



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

World Assembly
Paris, May 18-22, 2026

93GS/Fin-05/En
Original: French
March 2026

**2027 Budgeted Work Programme,
Income Estimates and
Related Contribution Scale**

Financial Working Document



**World Organisation
for Animal Health**

Table of Contents

Introduction.....	3
I. 2027 Strategic Framework and Financial Assumptions.....	3
1. Assumptions on Resources and Projected Members' Contributions	3
2. Impact of the 8th Strategic Plan and Operational Priorities.....	5
2.1 <i>Information Management</i>	5
2.2 <i>Standard Setting and Implementation</i>	6
2.3 <i>Capacity Building</i>	6
2.4 <i>Global Frameworks</i>	6
2.5 <i>International Collaboration</i>	6
2.6 <i>Institutional Governance</i>	7
2.7 <i>General Administration</i>	7
2.8 <i>Regional and Sub-Regional Representations (RR and SRR)</i>	7
II. Flexibility and Options for the 2027 Budget	8
1. Resource Evolution Scenarios and Funding Gap Analysis	8
2. Investment Priorities and Flexibility for future Arbitrations.....	8
Conclusion: A Financial trajectory to be secured	9

Introduction

1. The 2027 budget projection exercise marks a turning point for the Organisation, alongside the implementation of the 8th Strategic Plan, the continued work of the Governance Review Committee (GRC) and the need to secure a more sustainable financial model, capable of addressing Members' growing needs.
2. The 2027 projection seeks to guide future structuring decisions, identify areas of flexibility, and assess funding gaps associated with the Organisation's strategic priorities.

I. 2027 Strategic Framework and Financial Assumptions

1. Assumptions on Resources and Projected Members' Contributions

3. The 2027 projection relies on conservative assumptions about resource developments, with a distinction made between:
 - Members' statutory contributions, in light of the ongoing strategic reassessment of the funding model.
 - Members' voluntary contributions, which remain a key driver of the Organisation's programme implementation.
 - Designated funding for the World Animal Health and Welfare Fund, whose medium-term trajectory remains difficult to predict in a changing strategic context.
4. These assumptions reflect lessons drawn from prior years and take into account the continued efforts of the Governance Review Committee (GRC) to strengthen the predictability, equity, and sustainability of the Organisation's financing framework.
5. The macro-financial assumptions for 2027 incorporate projected statutory and extraordinary contributions, voluntary contributions, exchange rate and inflation trends.

Section	Description	Amount
Section 1	Member contributions (Article 11 - Organic Statutes and Article 14 - Organic Rules)	17 526 000
	Extraordinary contributions	850 000
	Sub-total Section 1	18 376 000
Section 2	Registration fees (General Session, conferences)	120 000
	Publication sales	-
	Fees for evaluation of disease status applications	80 000
	World Fund overheads	2 000 000
	Internal contributions	990 800
	Other operating revenue	1 014 200
	Sub-total Section 2	4 205 000
Section 3	Investment income	120 000
	Recovery of investment subsidies	29 000
	Reversal of provisions	987 000
	Sub-total Section 3	1 136 000
Total		23 717 000

Table 1. 2027 Income Estimates – Regular Budget

6. The table below shows 2027 statutory contributions, calculated using the OECD Total Consumer Price Index (CPI). At the time of this document's publication, OECD has not yet published the index. The table below applies the 4.1% level from the first eleven months of 2025, pending the publication of the final 2025 OECD index.

Category	2026 €	2027 €
1	332 100	345 700
2	265 680	276 560
3	199 260	207 420
4	132 840	138 280
5	66 420	69 140
6	39 852	41 484

Table 2. 2027 Statutory Contribution Scales

7. The 2027 scale of contributions will apply to all 183 Members and represents a total of 1,266 contributory units. The table below indicates the estimated total of contributory units due for 2027, taking into account the specific measures established for Least Developed Countries (LDCs). Each contributory unit is set at € 13,828.

Category	# Members	# contribution units per Member	Total # contribution units by category	Total # contribution units due
Category 1	16	25	400	400
Category 2	7	20	140	140
Category 3	12	15	180	180
Category 4	16	10	160	160
Category 5	28	5	140	132,5
Category 6	104	3	312	255
Total	183	-	1 332	1 267.50

Table 3. 2027 Statutory Contribution Units

8. As statutory contributions are indexed to the consumer price index, their level has increased automatically over time. By contrast, the extraordinary contributions for categories A and B are not indexed and have remained unchanged since their adoption in May 2014 (82GS/Resolution 11). As a consequence, the amount for category B (€ 300,000) is now lower than the contribution applicable to category 1.
9. To remedy this inconsistency, it is proposed to set the minimum extraordinary contribution for category B at € 400,000, thereby ensuring that it remains higher than the contribution for category 1.

2. Impact of the 8th Strategic Plan and Operational Priorities

10. In 2027, the Organisation enters the amplified operational phase of the 8th Strategic Plan, to be voted on by the World Assembly of Delegates during the 93rd General Session.
11. On this basis, the budget projection incorporates:
 - Gradually implementing strategic priorities, including the allocation of part of operational activities previously managed by the World Animal Health and Welfare Fund to the Regular Budget, notably for the financing of specific strategic positions.
 - Aligning internal capacities with the work programme to ensure excellent service for staff and associated experts.
 - Enhancing critical functions, with particular focus at the regional level. Special focus is placed on developing regional epidemiology capacities, a major lever for the Organisation's performance and credibility, and on strengthening the operational role of regional offices.
12. These guidelines outline projected financial needs and anchor the analysis of gaps between resources and strategic ambitions.
13. The work programme is based on nine budget chapters, corresponding to the three priorities and four levers of the 8th Strategic Plan:

2.1 Information Management

14. In 2027, the Organisation will further develop information management capabilities, illustrating the Strategic Plan's second lever on delivering data to support Members.

15. Among the initiatives supplying Members with vital technical information, WAHIS, ANIMUSE, and Status strengthen access to reliable, high-quality scientific knowledge. In an environment where erroneous or falsified information is circulating, providing verified data reinforces the Organisation's value to its Members.

2.2 Standard Setting and Implementation

16. Aligned with its core mandate, the Organisation will further develop its capacity to produce standards, guidelines, and recommendations that promote continuous improvement in animal health and trade security. Expert collaboration, facilitated by the Organisation through Specialists Commissions, Working Groups, and *Ad hoc* Groups, enhances the reliability of standards.
17. Maintaining the accessibility and operational utility of standards remains a key priority for the Organisation, in conjunction with the management of the information described above.
18. A mediation mechanism between Members will be put in place.

2.3 Capacity Building

19. The second pillar of the 8th Strategic Plan, Member capacity building, focuses on empowering Members to enhance their animal health, welfare, and veterinary public health systems. This pillar aims to equip the animal health community with the knowledge, skills, and instruments necessary to enhance system effectiveness and promote solidarity at regional and inter-regional levels.
20. In 2027, the Organisation will support Members in strengthening their animal health systems through the Performance of Veterinary Services Pathway and a suite of training, twinning, and e-learning tools.
21. WOAHA is implementing a mentoring program for Delegates to support the development of professional communities and strengthen national focal point networks.
22. Within this pillar, WOAHA contributes to building national and regional capacity for emergency preparedness and response. The incident management and biological threat reduction system development directly supports this objective. Similarly, outbreak information and emergency coordination tools help Members to improve the surveillance and control of emerging diseases in wildlife and domestic animals.

2.4 Global Frameworks

23. The global initiatives planned for 2027 span several domains, linking the enhancement of standards with capacity development and operational partnerships. Accordingly, this budget chapter presents the projects and themes to be continued in 2027, with a particular focus on enhancing partnerships.

2.5 International Collaboration

24. The 2027 work plan includes the monitoring and enhancement of partnerships, with particular attention to institutional and financial relationship management, as presented in the first pillar of the 8th Strategic Plan. It recalls the role of these partnerships in supporting services for Members.
25. Cross-functional operations and capacity development are likewise advanced through collaborative international initiatives. The Reference Centres network and the sharing of good practices and

innovations will engage the private sector, universities, and local communities to enrich discussions. Dialogue will be held in regional and local forums, as well as at global conferences, to nurture exchanges and partnerships.

2.6 Institutional Governance

26. The continued efforts of the Governance Review Committee are central to the first lever of the 8th Strategic Plan and will enter a stage of accelerated progress in 2027. Annual deadlines will remain in place, and the implementation of governance at multiple regional levels will be sustained. This shift will be reflected in the budget through the maintenance of constant expenditure levels. The Governance Review Committee's recommendation to strengthen public-private partnerships (PPPs), such as through ANIMUSE, will guide this reflection.
27. Within governance matters, internal control activities will also be strengthened in 2027, including the finalisation of methodological reviews, the implementation of structured monitoring, the expansion of revision and methodological support with Regional and Subregional Representations. In the second semester, activities are planned to strengthen the internal audit methodology, deploy training modules, and monitor risk mapping with Regional Offices.

2.7 General Administration

28. From an administrative perspective, priorities will focus on strengthening human resource management and improving the expenditure.
29. Regarding human resources, the deployment of the Human Resources Information System (HRIS) is scheduled to begin in the second half of 2026, with full rollout planned throughout 2027. A step-by-step implementation strategy was adopted to safeguard each stage of service delivery.
30. The Department of Transformation and Information Systems (DTIS) has been attached to the Directorate of Administration in 2026 to enhance coordination with support, procurement, and finance functions, facilitating smoother implementation of projects.
31. Efforts to enhance expenditure management are embedded in an ongoing improvement process, informed by a 2026 audit of the expenditure function. Insights from the audit and feedback from the use of the management tool will contribute to discussions and clarify priority areas for improvement.

2.8 Regional and Sub-Regional Representations (RR and SRR)

32. The Regional and Sub-Regional Representations remain in contrasting budgetary situations, resulting in uneven pressures on the Regular Budget. In 2026, a working group will focus on strengthening transparency in budget consumption for representatives and giving to the Executive Committee a comprehensive understanding of the conditions for expenditure commitment and execution across different accounting and administrative systems. Discussions are ongoing on the decentralisation of accounting within the regions. Delays in local accounting monitoring can quickly compromise transparency regarding outstanding budget balances and the representatives' budgetary flexibility.

II. Flexibility and Options for the 2027 Budget

1. Resource Evolution Scenarios and Funding Gap Analysis

33. Several resource evolution scenarios were considered to assess the strength of the financial model by 2027, in a context marked by:
- The anticipated gradual decrease of certain resources.
 - The need to strengthen the Regular Budget to ensure sustainable operations, especially within Regional and Sub-Regional Representations.
34. Analysis of these scenarios highlights a potential funding gap, notably for the long-term financing of the 8th Strategic Plan's objectives and the reinforcement of Regional and Sub-Regional Representations.

Budgetary Chapters - 2027		Regular Budget	World Fund	RR and SRR	Total
1.	Information Management	2 883 420	240 000	58 200	3 181 620
2.	Standard Setting and Implementation	2 851 320	1 530 000	-	4 381 320
3.	Capacity Building	217 040	5 814 000	179 500	6 210 540
4.	Global Frameworks	1 324 400	8 587 000	4 196 000	14 107 400
5.	International Collaboration	-	1 285 000	-	1 285 000
6.	Institutional Governance	4 803 140	1 293 000	79 900	6 176 040
7.	General Administration	7 976 680	100 000	504 400	8 581 080
8.	Regional and Sub-Regional Representations	2 161 000	-	2 054 000	4 215 000
9.	Depreciation and Amortisation Expenses	1 500 000	50 000	50 000	1 600 000
TOTAL		23 717 000	18 899 000	7 122 000	49 738 000

Table 4. 2027 Consolidated Budget

2. Investment Priorities and Flexibility for future Arbitrations

35. In this context, the 2027 projections highlight several key areas requiring arbitration, including:
- Ensuring the continuity of core functions and activities critical to the Organisation, highlighted in the 8th Strategic Plan.
 - Prioritising investments with high strategic impact.
 - Identifying opportunities for optimisation and phasing support function expenditures.
36. The purpose of these items is to support governance decisions, categorising expenses into: fixed, previously committed costs; strategic measures to enhance organisational and Members'

capacities; and variable adjustments contingent on resource availability, with corresponding arbitrations decided in practice.

37. The 2027 projection thus functions as a decision-support tool, aimed at fostering dialogue with Members and preparing for budgetary decisions in subsequent years.

Conclusion: A Financial trajectory to be secured

38. The 2027 budget perspective reaffirms the importance of safeguarding the Organisation's financial path, consistent with its strategic goals and the priorities of its Members.
39. It emphasises the importance of structuring decisions regarding the funding model, in alignment with the Governance Review Committee's work on this topic, and of strategically strengthening regional capacities, including the Organisation's ability to sustain activity levels in Regional and Sub-Regional Representations.