

Financing, implementation and performance framework of the Programme budget 2026–2027

Report by the Director-General

Summary points

1. This is the first report on the financing and implementation of the Programme budget 2026–2027. As it reflects the early stages of the biennium, the analysis remains preliminary and should be interpreted with caution.
2. As at 31 March 2026, the base segment is projected to be 90% funded, including US\$ 739.8 million in projected resources. While this represents a strong overall position, a substantial share of funding is not yet secured and remains subject to realization of pledges made during the investment round. In addition, the timing and alignment of funding remains a major risk.
3. At this early stage of the biennium and due to the high level of not yet distributed funds, it is not yet possible to assess the extent to which projected resources will align with approved Programme budget priorities. As a result, risks remain for programme predictability; alignment with planned results; and equitable implementation across results, major offices and budget centres. Early signs, however, suggest that historically underfunded areas will continue to be underfunded.
4. Flexible funds (assessed contributions, core voluntary contributions and programme support costs) are projected to finance 41% of the base segment, an increase compared to the previous biennium thanks to the support of Member States. However, the Programme budget 2026–2027 continues to rely predominantly on earmarked voluntary contributions, which are expected to account for the majority of financing and continue to pose challenges for alignment and flexibility.
5. Programme implementation of the base segment is progressing broadly as expected, with a utilization rate of 12% at the end of the first quarter, consistent with the planned pace of delivery at this stage of the biennium.
6. The current allocation of resources across programme results and major offices remains incomplete. The ongoing allocation of flexible funds and the materialization of projected contributions will be critical in shaping the final funding landscape.

7. Priorities for the coming period include accelerating the allocation of available resources, securing and operationalizing pledged and pipeline funding, and closely monitoring funding patterns to support alignment with priorities and equitable resource allocation and implementation.

8. Key shifts in Programme budget 2026–2027 monitoring and reporting, building on transformational work initiated under the Thirteenth General Programme of Work, 2019–2025 (GPW 13) and based on lessons learned from key evaluations and audit findings, include:

- stronger accountability, with a shift towards clearer, evidence-driven tracking of progress, measured through the outcome and output indicators;
- improved measurement framework, with a tighter connection between outcome and output indicators and improved use of benchmarking; and
- refined and validated baselines and targets following Organizational realignment, balancing ambition with feasibility.

Background

9. In resolution WHA78.2 (2025), the Seventy-eighth World Health Assembly adopted the first full biennial budget of the Fourteenth General Programme of Work, 2025–2028 (GPW 14). The total Programme budget 2026–2027 is US\$ 6206.7 million, comprising a base programmes segment (US\$ 4267.1 million); a polio eradication segment (US\$ 770.9 million); a special programmes segment (US\$ 168.7 million); and an emergency operations and appeals segment (US\$ 1000.0 million). The base programmes segment of the Programme budget 2026–2027 represents 14% decrease compared with that of the Programme budget 2024–2025.

10. The emergency operations and appeals segment, which is event-driven in nature, is an estimated budget requirement and can be increased as necessary. At the time of preparation of this report (31 March 2026), US\$ 1277 million was allocated to this budget segment to accommodate WHO's health emergency appeal 2026, in addition to other needs in response to various humanitarian and health-driven events.

11. This report describes the overall status of the financing and utilization of the Programme budget 2026–2027 during the first quarter of the biennium. More detailed information on budget levels, financing and budget implementation can be found on the WHO Programme budget web portal.¹ The report also presents further steps the Secretariat will take in 2026–2027 towards a structured approach for tracking progress and ensuring accountability, which is central to enhancing transparency, performance management and decision-making throughout the biennium.

Overall status of Programme budget financing as at 31 March 2026

12. The level of financing of the Programme budget 2026–2027 by budget segment is shown in Table 1, both including and excluding projections. As at 31 March 2026, US\$ 865.8 million of voluntary contributions are projected for the four budget segments: base programmes – US\$ 739.8 million; polio eradication – US\$ 14 million; emergency operations and appeals – US\$ 112 million.

¹ [WHO Programme Budget Web Portal](#) (accessed 10 May 2026).

Table 1. Programme budget 2026–2027 and its financing, including projections, and utilization, by segment, as at 31 March 2026 (US\$ millions)

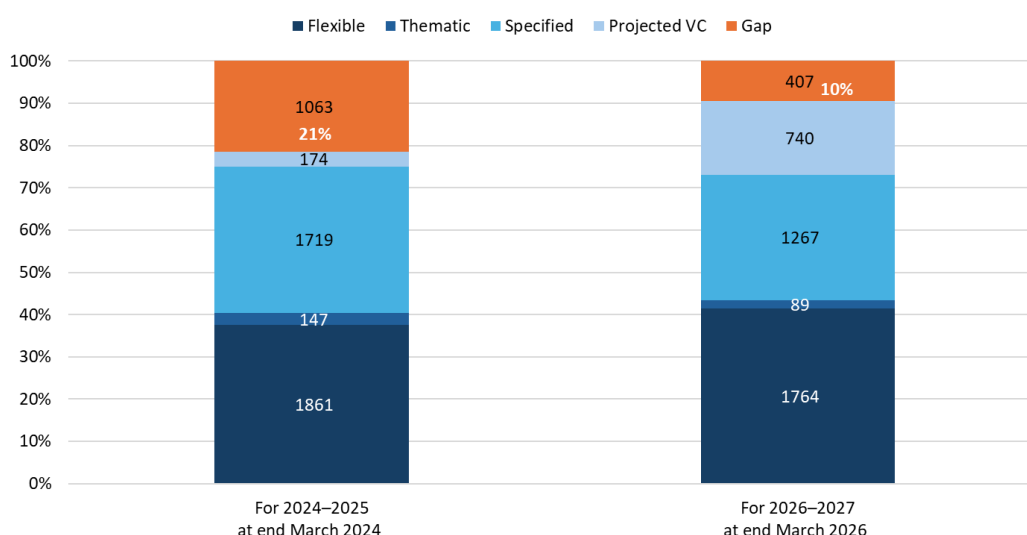
Segment	Approved Programme budget 2026–2027	Financing	Financing as % of approved Programme budget	Financing including projections	Financing including projections as % of approved Programme budget	Utilization	Utilization as % of approved Programme budget
Base programmes	4 267.1	3 120.8	73%	3 860.6	90%	491.5	12%
Polio eradication	770.9	611.0	79%	625.0	81%	155.2	20%
Emergency operations and appeals	1 000.0	847.5	85%	959.5	96%	132.8	13%
Special programmes	168.7	154.6	92%	154.6	92%	16.0	9%
Total	6 206.7	4 733.9	–	5 599.7	–	795.4	–

Available and projected funding of the base Programme budget 2026–2027

13. As at 31 March 2026, the base programmes of the Programme budget 2026–2027 were projected to be 90% funded (compared to 85% presented at the forty-third meeting of the Programme, Budget and Administration Committee), including US\$ 739.8 million in projected funding. This level of financing reflects a combination of factors, including the historic 20% increase in assessed contributions, the carry-forward of voluntary and core voluntary contributions (US\$ 236 million and US\$ 172 million, respectively), as well as a higher volume of funding in the pipeline.

14. In absolute terms, this level of financing is broadly comparable to the level of financing at the same point in the previous biennium (Fig. 1). Based on available and projected resources, the remaining funding gap for the 2026–2027 biennium is estimated at US\$ 407 million (10%). Although this represents a smaller gap than the gap at the same stage in the 2024–2025 biennium (US\$ 1063 million or 21%), this difference should be interpreted in the context of a higher approved programme budget in the previous biennium.

Fig. 1. Projected base budget segment funding: comparison of Programme budget 2024–2025 and Programme budget 2026–2027 financing (end-March 2024 versus end-March 2026, in US\$ millions)



15. Projected funding of US\$ 739.8 million comprises resources at different stages of the resource mobilization cycle. In particular:

- In previous reports, the future funding pipeline reflected only proposals at advanced stages of development and/or under negotiation between contributors and WHO to finance the approved programme budget. This amounted to US\$ 132.5 million as at end-March 2026.
- The Secretariat has expanded its definition of pipeline funding to include the soft pipeline, i.e. funding at early stages of engagement and negotiation with contributors, in order to provide a more comprehensive perspective of anticipated funding. However, such amounts are not guaranteed and should be interpreted with caution. These currently amount to US\$ 272.3 million.
- This also includes investment round pledges that have not yet materialized into signed agreements, which stood at US\$ 335 million as at end-March 2026.

16. While these projections are substantial, they do not address the Organization's persistent underfunding relative to approved programme requirements. A considerable portion of the projected resources is not yet secured and remains subject to realization and timing risks. At this stage, it is not possible to determine the extent to which these resources will align with the approved Programme budget 2026–2027. As a result, the financing outlook remains uncertain and continues to pose significant risks to programme predictability; alignment with planned results; and equitable implementation across results areas, major offices and budget centres.

17. Flexible funds, comprising assessed contributions, programme support costs and core voluntary contributions, are projected for the biennium to fund 41% of the total base segment of the Programme budget 2026–2027 (Fig. 1). This corresponds to:

- assessed contributions of US\$ 1020.6 million² (24% of the approved base segment budget);
- programme support costs of US\$ 460 million (11%); and
- core voluntary contributions of US\$ 313.4 million (7%), including US\$ 29.6 million projected funding.

18. Compared to the 2024–2025 biennium, the anticipated share of flexible funds financing the base Programme budget 2026–2027 has increased from 37% to 41%. The increase reflects a combination of factors, namely: (a) a 14% reduction in the approved Programme budget 2026–2027; (b) a 20% increase in assessed contributions; and (c) a somewhat higher level of available core voluntary contributions (Table 2).

² As per resolution WHA78.2, net of provisions set aside for the Tax Equalization Fund and other items.

Table 2. Biennial available flexible funds envelopes, 2024–2025 and 2026–2027 (US\$ million)

Fund types	2024–2025 actuals ^a	2026–2027			Variance compared to 2024–2025	
		Available	Projected	Total	US\$ million	%
Assessed contributions	856.1	1 020.6		1020.6	164.5	20%
Core voluntary contributions	304.3	283.8	29.6	313.4	9.1	3%
Programme support costs	889.2	460.0		460.0	(429.2)	-48%
Total	2 049.6	1 764.4	29.6	1794.0	(255.6)	-12%

^a Actuals for 2024–2025 reflect the non-receipt of assessed contributions from Member States for 2024 and 2025 in the total amount of assessed contributions; and the costs associated with the realignment, as well as those required to address 2024–2025 salary gaps, which were financed partly from the Programme Support Cost fund balances, as approved in decision WHA78(18) (2025).

19. Notwithstanding the increased share of flexible funding, a significant portion of the base segment continues to rely on specified voluntary contributions, which remains a structural challenge. As mentioned above, a funding gap of US\$ 407 million persists for the 2026–2027 biennium. Closing this gap will require sustained resource mobilization efforts and negotiations with contributors, which are time- and capacity-intensive. This may divert resources from technical cooperation and the timely planning and delivery of programme activities. These challenges are further compounded by a global environment of declining financial resources for international cooperation.

20. WHO is working towards closing this remaining gap for the 2026–2027 biennium and preparing a sustainable financial basis for future bienniums, which is more challenging in the rapidly changing and shrinking funding environment. Therefore, the next increase of assessed contributions, to be decided at the Eightieth World Health Assembly in May 2027 for the 2028–2029 biennium, becomes even more important, as WHO financing needs to continue to become more flexible and more diversified to allow WHO to stabilize and deliver on its mandate.

21. The Secretariat is finalizing a new partnerships and financing strategy based on an in-depth data analysis of the changing context, which will be published in June 2026.

22. Following a 23% reduction of official development assistance (ODA) from Organisation for Economic Co-operation and Development (OECD) countries in 2025, in line with an average 27% decline for the UN, together with further – although smaller – reductions anticipated for 2026, WHO must further diversify its contributor basis. In 2025, 42% of WHO's income derived from OECD/ODA contributors, down from 52% in 2024. The main elements of the strategy to expand and diversify the financial contributor base include for WHO to:

- (a) further increase country-level resource mobilization, which has already grown from 12% (2012–2013) to 31% (2024–2025); country offices tap into multiple resources, including bilateral ODA, South–South cooperation, contributions from non-State actors, in accordance with the Framework of Engagement with Non-State Actors (FENSA), or in some instances contributions from host country governments;
- (b) strengthen engagement with emerging economies, which already contribute 10% of voluntary contributions;
- (c) broaden innovative financing with multilateral development banks and multilateral financing mechanisms, which increased from 2% in 2015 to 12% in 2025;

(d) strengthen philanthropies, private sector and other key non-State actor partners, in collaboration with the WHO Foundation, guided by FENSA; with 27% of voluntary contributions, WHO receives more contributions than other agencies from philanthropy and will continue to diversify its philanthropic partnerships in all regions; and

(e) enhance cost-recovery mechanisms – high-value services (prequalification, regulatory certification) with competitive fees.

23. In all these areas, efforts are being made to better align funding towards underfunded areas and increase its flexibility.

24. The strategy will aim to preserve as much as possible the existing income streams, especially those derived from ODA; promote more flexible, multiyear voluntary contributions; and improve the synergies of financial and non-financial partnerships at all three levels of the Organization in order to advocate for more sustainable and aligned global health financing and architecture.

Details of the base Programme budget funding and implementation as at 31 March 2026

25. As discussed above, the overall funding level of the base segment, including projections, stood at 90% as at end-March 2026. However, this aggregate figure masks significant variations in current funding across the five goals of the GPW 14 (Table 3). “Provide health” is the best funded goal, largely reflecting its composition of disease-specific and health systems programmes, which tend to attract higher levels of funding. In contrast, “Protect health” remains the least funded goal, with limited projected voluntary contributions. This situation is expected to evolve as currently unallocated resources (US\$ 1.1 billion, including the second annual tranche of flexible funds; see Table 3) are distributed and as projected funding materializes.

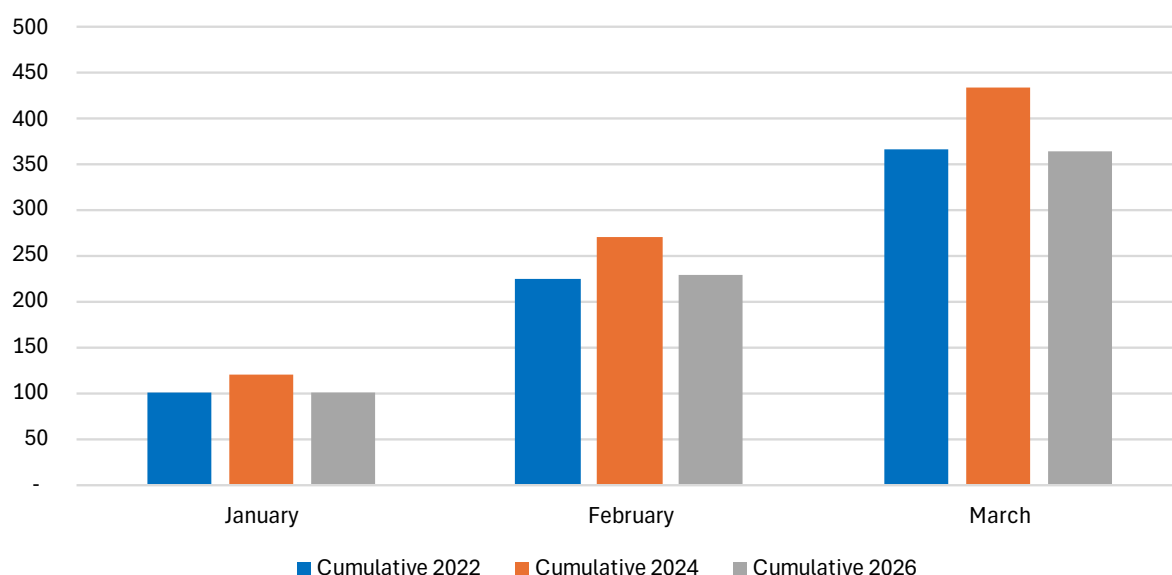
Table 3. Base Programme budget 2026–2027 and its financing, including projections and utilization, by GPW 14 goals, as at 31 March 2026 (US\$ millions)

GPW 14 goals	Approved Programme budget 2026–2027	Financing	Financing as % of approved Programme budget	Financing including projections	Financing including projections as % of approved Programme budget	Utilization	Utilization as % of approved Programme budget
Promote health	399.9	199.1	50%	218.7	55%	39.9	10%
Provide health	1 787.8	1 020.1	57%	1 067.5	60%	232.4	13%
Protect health	918.5	301.7	33%	306.0	33%	77.6	8%
Power the global health agenda	577.2	241.6	42%	242.1	42%	59.8	10%
Optimize WHO's performance	583.7	251.8	43%	252.0	43%	81.8	14%
Undistributed		1 106.5		1 774.2			
Total	4 267.1	3 120.8	73%	3 860.6	90%	491.5	12%

26. As at 31 March 2026, the overall utilization rate for the base programme segment was 12% (Tables 1 and 3), consistent with the linear implementation expected at this stage of the biennium. This report focuses on Programme budget utilization, which provides a more comprehensive measure of operational activity than expenses alone. While expenses represent the accounting metric reflected in audited financial statements, utilization includes both expenses and encumbrances. Encumbrances refer to contractual commitments for goods and services that have not yet resulted in expenditures. As such, utilization offers a more complete picture of ongoing programme operations and supports forward-looking planning and monitoring throughout the biennium.

27. As shown in Fig. 2, expenses for the base segment in the first quarter of the 2026–2027 biennium were approximately 15% lower than in the same period of the previous biennium, consistent with the overall reduction in the approved Programme budget 2026–2027 and the Organizational realignment.

Fig.2. Comparison of cumulative implementation of the base Programme budget across several bienniums, as at end-March 2026 (US\$ millions)



28. Figure 3, the “heat map”, illustrates the distribution of funding across major offices and outcomes as at the end of the first quarter of 2026–2027. At this stage of the biennium, the heat map should be interpreted with caution, as it does not yet fully reflect the eventual subsequent distribution of already available resources. This is due to the following factors:

- to date, only half of the flexible funds have been distributed; this approach is key in strategically managing flexible resources and allows for pending cash receipts that may arrive over the year, which is influenced by how much voluntary contribution is received in certain areas and whether it is earmarked;
- a significant share of voluntary contributions (US\$ 739.8 million) remains in projected form and only a fraction of the projections is reflected in the heat map, as projections are not always linked to specific results or major offices;
- as more voluntary contributions will materialize and become distributed to outcomes and major offices, this will lead to reallocation of flexible funds to strategically address gaps in areas where additional funding is not expected; and
- budget centres are still in the process of allocating resources, as reflected in the level of undistributed funds (Table 3).

29. The current heat map indicates an overall funding availability of 49% as at 31 March 2026, and the patterns of underfunding broadly reflect those observed in the previous biennium (bearing in mind the change in the results framework in the 2026–2027 biennium). Funding availability is expected to increase in the coming months as resource allocation processes advance and projected contributions materialize.

30. Further details of Programme budget 2026–2027 funding, by outcome, major office and segment, are provided in Annexes 1 and 2.

Fig. 3. Level of the approved base Programme budget funding 2026–2027, by major office and outcome, as at end-March 2026

Global outcomes	Africa	The Americas	Eastern Mediterranean	Europe	South-East Asia	Western Pacific	Head-quarters	Total
1.1 More climate-resilient health systems are addressing health risks and impacts	47%	169%	15%	46%	25%	55%	401%	86%
1.2 Lower-carbon health systems and societies are contributing to health and well-being	11%	75%	56%	66%	24%	105%	34%	43%
2.1 Health inequities reduced by acting on social, economic, environmental and other determinants of health	11%	27%	15%	18%	88%	21%	76%	35%
2.2 Priority risk factors for noncommunicable and communicable diseases, violence and injury, and poor nutrition reduced through multisectoral approaches	22%	56%	26%	61%	39%	33%	111%	59%
2.3 Populations empowered to control their health through health promotion programmes and community involvement in decision-making	9%	13%	38%	74%	7%	50%	32%	29%
3.1 The primary healthcare approach renewed and strengthened to accelerate universal health coverage	30%	17%	30%	60%	42%	30%	49%	37%
3.2 Health and care workforce, health financing and access to quality-assured health products substantially improved	38%	32%	13%	63%	35%	30%	70%	55%
3.3 Health information systems strengthened, and digital transformation implemented	39%	13%	20%	103%	37%	33%		72%
4.1 Equity in access to quality services improved for noncommunicable diseases, mental health conditions and communicable diseases, while addressing antimicrobial resistance	42%	35%	38%	85%	50%	48%	106%	67%
4.2 Equity in access to sexual, reproductive, maternal, newborn, child, adolescent and older person health and nutrition services and immunization coverage improved	85%	87%	67%	54%	52%	37%	85%	69%
4.3 Financial protection improved by reducing financial barriers and out-of-pocket health expenditures, especially for the most vulnerable	14%	111%	6%	74%	8%	34%	82%	32%
5.1 Risks of health emergencies from all hazards reduced and impact mitigated	27%	9%	29%	29%	89%	40%	24%	28%
5.2 Preparedness, readiness and resilience for health emergencies enhanced	38%	19%	19%	37%	21%	28%	58%	36%
6.1 Detection of and response to acute public health threats is rapid and effective	23%	28%	65%	51%	33%	29%	47%	36%
6.2 Access to essential health services during emergencies is sustained and equitable	23%	2%	20%	34%	38%	24%	32%	25%
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	29%	63%	36%	48%	41%	41%	54%	40%

Global outcomes	Africa	The Americas	Eastern Mediterranean	Europe	South-East Asia	Western Pacific	Head-quarters	Total
7.2 Timely delivery, expanded access and uptake of high-quality WHO normative, technical and data products enable health impact at country level	14%	75%	53%	12%	25%	38%	61%	47%
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 GPW 14 outcomes	32%	57%	43%	39%	37%	51%	54%	43%
Grand total	35%	36%	36%	53%	44%	39%	73%	49%

31. Overall, while early implementation is progressing broadly as expected, the current picture of financing and resource distribution remains incomplete and subject to change. Continued monitoring of funding flows, allocation decisions and budget utilization will therefore be essential to ensure alignment with priorities and to support equitable funds allocation and implementation across the Programme budget 2026–2027. At the same time, early indications suggest that historically underfunded areas (health financing (4.3.1); emergency preparedness (5); health determinants (2.2.2); risk factors (2.2.1); climate resilience (1.1.1); and antimicrobial resistance (4.1.4)) will remain underfunded.

Performance framework for Programme budget 2026–2027

32. In this context, the performance framework for the Programme budget 2026–2027 provides the basis for systematically monitoring, assessing and reporting on results. It establishes how the Organization tracks progress against its strategic priorities and links the use of resources to the delivery of planned outputs and outcomes. Strengthening the connection between financing, implementation and measurable results is particularly important to enhance transparency, performance management and decision-making throughout the biennium.

33. A central feature of WHO's monitoring approach for the Programme budget 2026–2027 is a stronger focus on measurable progress. The Secretariat has already started to move in this direction in the 2025 results report,³ as part of the transition to the GPW 14. The aim is to establish a clearer link between what WHO does and the results it achieves, supported by more effective use of data and clearer reporting. This approach is closely tied to prioritization, ensuring that performance tracking focuses on areas of greatest impact and WHO's comparative advantage, while reinforcing accountability to Member States through regular performance assessment and reporting.

34. Together, outcome and output indicators form the backbone of WHO's accountability framework, providing a clearer line of sight between WHO's work and health impact. Compared to previous cycles, output indicators are more tightly linked to outcomes (distinguishing between direct and indirect contributions), supported by detailed metadata and assessed through benchmarking rather than binary measures. In addition, cross-cutting priorities, such as gender, equity, human rights and disability, are more systematically integrated across technical and corporate outputs.

35. Following WHO's 2025 prioritization and realignment process and its impact on financial and human resources, Member States requested the Secretariat to clarify whether the outcome and

³ [WHO Results Report, Programme budget 2024–2025](#) (accessed 10 May 2026).

output indicators of the GPW 14, including their baselines and targets, required revision. The Secretariat worked with all responsible technical programmes to reconfirm the relevance of the outcome indicators and to update their baselines and targets, where necessary. In addition, substantial work was undertaken to finalize the output indicators and their provisional baselines and targets, which were presented to the Seventy-eighth World Health Assembly. This was done through an iterative and highly consultative process, including extensive bottom-up country consultations and three-level technical validation, and was aligned with the reprioritization exercise and budget realities. The resulting GPW 14 measurement framework, presented in a separate information document, reflects a balance between feasibility and ambition.

36. For the implementation of the Programme budget 2026–2027, the Secretariat will continue to build on transformational work initiated under the GPW 13 and lessons learned from key evaluations and audit findings, while further strengthening the usefulness of monitoring and reporting for decision-making, governance and Organizational learning.

Action by the Health Assembly

37. The Health Assembly is invited to note the report and to consider the questions set out below.

- Given the continued reliance on earmarked voluntary contributions, what high-level measures could be taken to improve alignment of financing with the Programme budget and the GPW 14?
- How can Member States further incentivize non-State actors to provide more flexible and predictable financing, consistent with WHO's mandate and the Framework of Engagement with Non-State Actors?

Annex 1

Base Programme budget 2026–2027 and its financing, including projections, expenditure and utilization, by outcome, as at 31 March 2026 (US\$ millions)

Goals/outcomes	Approved Programme budget 2026-2027	Financing	Financing as % of approved Programme budget	Financing including projections	Financing including projections as % of approved Programme budget	Expenditure	Expenditure as % of approved Programme budget	Utilization	Utilization as % of approved Programme budget
Promote health									
1.1 More climate-resilient health systems are addressing health risks and impacts	60.8	50.9	84%	52.3	86%	3.9	6%	7.0	12%
1.2 Lower-carbon health systems and societies are contributing to health and well-being	20.1	6.1	31%	8.6	43%	0.8	4%	1.1	6%
2.1 Health inequities reduced by acting on social, economic, environmental and other determinants of health	84.4	27.3	32%	29.3	35%	4.2	5%	5.3	6%
2.2 Priority risk factors for noncommunicable and communicable diseases, violence and injury, and poor nutrition reduced through multisectoral approaches	199.4	106.0	53%	118.0	59%	18.4	9%	24.9	12%
2.3 Populations empowered to control their health through health promotion programmes and community involvement in decision-making	35.2	8.8	25%	10.3	29%	1.2	3%	1.6	5%
Undistributed				0.1					
Subtotal (Promote health)	399.9	199.1	50%	218.7	55%	28.5	7%	39.9	10%
Provide health									
3.1 The primary healthcare approach renewed and strengthened to accelerate universal health coverage	280.4	102.1	36%	104.9	37%	16.9	6%	24.7	9%
3.2 Health and care workforce, health financing and access to quality-assured health products substantially improved	385.0	208.9	54%	210.4	55%	28.4	7%	40.8	11%
3.3 Health information systems strengthened, and digital transformation implemented	84.6	56.3	67%	60.7	72%	6.9	8%	10.6	13%
4.1 Equity in access to quality services improved for noncommunicable diseases, mental health conditions and communicable diseases, while addressing antimicrobial resistance	570.1	351.9	62%	383.1	67%	47.1	8%	67.0	12%

Goals/outcomes	Approved Programme budget 2026-2027	Financing	Financing as % of approved Programme budget	Financing including projections	Financing including projections as % of approved Programme budget	Expenditure	Expenditure as % of approved Programme budget	Utilization	Utilization as % of approved Programme budget
4.2 Equity in access to sexual, reproductive, maternal, newborn, child, adolescent and older person health and nutrition services and immunization coverage improved	423.9	286.9	68%	294.4	69%	53.3	13%	85.7	20%
4.3 Financial protection improved by reducing financial barriers and out-of-pocket health expenditures, especially for the most vulnerable	43.8	14.1	32%	14.1	32%	2.3	5%	3.5	8%
Subtotal (Provide health)	1787.8	1020.1	57%	1067.5	60%	154.8	9%	232.4	13%
Protect health									
5.1 Risks of health emergencies from all hazards reduced and impact mitigated	134.6	36.8	27%	38.1	28%	6.8	5%	8.6	6%
5.2 Preparedness, readiness and resilience for health emergencies enhanced	257.9	90.9	35%	92.4	36%	18.3	7%	22.3	9%
6.1 Detection of and response to acute public health threats is rapid and effective	400.7	142.6	36%	144.1	36%	26.7	7%	38.6	10%
6.2 Access to essential health services during emergencies is sustained and equitable	125.3	31.4	25%	31.4	25%	6.8	5%	8.2	7%
Subtotal (Protect health)	918.5	301.7	33%	306.0	33%	58.6	6%	77.6	8%
Power the global health agenda									
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	428.9	172.8	40%	172.8	40%	38.9	9%	43.5	10%
7.2 Timely delivery, expanded access and uptake of high-quality WHO normative, technical and data products enable health impact at country level	148.3	68.8	46%	69.3	47%	12.0	8%	16.3	11%
Subtotal (Power the global health agenda)	577.2	241.6	42%	242.1	42%	50.9	9%	59.8	10%
Optimize WHO's performance									
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 GPW 14 outcomes	583.7	251.8	43%	252.0	43%	63.0	11%	81.8	14%
Undistributed		1106.5		1774.2					
Total	4267.1	3120.8	73%	3860.6	90%	355.8	8%	491.5	12%

Annex 2

Programme budget 2026–2027 and its financing, including projections, expenditure and utilization, by major office and budget segment, as at 31 March 2026 (US\$ millions)

Major office	Approved Programme budget 2026–2027	Approved Programme budget 2026–2027 reflecting Indonesia moving from the South-East Asia Region to Western Pacific Region	Financing	Financing as % of approved Programme budget	Financing including projections	Financing including projections as % of approved Programme budget	Expenditure	Expenditure as % of approved Programme budget	Utilization	Utilization as % of approved Programme budget
Africa	1 442.7	1 442.7	807.5	56%	808.9	56%	145.4	10%	217.5	15%
Base	1 139.6	1 139.6	477.6	42%	477.6	42%	84.1	7%	107.6	9%
Polio eradication	78.9	78.9	164.6	209%	164.6	209%	50.0	63%	84.3	107%
Emergency operations and appeals	220.0	220.0	163.2	74%	164.6	75%	11.3	5%	25.5	12%
Special programmes	4.2	4.2	2.1	50%	2.1	50%	0.0	0%	0.1	2%
The Americas	309.9	309.9	144.6	47%	144.6	47%	0.6	0%	2.5	1%
Base	254.8	254.8	92.2	36%	92.2	36%	0.5	0%	1.4	1%
Polio eradication	0.9	0.9	0.2	22%	0.2	22%	-	0%	-	0%
Emergency operations and appeals	50.0	50.0	49.8	100%	49.8	100%	0.1	0%	1.0	2%
Special programmes	4.2	4.2	2.4	57%	2.4	57%	0.0	0%	0.1	2%
Eastern Mediterranean	1 391.9	1 391.9	654.0	47%	712.5	51%	102.8	7%	194.5	14%
Base	533.7	533.7	206.7	39%	206.9	39%	36.1	7%	52.9	10%
Polio eradication	274.0	274.0	120.9	44%	120.9	44%	39.4	14%	59.1	22%
Emergency operations and appeals	580.0	580.0	324.4	56%	382.8	66%	27.2	5%	82.3	14%
Special programmes	4.2	4.2	2.0	47%	2.0	47%	0.1	3%	0.2	5%
Europe	426.4	426.4	287.8	68%	332.3	78%	39.5	9%	59.9	14%
Base	308.9	308.9	199.0	64%	211.9	69%	29.8	10%	40.4	13%
Polio eradication	3.3	3.3	0.9	27%	0.9	27%	0.2	5%	0.2	5%
Emergency operations and appeals	110.0	110.0	86.0	78%	117.5	107%	9.2	8%	18.8	17%
Special programmes	4.2	4.2	2.0	48%	2.0	48%	0.3	8%	0.6	15%

Major office	Approved Programme budget 2026–2027	Approved Programme budget 2026–2027 reflecting Indonesia moving from the South-East Asia Region to Western Pacific Region	Financing	Financing as % of approved Programme budget	Financing including projections	Financing including projections as % of approved Programme budget	Expenditure	Expenditure as % of approved Programme budget	Utilization	Utilization as % of approved Programme budget
South-East Asia	445.0	411.6	209.4	51%	218.4	53%	35.7	9%	57.9	14%
Base	417.2	383.8	183.9	48%	188.6	49%	33.3	9%	52.6	14%
Polio eradication	3.6	3.6	1.1	32%	1.1	32%	0.3	8%	0.3	9%
Emergency operations and appeals	20.0	20.0	22.3	112%	26.7	133%	2.0	10%	4.6	23%
Special programmes	4.2	4.2	2.0	48%	2.0	48%	0.2	5%	0.4	9%
Western Pacific	363.9	397.3	170.2	43%	184.4	46%	30.8	8%	45.7	12%
Base	347.2	380.6	149.3	39%	163.5	43%	27.7	7%	41.0	11%
Polio eradication	2.6	2.6	7.6	298%	7.6	298%	2.2	86%	3.0	118%
Emergency operations and appeals	10.0	10.0	10.9	109%	10.9	109%	0.6	6%	1.2	12%
Special programmes	4.2	4.2	2.4	57%	2.4	57%	0.3	6%	0.5	13%
Headquarters	1 826.9	1 826.9	1 102.3	60%	1 145.2	63%	158.0	9%	217.3	12%
Base	1 265.8	1 265.8	912.2	72%	954.5	75%	144.3	11%	195.6	15%
Polio eradication	407.6	407.6	39.8	10%	39.8	10%	5.5	1%	8.3	2%
Emergency operations and appeals	10.0	10.0	8.6	86%	9.3	93%	(0.8)	-8%	(0.6)	-6%
Special programmes	143.5	143.5	141.7	99%	141.7	99%	9.0	6%	14.1	10%
Undistributed funds			1 358.2		2 053.3					
Base			900.0		1 565.4					
Polio eradication			275.9		289.9					
Emergency operations and appeals			182.3		198.0					
Special programmes										
Total	6 206.7	6 206.7	4 733.9		5 599.7		512.8		795.4	
