of Department that is to be used to cover the parental leave backfill and PTAE0 to be charged for recovery of excess funding</p> <p><u>If backfill through double incumbency, consultancy contract or acting arrangement:</u></p> <ul style="list-style-type: none"> Indicate in Part 2 of the parental leave backfill form the actual amount incurred when submitting to GSC Payroll (through MyService⁴) along with supporting documents (i.e: invoice billing). Payroll will reconcile and do an expenditure batch for the difference between the cost of the replacement and the cost of the staff on parental leave within the approved parental leave dates and within the capped amount of the cost of the parental leave of the regular incumbent. 	Technical Unit
12	C	Off line	Signs form and forwards to HQ/HRT/HRBP, RO/RHRM	Head Dept/Division, WR

⁴ Submit a ticket through this link to payroll: https://who.service-now.com/self_service/?id=sc_cat_item&sys_id=3f1dd0320a0a0b99000a53f7604a2ef9
 Select Area: [Payroll](#); Category: [Maternity Backfill](#); Subcategory: [Part 1 / Part 2](#)

Step	Control (C)	Type	Process	Role / Responsibility
13		Off line	Reviews and validates Part II. "Parental Leave Backfill Request" form and checks: <ul style="list-style-type: none"> • backfill took place as per plan; • duration of the requested backfill did not exceed the parental leave duration; • the details correctly reflect the actual backfill appointment <ul style="list-style-type: none"> ○ contract type – 60 days or less, 420.4, employment agency, SSA, other ○ grade of backfill ○ PTAE0 indicated in all cases 	HQ/HRT/HRBP RO/RHRM
14	C	Off line	Validates and signs form, <ul style="list-style-type: none"> • sends both pdf copy and excel original version to GSC/Payroll and Division MO for HQ and DAF offices in RO 	HQ/HRT/HRBP RO/RHRM
15		Off line	Completes Part III. "Parental Leave Backfill Request" form <ul style="list-style-type: none"> • provides actual salary amounts of incumbent for the parental duration and actual backfill salary amounts (as per approved request form) 	GSC/Payroll
16	C	Off line	Verifies actual cost of parental leave incumbent salary to backfill cost, calculates amount to be recovered if any or if no recovery required and approves form	GSC/Payroll
17		Off line / GSM	<ul style="list-style-type: none"> • Reconciles and creates expenditure batch for the difference between the cost of the replacement and the cost of the staff on parental leave within the approved parental leave dates and within the capped amount of the cost of the parental leave of the regular incumbent. <p>If recovery required:</p> <ul style="list-style-type: none"> • recovers from PTAE0 provided by Department 	GSC/Payroll

Step	Control (C)	Type	Process	Role / Responsibility
			<ul style="list-style-type: none"> creates expenditure batch to charge department PTAE0 and credit parental leave PTAE0 which has been overcharged 	
18		Off line/GSM	Approves Expenditure-batch.	Work plan Manager
19		Off line	Inform the technical unit/initiator who sent parental leave backfill form upon the completion of expenditure batch .	GSC/Payroll
20		Off line	Prepare and submit quarterly reports to FNM/ACT on actual usage and exceptions, if any.	GSC/Payroll
21		Off line	FNM/ACT to communicate to HRT/HRBP and RHRM to highlight utilization and relevant concerns.	HQ/FNM
22	C	Off line/GSM	Follow-up with technical units where part III of Request form has not been submitted within 30 days of parental leave end date. GSM HR Leave Specialist – Division/Region Leave Report to be used for this purpose.	HQ/HRT/HRBP RO/RHRM

3. KEY RISKS & COMPENSATING CONTROLS

Risks	Compensating Controls	Process Step
HR Plan is not updated	Technical Unit will continue to pay incumbent's salary but no parental leave funding will be used.	7
TU receives extra credit and does not have sufficient funds to pay back	Funds will be recovered through ADGO / DAF of respective budget centre.	16, 22
Backfill does not reflect authorized request for funding	Technical Units Head Dept/Division, WR are accountable for the validity of the request for backfill funding.	9 a.i, 12, 14