



**World Organisation
for Animal Health**
93rd General Session

World Assembly
Paris, May 18-22, 2026

93GS/Fin-04/En
Original: French
March 2026

**Adjustments to the
2026 Budgeted Work Programme**

Financial Working Document



**World Organisation
for Animal Health**

Contents

- Introduction..... 3
- I. Budgetary Situation and Developments in 2026..... 3
 - 1. Revised Income Estimates for the Regular Budget 3
 - 2. Initial vs. Revised Budget: Adjustments and Variances 4
 - 3. Prudent Management and securing Strategic Positions 6
 - 3.1 *Conservative Budgeting in a Context of Financial Tension* 6
 - 3.2 *Securing Strategic Positions and consolidating Capacities* 6
 - 3.3 *Resource Mobilisation*..... 6
- II. Operational Capacities and key Considerations 7
 - 1. Consolidation of Operational Capabilities and Completed Arbitrations 7
 - a) *Standards: Sustaining Standard Development and Disease Status Recognition* 7
 - b) *Information management: Securing WAHIS and strengthening service to Members* 7
 - c) *Capacity building: Preparedness Veterinary Services (PVS), digital platforms and laboratories* 7
 - d) *Governance and Transformation: Governance Review Committee and 8th Strategic Plan*
7
 - 2. Vigilance Points and Recommendations for the end of the Financial Year 8
 - 2.1 *Identified Key Risks*..... 8
 - 2.2 *Recommendations to ensure 2026 Progress*..... 8
- Conclusion..... 8

Introduction

1. The 2026 Programme of Work, Budget Estimates and Proposed Contribution Scale (92GS/Fin-05) were formally adopted by the World Assembly of Delegates in May 2025. This marks the final year of implementation of the 7th Strategic Plan (2021-2026) and supports the transition to the 8th Strategic Plan, whose development is a key organisational priority for 2026.
2. The 2026 Budget was formulated and adjusted in line with a conservative and prudent financial approach, reflecting a context marked by:
 - Increased pressure on financial resources, particularly regarding the predictability and earmarked nature of voluntary contributions.
 - The imperative to secure and stabilise the Regular Budget trajectory, as the foundation of the Organisation's long-term financial sustainability.
 - The preservation of the technical and operational capacities required to ensure full and effective implementation of the mandate.
3. In line with WOA's programming and budgeting cycle, this document submits to the World Assembly of Delegates a structured analysis of the adjustments introduced to the 2026 Budget, the gaps between the approved budget and actual implementation, and the management measures adopted to safeguard the year-end financial trajectory.

I. Budgetary Situation and Developments in 2026

1. Revised Income Estimates for the Regular Budget

4. Statutory contributions received from Members remain the principal source of WOA's sustainable funding. In accordance with Resolution No. 15/2018, the 2024 OECD Total Consumer Price Index (CPI) of 5.3% served as the basis to calculate the amounts of statutory contributions for 2026. On this basis, the theoretical amount of statutory contributions for 2026 is estimated at € 16,798,000. This is in addition to contributions expected from three Members in the extraordinary contribution Category A (France, Italy, and Chinese Taipei) and a new contributor to extraordinary contribution Category B (Brazil), bringing the total extraordinary contributions to an estimated € 928,000. Moreover, one Member's classification has changed: Uzbekistan has moved from Category 6 to Category 4.

Category	2026 €
A (minimum contribution)	500 000
B (minimum contribution)	300 000
1	332 100
2	265 680
3	199 260
4	132 840
5	66 420
6	39 852

Table 1. 2026 Statutory Contribution Scale

5. As a result of additional extraordinary category contributions, the reclassification of a Member, and revised amount of overheads from the World Animal Health and Welfare Fund (World Fund), the 2026 Regular Budget income has increased from € 21.87 M to € 22.98 M.

Section	Description	Initial 2026 Regular Budget	Adjustments	Adjusted 2026 Regular Budget
Section 1	Member contributions (Article 11 - Organic Statutes and Article 14 - Organic Rules)	16 705 000	93 000	16 798 000
	Extraordinary contributions	535 800	392 200	928 000
	Sub-total Section 1	17 240 800	485 200	17 726 000
Section 2	Registration fees (General Session, conferences)	20 000	100 000	120 000
	Publication sales	-	-	-
	Fees for evaluation of disease status applications	100 000	(30 000)	70 000
	World Fund overheads	1 800 000	200 000	2 000 000
	Internal contributions	990 800	(800)	990 000
	Other operating revenue	816 000	344 000	1 160 000
	Sub-total Section 2	3 726 800	613 200	4 340 000
Section 3	Investment income	170 000	(50 000)	120 000
	Recovery of investment subsidies	32 500	(3 500)	29 000
	Reversal of provisions	700 000	63 500	763 500
	Sub-total Section 3	902 500	10 000	912 500
Total		21 870 100	1 108 400	22 978 500

Table 2. Adjusted Regular Budget Income for 2026

2. Initial vs. Revised Budget: Adjustments and Variances

6. For the 2026 fiscal year, the initial budgetary framework was established based on conservative assumptions, especially regarding:
- The level of Regular Budget income, based on the principle of balance (income is equal to expenditure).
 - The inclusion of World Fund grants signed prior to 31 December 2025.
 - A cost-control approach that preserves essential technical capabilities.
7. The 2026 budget implementation shows adjustments mainly due to project timing (calendar shifts and phasing); the strengthening of key support functions, particularly digital tools; and variations in activity levels (missions, meetings, translations, expert consultations).
8. Budget adjustments are presented in Table 3, detailed by budgetary chapter, for the Regular Budget, the World Fund and the Regional and Subregional Representations (RR-SRR).

Budgetary Chapters - 2026		Adjusted Regular Budget	Adjusted World Fund	Adjusted RR and SRR	2026 Total
1.	Information Management	2 872 970	574 500	388 400	3 835 870
2.	Standard Setting and Implementation	2 756 040	2 160 700	77 000	4 993 740
3.	Capacity Building	212 640	6 545 650	782 400	7 540 690
4.	Global Frameworks	970 140	10 611 300	9 842 490	21 423 930
5.	International Collaboration	-	1 480 950	341 100	1 822 050
6.	Institutional Governance	4 716 640	1 541 200	100 500	6 358 340
7.	General Administration	7 778 070	488 700	672 590	8 939 360
8.	Regional and Sub-Regional Representations	2 172 000	-	2 101 220	4 273 220
9.	Depreciation and Amortisation Expenses	1 500 000	-	50 000	1 550 000
TOTAL		22 978 500	23 403 000	14 355 700	60 737 200

Table 3. Adjusted 2026 Consolidated Budgeted Work Programme per Budgetary Chapter (in €)

9. Adjustments to the Regular Budget are presented in Table 4, and are made in accordance with WOH's established budget governance practices:
- Column 1 presents the initial 2026 Regular Budget as adopted.
 - Column 2 presents the budget adjustments.
 - Column 3 presents the proposed 2026 adjusted budget.
10. Deviations are assessed against two specific objectives:
1. Ensuring the sustainability of the Regular Budget, the basis of the Organisation's financing model.
 2. Maintaining and enhancing operational capabilities to secure delivery of the expected outcomes of the work programme.

Budgetary Chapters		Initial 2026 Regular Budget	Adjustments	Adjusted 2026 Regular Budget
1.	Information Management	2 882 170	(9 200)	2 872 970
2.	Standard Setting and Implementation	2 907 310	(151 270)	2 756 040
3.	Capacity Building	195 750	16 890	212 640
4.	Global Frameworks	1 092 500	(122 360)	970 140
5.	International Collaboration	700	(700)	-
6.	Institutional Governance	4 396 020	320 620	4 716 640
7.	General Administration	6 815 150	962 920	7 778 070
8.	Regional and Sub-Regional Representations	2 080 500	91 500	2 172 000
9.	Depreciation and Amortisation Expenses	1 500 000	-	1 500 000
TOTAL		21 870 100	1 108 400	22 978 500

Table 4. Adjusted 2026 Regular Budget Work Programme per Budgetary Chapter (in €)

3. Prudent Management and securing Strategic Positions

3.1 Conservative Budgeting in a Context of Financial Tension

11. WOAHA executes the 2026 budget in an uncertain environment characterised by:
 - Financial income volatility and reliance on conservative assumptions, such as the level of statutory contribution arrears and interest received.
 - Voluntary contributions via the World Welfare Fund, which extend over multiple years.
 - Sustained obligations for compliance, transparency, and efficiency, in response to Member expectations, governance recommendations, and increased reporting requirements.
12. In response to these conditions, a strategy of prudent financial management is followed:
 - Careful prioritisation of obligations, concentrating efforts on key strategic areas.
 - Postponing non-critical expenses and rationalising costs via shared resources.
 - Enhanced monitoring of costs, with focus on external services, travel, and digital investments.

3.2 Securing Strategic Positions and consolidating Capacities

13. The successful delivery of the 2026 programme is dependent on human resources, with personnel costs representing **35%** of the 2026 total consolidated budget (as in 2025). This budget structure justifies particular attention to **securing critical positions**, particularly for technical functions at the core of the mandate in preparation for the 8th Strategic Plan and the strengthening of normative frameworks, as well as for skills required for digital transformation, IT migration, enhanced data management, and budgetary supervision. Finally, the key support functions ensure organisational stability and the refinement of internal processes, raising the Organisation's standards.

3.3 Resource Mobilisation

14. WOAHA continues to implement and adapt its resource mobilisation strategy to an evolving financial and geopolitical landscape. Efforts are underway to encourage WOAHA Members to increase their statutory contributions or to make extraordinary contributions, as well as to stimulate investment in the World Fund. This is an essential lever for ensuring the successful implementation of the 2026 Work Program. The World Fund remains a critical and complementary resource in WOAHA's integrated funding model. As at 31 December 2025, the total outstanding monies owing undersigned and active multi-year grant agreements stands at € 53 M.
15. As of 31 December 2025, the following resource partners will continue to fund WOAHA's activities in 2026: Australia, Canada, China, France, Republic of Korea, Germany, Ireland, Italy, Japan, Netherlands, Spain, Switzerland, United Kingdom, United States of America as well as the European Union, Gates Foundation, International Horse Sports Confederation and the World Bank. This reflects continued financial support of WOAHA's resource partners to the World Fund. As part of the resource mobilisation efforts, the final list of resource partners and total monies provided to WOAHA is subject to change over the course of the year.

16. For the 2026 implementation, the Organisation continues to mobilise funding to continue delivery of its mandate and budgeted work programmes. The estimated indirect cost recovery through overheads from is estimated at € 2 M in 2026.

II. Operational Capacities and key Considerations

1. Consolidation of Operational Capabilities and Completed Arbitrations

17. Despite operating within a prudent budgetary framework, WOAHA maintains a high level of operational ambition in 2026, in line with the 2026 work programme.
18. The arbitrations conducted in 2026 are intended to protect essential activities, with a focus on:
- a) Standards: Sustaining Standard Development and Disease Status Recognition**
19. The 2026 implementation preserves the essential capacities required for organising Specialists Commissions and Ad hoc Groups, expert consultations, translations, and the work of the Observatory. Lastly, securing official recognition and further improving the associated platform continue to be core priorities for the Organisation in the field of Standards.
- b) Information management: Securing WAHIS and strengthening service to Members**
20. Investment in WAHIS remains a priority to ensure a robust and reliable system. In 2026, WAHIS maintenance costs are estimated at € 633 K and will be funded through the Regular Budget.
- c) Capacity building: Preparedness Veterinary Services (PVS), digital platforms and laboratories**
21. These arbitrations secure both the delivery of PVS missions, funded by the World Fund, and the development of the PVS Information System.
22. In 2025, PVS-type capacity-building activities averaged € 65 K per activity, across interventions ranging from initial to Follow-up Evaluations. In 2025, a total of 50 activities were carried out by WOAHA, benefiting 38 Members and 3 non-Members. In 2026, strong demand for PVS activities will be supported by enhanced mission and team security.
- d) Governance and Transformation: Governance Review Committee and 8th Strategic Plan**
23. In 2026, the Organisation will continue its structural work, including: ongoing work by the Governance Review Committee, along with consultations on the 8th Strategic Plan, provides Members with a clearer and refocused vision of the Organisation's priorities.
24. The 2026 administrative work plan aims to strengthen support for Regional and Subregional Representations and enhance budget analysis. The implementation of a Human Resources Information System (HRIS) will enhance staff support, reinforce team loyalty, and make careers within the Organisation more attractive. Secure the funding required to maintain IT projects serving Members, such as the Status and ANIMUSE platforms, which strengthen the robustness and reliability of the information shared with Members, support the Organisation's broader information

systems strategy, and are underpinned by clear performance indicators (notifications, support, and user satisfaction) that ensure effective monitoring and continuous improvement.

2. Vigilance Points and Recommendations for the end of the Financial Year

2.1 Identified Key Risks

25. At the close of the financial year, vigilance points primarily highlight the **operational model's dependence** on voluntary contributions and continued resource mobilisation. Key strategic missions, such as capacity building, rely on voluntary contributions. These financing arrangements weaken activities and expose the General Budget to coverage risks, as the timing of World Fund disbursements leads to a carryover of charges onto the General Budget. Moreover, internal capacity is strained due to the high proportion of personnel expenditures within the budget structure.
26. Large-scale digital projects (WAHIS, ANIMUSE, Status, and others) pose risks of delays and raise concerns about sustaining administrative support for licenses, hosting, maintenance, and cybersecurity.

2.2. Recommendations to ensure 2026 Progress

27. Securing the execution trajectory requires prudent management of commitments and prioritisation of expenditures, especially for Standards-setting continuity, capacity building, strategic digital tools, and essential support functions.
28. The resource mobilisation strategy will continue, and planning for 2027 arbitrations will be coordinated with the transition to the 8th Strategic Plan.

Conclusion

29. The 2026 budget will be implemented within a framework adapted to resource constraints. This approach aims to protect the Regular Budget's sustainability and ensure the road map's expected results are delivered. These adjustments secure strategic positions, reinforce operational capacity, and strengthen budget oversight and risk management ahead of the transition to the 8th Strategic Plan.