
Introduction to WHO budgeting, planning and financing

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World Health
Organization

BUDGET



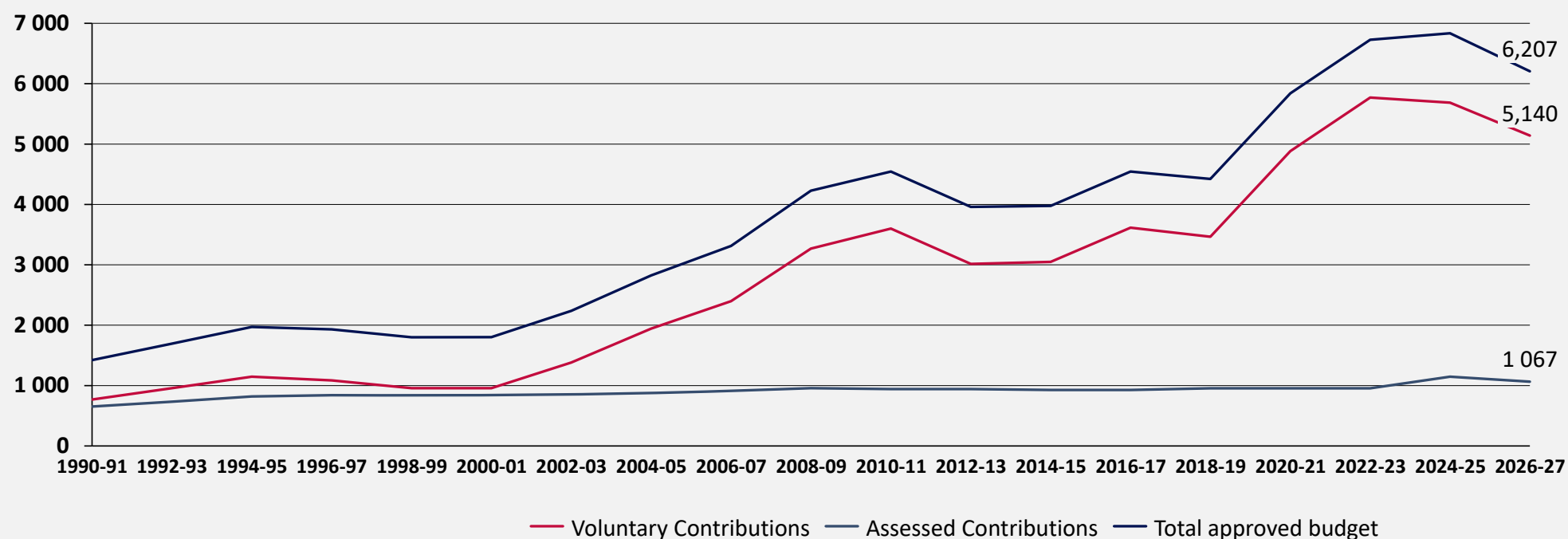
FUNDING

WHO's Programme budget is not financed upfront

Member States approve the proposed plan of work for the next two years, along with its estimated costing and measurement framework. This costed plan constitutes the Programme budget.

Based on this approval, WHO seeks funding to finance its plan.

WHO's total approved budget and its expected financing from 1990 to 2026 (US\$ millions)



Challenges

1 Governance



- Financing patterns not necessarily aligned with the approval of strategic priorities as part of the Programme Budget during the WHA

2 Persisting pockets of poverty



- Priority programme areas (e.g. mental health, nutrition, etc.) continue to be underfunded

3 Timely response to the changing public health environment



- Sustainable funding is critical to respond to the changing public health environment and to address areas – such as emergency preparedness, noncommunicable diseases, universal health coverage – that traditionally do not appeal to a broad spectrum of voluntary contributors

Challenges

4 Quality – Attracting talent



- Large number of short term contracts, consultants, difficult workforce planning

5 Vulnerability – reliance on top donors



- Top 5 donors of voluntary contributions represent between 30% and 60% financing of Programme budget outcomes in the Programme budget 2020-2021.

6 Administrative burden on managing small grants



- Secretariat manages thousands of awards across hundreds of budget centres, which represents a significant administrative burden

7 Perception of neutrality



- WHO is also a norm-setting agency. Ensuring independence in normative areas is vital.

WG on Sustainable Financing

- Landmark decision [WHA75\(8\)](#), implementing recommendations as contained in [A75/9](#)



Germany UN Geneva    on Twitter

"The WG on Sustainable Financing successfully concluded with a clear aspiration to increase @WHO assessed contributions to 50% of the base budget, following up on key recommendation of the @TheIndPanel. 🙌 Thanks to all member states!"

twitter.com

Background

Glossary of terms and abbreviations

3L - three levels of WHO:
headquarter, regional offices and
country offices

AC - assessed contributions

BC - WHO's budget center, at the
level of country offices, regional
divisions and headquarter divisions

CO - country office

CVCA - core voluntary contributions
account (fully flexible voluntary
contribution)

DG - Director-General

FF - flexible funds, comprised of
assessed contributions, programme

support costs and core voluntary
contributions

GPG - Global Policy Group, composed
of the Director-General and six
regional directors

GPW - General programme of work

HQ - headquarter

MO - major office, comprised of the
six regional offices and headquarter

ODT - output delivery teams across
the WHO's three levels

PSC - programme support costs

PB - Programme budget

RAC - resource allocation committee

RD - regional directors

RO - regional offices

VC - voluntary contributions

WHA - World Health Assembly

Budgeting principles | WHO's management follows the results-based management principle of the United Nations in its budgeting process

« **Results-based budgeting**, for implementation at the UN, is a Programme budget process in which:

- programme formulation revolves around a set of **predefined objectives and expected results**;
- expected results would **justify resource requirements** which are derived from and linked to the outputs required to achieve such results; and
- actual performance in achieving results is **measured by objective performance indicators**.



« **This means that:**

- Member States **specify the results they expected WHO** to achieve within the relevant budgetary constraints
- the Secretariat **is held responsible** for, and be judged by, the extent to which outputs are delivered
- Secretary-General [Director-General in WHO] exercises greater responsibility for **determining the precise mix of inputs** by which to achieve those results most effectively



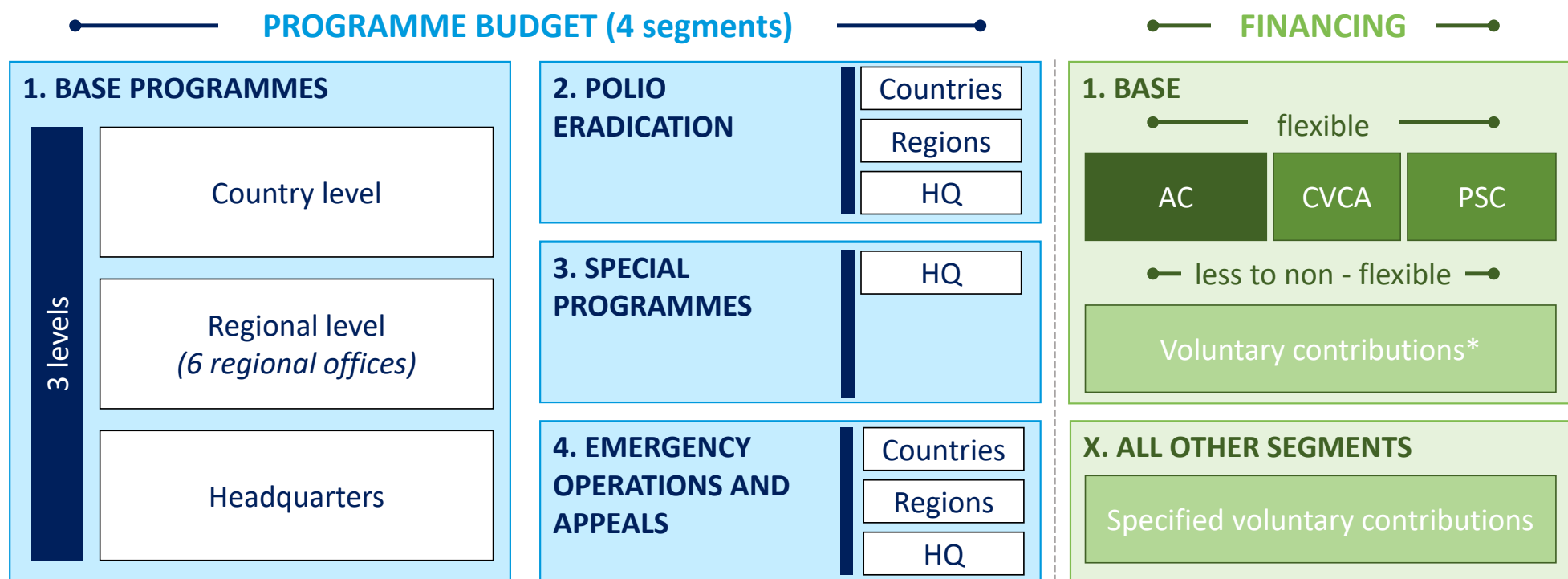
Results framework | GPW14 is structured around 18 outcomes, towards which WHO contributes with a specific set of outputs

GPW14 OUTCOMES		# OF OUTPUTS
1.1	More climate-resilient health systems are addressing health risks and impacts	1
1.2	Lower-carbon health systems and societies are contributing to health and well-being	1
2.1	Health inequities reduced by acting on social, economic, environmental and other determinants of health	2
2.2	Priority risk factors for noncommunicable and communicable diseases, violence and injury, and poor nutrition reduced through multisectoral approaches	2
2.3	Populations empowered to control their health through health promotion programmes and community involvement in decision-making	1
3.1	The primary health care approach renewed and strengthened to accelerate universal health coverage	3
3.2	Health and care workforce, health financing and access to quality-assured health products substantially improved	3
3.3	Health information systems strengthened, and digital transformation implemented	1
4.1	Equity in access to quality services improved for noncommunicable diseases, mental health conditions and communicable diseases, while addressing antimicrobial resistance	4
4.2	Equity in access to sexual, reproductive, maternal, newborn, child, adolescent and older person health and nutrition services and immunization coverage improved	2
4.3	Financial protection improved by reducing financial barriers and out-of-pocket health expenditures, especially for the most vulnerable	1
5.1	Risks of health emergencies from all hazards reduced and impact mitigated	2
5.2	Preparedness, readiness and resilience for health emergencies enhanced	3
6.1	Detection of and response to acute public health threats is rapid and effective	2
6.2	Access to essential health services during emergencies is sustained and equitable	2
7.1	Effective WHO health leadership through convening, agenda-setting, partnerships and communications advances the sustainably financed GPW 14 outcomes and the goal of leaving no one behind	3
7.2	Timely delivery, expanded access and uptake of high-quality WHO normative, technical and data products enable health impact at country level	3
8.1	An efficiently managed WHO with strong oversight and accountability and strengthened country capacities better enables its workforce, partners and Member States to deliver the draft GPW 14 outcomes	5

Find the full
GPW14 [here](#)

Programme budget | 4 components make up the Programme budget

WHO's Programme budget (PB) is composed of 4 segments, each divided across 3 levels and 7 major offices. It is financed through different types of funds, each with their own allocation mechanism



*(Thematic, designated, specified)

Financing | Due to its financing structure, WHO's base budget is unevenly financed across results and geographies

Programme budget 24-25 Heatmap as of end December 2025

Financing as % of approved budget

Global Outcomes	Africa	Americas	Eastern Mediterranean	Europe	South East Asia	Western Pacific	Headquarters	Total
1.1 Improved access to quality essential health services irrespective of gender, age or disability	109%	80%	100%	123%	103%	79%	173%	117%
1.2 Reduced number of people suffering financial hardship	18%	38%	41%	88%	62%	42%	100%	51%
1.3 Improved access to essential medicines, vaccines, diagnostics and devices for primary health care	57%	55%	63%	57%	71%	61%	166%	106%
2.1 Countries prepared for health emergencies	53%	41%	49%	70%	54%	47%	82%	59%
2.2 Epidemics and pandemics prevented	96%	48%	88%	104%	62%	55%	90%	87%
2.3 Health emergencies rapidly detected and responded to	59%	49%	59%	72%	50%	49%	97%	70%
3.1 Safe and equitable societies through addressing health determinants	59%	101%	73%	57%	72%	85%	194%	97%
3.2 Supportive and empowering societies through addressing health risk factors	71%	31%	60%	109%	50%	62%	126%	79%
3.3 Healthy environments to promote health and sustainable societies	49%	48%	32%	69%	72%	72%	108%	75%
4.1 Strengthened country capacity in data and innovation	69%	83%	33%	90%	53%	58%	76%	68%
4.2 Strengthened leadership, governance and advocacy for health	79%	90%	103%	109%	81%	115%	120%	102%
4.3 Financial, human, and administrative resources managed in an efficient, effective, results-oriented and transparent manner	75%	81%	85%	116%	101%	103%	104%	92%
Grand Total	81%	64%	77%	99%	87%	72%	124%	93%

Colour coding scale:

- Red: funding level is lower than 50%
- Orange: funding level is greater than 50% and lower than 95%
- Green: funding level is greater than 95%

Source: WHO Programme budget web portal, [here](#), accessed in March 2026

Flexible funds | flexibility and predictability of flexible funds allow for strategic funds allocation

Assessed contributions (AC)

based on WHO scale of assessment, used to fund WHO's base programmes

Core voluntary contributions (CVC)

on a voluntary basis, used to fund technical outcomes (i.e., not enabling functions)

Programme support costs (PSC)

indirect costs recovery mechanism levied on voluntary contributions, used to fund administrative and management costs

- Flexible funds support WHO technical programmes and functions that traditionally do not attract voluntary contributions as well as functions such as leadership, governance, management, transparency and accountability that are of critical importance to Member States
- Funds can be used flexibly for activities and salaries and is strategically reprogrammable if new funds arrive
- Allocation guided by WHO corporate principles for governance and management of flexible funds, aiming to:
 - ensure more predictable and sustainable planning of staff and activities.
 - support better priority-setting in finalizing human resource plans
 - improve and streamline the management of flexible funds during the biennium
 - promote transparent allocation across all major offices
- In practice, flexible funds allocation to seven major offices is decided by the Director-General in consultation with GPG

See [Programme budget explainer on flexible funds](#) for more details

Flexible funds | funds allocations trickles down WHO's three levels

Decision-making by DG in consultation with Global Policy Group

- The Director-General decides on the biennial allocation of flexible funds by major office in consultation with the Global Policy Group
- This decision is communicated before the start of each biennium to ensure predictable and sustainable planning, better priority-setting, streamlined management, and transparent allocation across all major offices

Delegation of authority

- The Director-General delegates authority to the Regional Directors to strategically allocate flexible funds within their respective major offices
- In turn, WHO representatives decide on funds allocation within country offices
- The goal is to ensure an equitable balance in funding Programme budget outputs and outcomes throughout the biennium.

Utilization and monitoring

- Flexible funds are used to support operational capacity for staff costs and critical activities within the approved Programme budget.
- Utilization is closely monitored to shift funds towards underfunded priority areas and away from areas benefiting from other sources of funds, ensuring timely implementation.

+ High priority outputs: underfunded and unfunded high priority outputs to be prioritized for allocation of flexible funds

+ Flexibility: retaining flexibility is crucial to maintain strategic nature of flexible funds

See [Programme budget explainer on flexible funds](#) for more details

Assessed contributions | the planned AC increase is critical: initial challenges remain current as financial environment worsens

Initial challenges tackled by the working group on sustainable financing



MS ownership of PB and priorities	maintain WHO's relevance
address pockets of poverty	increase predictability and timeliness
reduce donor reliance	attract talent
perception of impartiality	increase efficiencies

Increase in assessed contributions (AC) remains key

- Strengthen WHO's financial sustainability by building a more predictable and flexible funding model
- Give Secretariat the tools to reduce misalignment between budget and financing
- Reduce dependency on a few large VC contributors
- Strengthen WHO's capacity to respond effectively to global health challenges without interruption
- Strengthen WHO's ability to safeguard and prioritize core functions, accountability mechanisms, and country-level capacities
- Reinforce equity and multilateral leadership



Strengthening sustainable financing through increased assessed contributions is critical

See [Programme budget explainer on flexible funds](#) for more details

Thematic funds | thematic funds allow WHO to align donor priorities with its results framework and target underfunded areas

Thematic voluntary contributions

- Thematic funds are typically earmarked at a high-level, to a strategic priorities, an outcome or an output, or for specific geographies (see table above for details). They can be used flexibly for activities and/or salaries
- This provides WHO with funding that can be closely aligned with existing plans and priorities
- Within the conditions set by the donors in the agreements, thematic funds aim to improve resource allocations across WHO's three levels and to "green the heatmap" by targeting underfunded areas.
- Allocations are made by the Resource Allocation Committee (RAC), set up in late 2021 as part of an overarching process to improve equitable and timely allocation of resources across WHO's three levels.
- Allocations are made across global outputs, within the base segment only. Focus is on impact at country-level and underfinanced areas, especially since the start of GPW13