

91GS/Fin-04/En
Original: English
March 2024

**Adjustments to the
2024 Budgeted Work Programme**

Financial Working Document



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I. Introduction

1. 2024 corresponds to the fourth year of implementation of the 7th Strategic Plan and the last year of the Director General's mandate, with considerable efforts centred on building a dynamic and robust WOAAH, capable of better servicing its Members and improving animal health and welfare globally. Such efforts are hinged on the values and principles of transparency, innovation, inclusiveness and value for money and are enshrined in the Adjustments to the 2024 Budgeted Work Programme.
2. The 2024 Programme of Work, Budget Estimates, and Proposed Contribution Scale (90 SG/6) were formally adopted by the World Assembly in May 2023, adhering to the established programming and budgetary protocols outlined below. The total budget appropriation amounted to € 35,458,800, with € 18,848,600 allocated from the Regular Budget and € 16,610,200 from the World Animal Health and Welfare Fund (World Fund). This budgetary framework was attentively developed, taking into account the generosity and commitment of our Members, accepting a 15% increase to statutory contributions (including 9.6% for inflation). WOAAH extends its sincere gratitude to the Membership for their support throughout this process.
3. This document stems from adjustments required to the 2024 Programme of Work based on actual income, and proposals from the Director General to increase the global impact and visibility of WOAAH, achieve the Seventh Strategic Plan, and execute its mandate during its centennial year. It also considers the decisions and guidance of the Assembly.
4. Regarding the latter, at the 90th General Session in May 2023, the World Assembly reiterated the critical importance of the science-based standard-setting work of WOAAH, the need to secure funding for the Organisation's normative and technical work, the pivotal role of digital transformation and called for intensified efforts in disease control. Additionally, the Assembly requested WOAAH to identify opportunities for savings and efficiency measures alongside developing a longer-term financial plan to address greater efficiencies and the balance between statutory and voluntary contributions.
5. In June 2023, WOAAH initiated a comprehensive reform of its financial management framework. This culminated in, effective as of 1 January 2024, a consolidated financial policy framework comprising a unique reference document capturing all financial rules and regulations, revised institutional decisions, standard operating procedures and putting into place a budget and commitment tracking tool to digitalise key business flows. While the rules and decisions apply to all WOAAH staff and operations, the budget and commitment tracking tool is piloted at WOAAH Headquarters and in the Regional and Sub-Regional Representations in Asia and the Pacific. This new financial management framework will enhance our financial efficiency, transparency and accountability and is a firm testament to our commitment and responsibility towards our Members.
6. The adjustments to the 2024 Budgeted Work Programme are presented to the World Assembly for approval and adoption at the 91st General Session in May 2024.

1. Overview of WOAAH programming and budgetary cycle

7. The adjustments occur in the context of the overall WOAAH biannual programming and budgeting cycle, with the Assembly being requested to approve adjustments to the budget for the year in course (N) voted a year prior (N-1).

Process	Year N-1 (2023)				Year N (2024)			
	First quarter	Second quarter	Third quarter	Fourth quarter	First quarter	Second quarter	Third quarter	Fourth quarter
Planning	N-1 performance review Input on priorities Finalisation budget N+1	World Assembly approves Budget N+1	Priorities confirmed Budgetary dialogue Budget N+1 reprogrammed	N+1 budget finalised	N budget submitted to Members through FIN-04	World Assembly approves Budget N		
Implementation & Monitoring	<i>Budget execution and monitoring, performance review and management dialogue</i>				<i>Budget execution and monitoring, performance review and management dialogue</i>			
Oversight	Council meeting Internal Audit Committee External Audit	World Assembly reviews Budgeted Work Programme	Internal Audit Committee Council meeting	Annual performance review (individual, teams, regions, directorate)	Council meeting Internal Audit Committee External Audit	World Assembly reviews Budgeted Work Programme	Internal Audit Committee Council meeting	Annual performance reviews
Evaluation	WOAH Annual Report	World Assembly approves WOAAH Annual Report			WOAH Annual Report	World Assembly approves WOAAH Annual Report		

Figure 1. Schedule for WOAAH programming and budgetary cycle

8. WOAAH's governance cycle informs the work programming and budgetary cycles; guidance, requests and recommendations from the Regional Commission Conferences, Council, and the World Assembly are integrated into the budgeted work programme. The above schedule allows for regular review and provides the World Assembly with a comprehensive overview of WOAAH activities and budget execution.
9. This process is further benefited by the medium-term planning process linked to the five-year strategic plans. Performance updates are provided annually to the World Assembly, enabling the Organisation to adapt the support provided to its Members in order to better tackle existing and emerging animal health and welfare challenges.
10. This has been coupled with significant revisions to the structure and content of General Session documents to enhance engagement and dialogue with the Membership in the budgetary and work planning process and contribute to the accomplishment of the 7th Strategic Plan objective 5 – efficiency and agility, modernising the Organisation by putting into place robust processes & tools.

2. Programmatic highlights

2.1 Programmatic and Operational adjustments to the WOAAH Budget

11. Within the 2024 net appropriation budget approved in 2023 (90 SG/6), the following programmatic adjustments are proposed to the Assembly for endorsement. These adjustments aim to ensure the delivery of the mandate and 7th Strategic Plan and equip WOAAH with appropriate governance and financial control framework to ensure that it is a fit-for-purpose international organisation capable of providing high-quality and timely services to its Members in a transparent and cost-efficient manner.

Information Management

12. Inherent to the fulfilment of WOAAH's mandate is the collection, management, analysis and provision of access to health systems-related data, encompassing real-time information on the global state of animal health. Aligned with this imperative, strategic objective 2 is dedicated to implementing digital transformation through a data management strategy. To fortify these efforts, supplementary investment has been earmarked to bolster WOAAH's capacity to advance its data governance framework. Concurrently, measures are being instituted to fortify cyber security management, thereby safeguarding the integrity and confidentiality of our data environment.
13. Moreover, WOAAH remains committed to enhancing the functionality of the World Animal Health Information System (WAHIS) in collaboration with our existing service provider until June 2024. As per the recommendation of the External Auditor, and further to a thorough assessment of WAHIS's alignment with Member needs and feedback, WOAAH has budgeted to initiate a new tender process in the second semester of 2024 to facilitate its further evolution. In the meantime, a portion of the allocated funds has been designated to cover maintenance expenses associated with WAHIS, as well as contingencies for addressing any identified bugs or discrepancies.
14. Since November 2023, WOAAH has exercised efforts and human resources towards fostering more favourable engagements with IT suppliers and providers, including renegotiating contracts, aimed at mitigating the financial impact on WOAAH's budget while concurrently ensuring requisite investments in security measures.

Standard Setting and Implementation

15. In response to the expressed needs of its Membership, WOAAH will convene a greater number of ad hoc Group meetings in 2024, aimed at advancing the standard-setting programme of the Commissions. While the Organisation has explored the potential of virtual meetings, the majority will be conducted in person. This decision is underpinned by the recognition that the financial advantages associated with virtual meetings are not consistently commensurate with the gains in productivity or efficiency. Moreover, virtual meetings can present logistical challenges, such as the coordination of time-zone-sensitive working hours for all Group Members.
16. WOAAH International Standards constitute fundamental outputs of the Organisation. In alignment with WOAAH's commitment to cost efficiency and environmental sustainability, and as part of its zero-paper policy, the Organisation ceased the printing of its Standards since 2021, making them exclusively available on the WOAAH website. Budget provisions have been made to initiate a project to develop a WOAAH Standards Online Navigation Tool to substantially enhance the accessibility and usability of WOAAH Standards for Members and other stakeholders. The Tool will revolutionise how information within WOAAH Standards is updated and disseminated, enhancing the display of Standards on the WOAAH website, enabling specific search functionalities tailored for visualising sanitary measures by commodity, and simplifying the annual updating process of Standards. These efforts enable WOAAH Standards to be more accessible to a broader spectrum of users, thereby fostering greater implementation and compliance.
17. Taking stock of the recent submissions for Official Status Recognition, additional investments will be made in 2024 to enhance the Official Status Management Platform. This system archives, tracks, searches and submits all dossiers related to the official recognition and maintenance of animal health status, and self-declarations of disease freedom. These refinements will: (i) facilitate exchanges between WOAAH and Members; (ii) ensure Members have convenient and secure access to all their documents and reports; and (iii) enable Members to readily locate and consult all relevant guidance concerning WOAAH animal health status and associated procedures.

18. Adjustments also encompass bolstering the operational capacity of the WOAHA Observatory to publish a second monitoring report on the Implementation of WOAHA Standards (first [edition](#) published in 2022) and two thematic studies throughout the 2024 and 2025 period. The thematic studies will focus on key topics for the Membership, namely the 'Use, challenge and impact of zoning and compartmentalisation', building upon the foundation laid by the initial [report](#) published earlier this year, and 'animal welfare during transport by land and by sea'.

Capacity building

19. WOAHA's capacity building activities are exclusively financed through the World Fund. A budgetary adjustment has been made to the Regular Budget to maintain the funding available for a staff position in the Capacity Building Department further to the conclusion of the grant previously funding it. This position will manage Member requests for PVS missions and develop the PVS Information System. This system will enable Members to access a wealth of data via interactive visuals and graphics showing the strengths, weaknesses and recommendations for more impactful Veterinary Services' investment case development for Veterinary Services.

Global Frameworks

20. The major portion of WOAHA's activities and human resource costs supporting the implementation of global strategies, initiatives, and frameworks are sustained through the World Fund. In order to facilitate adjusted investments across other budgetary chapters, expenses initially earmarked under Global Frameworks have been absorbed by funding made available through voluntary contributions. WOAHA is committed to leveraging all available sources of income to support and deliver its mandate and high-quality services to its Members.

Institutional Governance

21. In addition to human resources allocation for the General Directorate and associated travel expenses, 40% of the budget chapter is earmarked for institutional meetings, including the Council, Regional Commissions, and the 2024 General Session of the World Assembly of National Delegates, with the latter accounting for 36% of this allocation. The escalation in expenses related to meetings is solely responsible for this increase, as the initial projection for the General Session failed to anticipate the sustained rise in event service costs.

General Administration

22. Central to strategic objective 5, WOAHA has undertaken significant efforts to streamline, strengthen, and digitalise financial and administrative processes, to drive cost-efficient measures and enhance agility. Additional investments are necessary to further enhance financial management systems, thereby improving management and oversight, as well as fortifying due diligence in procurement processes. An increase in budget allocation has also been designated for institutional communication, which is intricately linked to the Organisation's centennial anniversary and the crucial articulation of WOAHA's role as a vital contributor to global health governance. This budget line also includes the Regular Budget voluntary financial support to Regional and Sub-Regional Representations facing financial fragility, predominantly in Africa.

3. Budgetary adjustments

3.1 Adjustments to the Regular Budget

23. Resolution N.6/2023 established the Regular Budget appropriation at € 18,848,600, with income equal to expenses. The Regular Budget comprises statutory contributions and is complemented by contributions in an extraordinary category. In 2024, three Members (Chinese Taipei, France, Italy) have continued to provide extraordinary contributions equal to € 817,000 which is € 101 K lower than in 2023. Extraordinary contributions offer WOAHA an additional source of flexible funding to implement the Programme of Work and accomplish the 7th Strategic Plan. Table 1 presents the Adjusted 2024 Regular Budget Income.

Section	Description	Initial 2024 Regular Budget	Change	Adjusted 2024 Regular Budget
Section 1	Member contributions (Article 11 - Organic Statutes and Article 14 - Organic Rules)	14 804 000	-	14 804 000
	Extraordinary contributions	817 000	-	817 000
	Sub-total Section 1	15 621 000	-	15 621 000
Section 2	Registration fees (General Session, conferences)	-	-	-
	Publication sales	-	-	-
	Fees for evaluation of disease status applications	140 000	-	140 000
	World Fund overheads	1 400 000	100 000	1 500 000
	Internal contributions	820 000	111 000	931 000
	Other operating revenue	295 215	829 785	1 125 000
	Sub-total Section 2	2 655 215	1 040 785	3 696 000
Section 3	Investment income	51 885	48 115	100 000
	Extraordinary income	-	-	-
	Recovery of investment subsidies	32 500	-	32 500
	Reversal of provisions	488 000	-	488 000
	Sub-total Section 3	572 385	48 115	620 500
Total		18 848 600	1 088 900	19 937 500

Table 1. Adjusted 2024 Regular Budget Income

24. In 2024, the adjusted income for the Regular Budget amounts to € 19,937,500. This 5.7% increase (€ 1,089 K) to balance the budgeted expenses comprise (i) World Fund overheads higher than estimated, (ii) internal contributions corresponding to the internal tax deducted at source from WOAHA Headquarters staff salaries, higher than estimated due to an increase in staff expenses; (iii) other operating revenue that includes an increased portion of subsidies from the World Fund to finance WAHIS; and (iv) investment income.
25. Changes to the budgetary chapter distribution arise as a result of the programmatic and operational proposals described in [Section 2](#). The net impact of these changes to the Regular Budget is shown in Table 2.
- Column 1 recalls the budgetary chapter distribution approved in Resolution N.6. WOAHA Budgetary Incomes and Expenses for the 98th Financial Year and Related Planned Work Programme (1 January to 31 December 2024);
 - Column 2 presents the net effect of the shifts arising from programmatic and operational proposals on a cost-neutral basis;
 - Column 3 demonstrates the revised distribution of the Adjusted 2024 Budgeted Work Programme for approval by the Assembly.

Budgetary Chapters		Initial 2024 Regular Budget	Change	Adjusted 2024 Regular Budget
1.	Information Management	2 825 100	413 694	3 238 794
2.	Standard Setting and Implementation	2 667 000	108 054	2 775 054
3.	Capacity Building	21 000	59 353	80 353
4.	Global Frameworks	995 000	- 159 183	835 817
5.	International Collaboration	-	700	700
6.	Institutional Governance	3 531 000	255 627	3 786 627
7.	General Administration	5 844 500	208 043	6 052 543
8.	Regional and Sub-Regional Representations	1 665 000	2 612	1 667 612
9.	Depreciation and Amortisation Expenses	1 300 000	200 000	1 500 000
TOTAL		18 848 600	1 088 900	19 937 500

Table 2. Adjusted 2024 Budgeted Work Programme per Budgetary Chapter (€)

3.2 Adjustments to the consolidated WOA H Budget

26. It is recalled that WOA H's Work Programme represents an integrated funding model that leverages a combination of statutory and extraordinary contributions (Regular Budget) and voluntary contributions (World Fund) to deliver WOA H's mandate and Strategic Plans.
27. As seen in Table 3, WOA H's adjusted 2024 Budget amounts to € 55,839,116. This includes statutory (€ 19,937,500) and voluntary contributions through the World Fund (€ 19,332,295). Concerning voluntary contributions, the adjusted budget includes an additional € 2.7 M compared to the 90 SG/6 estimates in 2023. These additional funds will enable WOA H to implement numerous activities, support necessary investments as well as critical human resources. This amount does not reflect the additional investments negotiated but rather how these voluntary contributions will be used given that the World Fund is a multi-year fund rather than an annual budget (Regular Budget). A comprehensive 2024 Adjusted Work Programme is provided in [Annex 1](#).

Budgetary Chapters	Adjusted 2024 Regular Budget	Adjusted 2024 World Fund	Adjusted 2024 RR and SRR	Adjusted 2024 WOA H Budget
1. Information Management	3 238 794	993 783	100 740	4 333 317
2. Standard Setting and Implementation	2 775 054	1 648 643	201 800	4 625 497
3. Capacity Building	80 353	6 227 187	2 695 237	9 002 777
4. Global Frameworks	835 817	8 407 377	10 167 244	19 410 438
5. International Collaboration	700	388 645	268 400	657 745
6. Institutional Governance	3 786 627	1 208 600	81 200	5 076 427
7. General Administration	6 052 543	458 060	870 200	7 380 803
8. Regional and Sub-Regional Representations	1 667 612	0	2 149 500	3 817 112
9. Depreciation and Amortisation Expenses	1 500 000	0	35 000	1 535 000
TOTAL	19 937 500	19 332 295	16 569 321	55 839 116

Table 3. Adjusted 2024 Budgeted Work Programme per Budgetary Chapter (€)

4. Conclusion

28. WOAHA thanks its Members and resource partners for their continued support and investments despite the significant economic challenges faced globally. WOAHA recognises the efforts of its Members for having accepted a 15% increase to statutory contributions for the 2024 Budgeted Work Programme.
29. In response to ongoing financial pressures necessitating an increase in statutory contributions for 2023 and 2024, WOAHA remains steadfast in implementing rigorous measures and policies to curtail expenses, complemented by a cost recovery mechanism (World Fund overheads). Furthermore, the establishment of a comprehensive financial policy framework and use of a digitalised budgetary commitment tool as of 1 January 2024 will enable WOAHA to: meticulously manage budgets with attention and transparency; strategically plan, manage and monitor funds in accordance with overarching priorities; and integrate performance evaluation to ensure optimal value for money. These pillars of budgetary governance are pivotal in upholding Members' enduring confidence in WOAHA and are expected to continue to manifest in a stable rate of statutory and voluntary contributions received.
30. WOAHA and its Members have consistently underscored the significance of evaluating and maintaining the balance between voluntary and statutory contributions over the long term. Looking ahead, WOAHA is committed to undertaking an ongoing assessment of its financial landscape, encompassing both achievements and constraints, while remaining attuned to external dynamics, challenges, needs and opportunities. This reflective process will inform the Member-driven dialogue on the most suitable funding model to ensure WOAHA's work is sustainable and impactful. This dialogue forms part of forthcoming work outlined in *91GS/Adm-13: 'Analysis and evaluation of the institutional, technical, and financial governance of the World Organisation for Animal Health'*.

Annex 1: Adjusted 2024 Budgeted Work Programme per Budgetary Chapter

Budgetary Chapters	Adjusted 2024 Regular Budget	Adjusted 2024 World Fund	Adjusted 2024 RR and SRR	Adjusted 2024 WOAH Budget
1. Information Management	3 238 794	993 783	100 740	4 333 317
1.1 Animal Health Information	2 411 133	571 834	100 740	3 083 707
1.2 Publications	519 423	0	0	519 423
1.3 Documentation	256 280	0	0	256 280
1.4 Data Governance	51 958	201 635	0	253 593
1.5 Global Burden of Animal Diseases (GBADs)	0	220 314	0	220 314
2. Standard Setting and Implementation	2 775 054	1 648 643	201 800	4 625 497
2.1 Standards and Science	1 071 582	435 611	201 800	1 708 993
2.2 Specialist Commissions and Groups	543 255	114 180	0	657 435
2.3 Status	967 381	0	0	967 381
2.4 Observatory	192 836	1 098 852	0	1 291 688
3. Capacity Building	80 353	6 227 187	2 695 237	9 002 777
3.1 PVS Pathway (workforce development included)	68 353	3 842 653	2 654 037	6 565 043
3.2 Public-Private Partnerships	0	272 701	35 000	307 701
3.3 Platform for the training of Veterinary Services	12 000	2 111 833	6 200	2 130 033
4. Global Frameworks	835 817	8 407 377	10 167 244	19 410 438
4.1 One Health	429 887	6 363 248	5 209 544	12 002 679
4.2 Transboundary Animal Diseases (GF-TADs)	116 348	654 212	2 812 300	3 582 860
4.3 Animal Welfare	140 676	50 000	907 900	1 098 576
4.4 Aquatic Animal Health	89 303	143 043	300 000	532 346
4.5 Emergency Preparedness & Biological Threat Reduction	59 603	1 196 874	937 500	2 193 977
5. International Collaboration	700	388 645	268 400	657 745
5.1 Scientific Networks	700	138 450	103 000	242 150
5.2 Other Networks	0	0	109 900	109 900
5.3 Technical Partnerships	0	250 195	55 500	305 695
6. Institutional Governance	3 786 627	1 208 600	81 200	5 076 427
6.1 World Assembly of Delegates	1 360 000	24 000	37 000	1 421 000
6.2 Council	85 000	0	0	85 000
6.3 Regional Commissions	110 000	0	44 200	154 200
6.4 Directorate General	2 231 627	1 184 600	0	3 416 227
7. General Administration	6 052 543	458 060	870 200	7 380 803
7.1 Corporate Financial & Administrative Management	798 159	110 500	435 940	1 344 599
7.2 Building Management	197 800	0	107 090	304 890
7.3 IT Management	911 400	5 000	27 900	944 300
7.4 Communication	526 290	50 000	286 270	862 560
7.5 Staff expenses and Human Resource Management	3 618 894	292 560	13 000	3 924 454
8. Regional and Sub-Regional Representations	1 667 612	-	2 149 500	3 817 112
8.1 Share of Statutory Contributions for the Regions	1 234 428	0	0	1 234 428
8.2 Contributions to RR/SRR	45 000	0	0	45 000
8.3 Regional Actions	388 184	0	2 149 500	2 537 684
9. Depreciation and Amortisation Expenses	1 500 000	-	35 000	1 535 000
TOTAL	19 937 500	19 332 295	16 569 321	55 839 116

Table 4. Adjusted 2024 Budgeted Work Programme per Budgetary Chapter (€)