



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

**World Assembly**  
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## **Auditors of the Council Report**

99th Financial Year

*Financial Working Document*



World Organisation  
for Animal Health

# AUDITORS OF THE COUNCIL REPORT ON THE 99<sup>TH</sup> FINANCIAL YEAR OF THE WOAAH 1 JANUARY 2025 – 31 DECEMBER 2025

CONSIDERING the functions assigned to the WOAAH by the International Agreement of 1924, and by the Organic Statutes;

CONSIDERING the Resolutions passed by the Assembly concerning the adoption of the Budget and Working Programme for 2025;

CONSIDERING the Rules and Regulations governing the financial management of WOAAH;

HAVING REVIEWED the implementation of various programmes scheduled for 2025 and the financial implications thereof in terms of income and expenditure;

ACKNOWLEDGING the report of the External Auditor;

HAVING EXAMINED the WOAAH Accounts and Financial Report for the period 1 January to 31 December 2025 in accordance with the provisions of WOAAH Basic Texts;

THE AUDITORS of WOAAH have the honour to hereby submit their Report to the 93rd General Session of the World Assembly of Delegates.

1. The annual accounts, financial and accounting records and supporting documents were made available to us. No irregularities were observed.

The General Ledger and supporting ledgers for the Regular Budget, accounts of the WOAAH Regional Representations for Africa, the Americas, the Middle East, Asia and the Pacific, in Moscow, accounts of the WOAAH Sub-Regional Representations from Gaborone, Tunis, Nairobi, Bangkok, Panama, Astana, Brussels, and Abu Dhabi, the World Animal Health and Welfare Fund, WOAAH/Japan Trust Fund Project, the Pension Fund and the Joint Old Age Allowance Fund for the staff of WOAAH Regional and Sub-Regional Representations and Offices, have been countersigned by the Director General, the Director of Administration, and the Head of the Accounting Department.

2. The WOAAH's financial resources derived from statutory and voluntary contributions as well as from investments, etc., have been used exclusively to cover the expenditures outlined in the Work Programme and the Budget adopted by the World Assembly. The Auditors ensured that these requirements were duly respected.
3. A surplus of € 218,050 was recorded for the 2025 Regular Budget Financial Year. Income totalled € 20,799,100, € 372,100 lower than the budgeted income. Expenses amounted to € 20,581,050 and were € 590,150 lower than the budgeted amount.

2025 statutory contributions recovery rate (84%) remains stable compared to previous years, and slightly lower compared to 2024 (85%).

Despite the Directorate-General's efforts and even though several Members have paid their arrears in part or in full, 35 Members have 1 to 4 years in arrears, and 35 Members have 5 to 11 years in arrears. The total outstanding contributions relating to the Financial Years 2016–2023 amounted to € 5,436,011.

The Director General will pursue contacts with Members to obtain the payment of arrears in accordance with the appropriate procedures. The Assembly should offer full support to the Director General in this respect, and Delegates of the countries concerned should make every effort to obtain a satisfactory solution.

4. The Special Accounts of the Regional and Sub-regional Representations, the World Animal Health and Welfare Fund, the Autonomous Old Age Pension Fund and the Joint Old Age Allowance Fund for the staff of WOAAH Regional and Sub-Regional Representations and Offices were satisfactorily managed and do not necessitate any particular comment. The Reserve Fund represents about 2.32 months of operating expenses of the Regular Budget.
5. Budget management and the accounting system of the WOAAH were conducted properly. The Financial Report of the Director General gives a true and fair view of the situation. The financial affairs of the WOAAH are handled prudently by the Headquarters. It should also be noted that certain WOAAH Regional and Sub-Regional Representations present financial vulnerabilities and are overexposed to funding risk. This fragility could impair the clarity and continuity of the Organisation's regional action.
6. In 2025, following the 2023 actuarial study of the two pension schemes (the Autonomous Old Age Pension Fund and the Joint Old Age Allowance Fund), the analysis and use of the study's findings are ongoing and concern both Headquarters and Regional and Sub-Regional Representations.
7. The Auditors encourage Members to consider moving to a higher statutory contribution category or opting for an extraordinary contribution, which would notably enable WOAAH to increase funding for its Regional Representations in Africa, where the financial situation remains fragile.

In view of the above, the Auditors recommend that the Assembly adopt Draft Resolution No. 12 "Approval of the Financial Report for the 99<sup>th</sup> Financial Year of the WOAAH".

Paris, 16 May 2025

  
**Dr Wilmer José Juárez Juárez**  
Auditor

  
**Dr Masatsugu Okita**  
Auditor

