

**Results Report (Programme budget 2024–2025:
performance assessment) and financial report and
audited financial statements for the year
ended 31 December 2025**

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

**Human resources: WHO's prioritization and
realignment process in 2025–2026**

**Report of the Programme, Budget and Administration Committee of the
Executive Board to the Seventy-ninth World Health Assembly**

1. The Secretariat provided an overview of the Results Report 2025¹ and the audited financial statements for the year ended 31 December 2025.²
2. The Secretariat also presented the status of the financing, implementation and performance framework of the Programme budget 2026–2027, including the operational efficiencies realized.³ The presented projected funding of the base programme segment was 90%, including US\$ 739.8 million in projected resources. A substantial share of funding was not yet secured and remained subject to the realization of pledges made during the investment round. The remaining gap of US\$ 407 million, while smaller than during the previous biennium, would be more difficult to bridge due to the current global financial situation, as stressed by the Secretariat.

¹ Document A79/13.

² Document A79/14.

³ Documents A79/15, A79/16 and A79/INF./5.

3. Lastly, the Secretariat gave an update on the outcome of the prioritization and realignment process for 2025 and 2026, during which multiple consultations, information sessions and briefings had been held.⁴
4. The Committee commended the Secretariat and staff members for advancing WHO's work in a challenging global health and financial environment. Several delegations acknowledged the progress made under the Thirteenth General Programme of Work, 2019–2025, which was nevertheless uneven and fragile.
5. The Committee emphasized that it remained imperative to prioritize in the current financially constrained environment and stressed the importance of aligning resources with agreed country priorities and taking into consideration areas in which WHO had a comparative advantage.
6. The Committee expressed concern about the Organization's continued reliance on earmarked funding, funding imbalances across outcomes and regions, and the persistence of chronically underfunded areas, particularly in the area of emergency preparedness. The Committee reiterated its support to strengthen sustainable financing, including through further increases in assessed contributions and more flexible, predictable and diversified voluntary contributions. It emphasized that future financial projections should remain prudent and realistic.
7. The Committee stressed the importance of ensuring that prioritization, cost-containment and alignment measures would not compromise the Organization's work at the country level and its core mandate. It welcomed operational efficiencies, including those made possible thanks to the use of automation and artificial intelligence.
8. The Secretariat acknowledged the concerns raised by Member States and reaffirmed its commitment to strengthening transparency, accountability, equitable resource allocation and organizational sustainability under the Fourteenth General Programme of Work, 2025–2028.
9. The Director-General emphasized the need to prioritize WHO's core mandate and comparative advantages, including in the area of emergency preparedness and response, while recognizing that resource constraints might require further prioritization. He underscored the shared responsibility of Member States and the Secretariat to advance towards more flexible financing, including through possible agreements on reprogramming of earmarked funds to underfunded areas, and noted that the further increases in assessed contributions would enhance WHO's financial stability and resilience to external pressure.

Recommendation to the Health Assembly

10. The Committee, on behalf of the Executive Board, recommended that the Health Assembly should note the reports contained in documents A79/13, A79/14, A79/15, A79/16 and A79/21 Add.1 and adopt the following draft decision:

The Seventy-ninth World Health Assembly, having considered the Results Report (Programme budget 2024–2025: performance assessment)⁵ and audited financial statements for the year ended 31 December 2025,⁶

⁴ Document A79/21 Add.1.

⁵ Document A79/13.

⁶ Document A79/14.

Decided to accept the Results Report 2025 and the audited financial statements for the year ended 31 December 2025.

11. The Committee, on behalf of the Executive Board, proposed, as guidance for the Secretariat's implementation of existing mandates, that the Secretariat should:

- (a) continue strengthening results-based management, monitoring and reporting to support evidence-based decision-making;
- (b) continue efforts to promote a more equitable and transparent allocation of resources across all three levels of the Organization, with particular attention to country-level implementation capacity and underfunded outcomes;
- (c) continue working with Member States to mobilize predictable, flexible and sustainable financing;
- (d) ensure that prioritization and alignment efforts preserve WHO's core mandate, institutional knowledge and country support functions, while maintaining attention to staff well-being; and
- (e) provide regular updates on the Secretariat's plans to address financing gaps during the current biennium.
