
Financing and implementation of the Programme budget 2024–2025

Report by the Director-General

SUMMARY POINTS

1. In order to comply with governing body deadlines, this report is based on data as at 29 February 2024, as opposed to the 31 March cut-off date used in previous reports. This makes comparative analysis with previous years difficult. However, this will be less challenging in future reports as this timeline will be maintained going forward.
2. The following summary provides the World Health Assembly with a quick overview of the salient points covered in this report.
 - With the adoption of resolution WHA76.1 (2023), the total Programme budget 2024–2025 is US\$ 6834.2 million.
 - As at 29 February 2024, the base segment of the Programme budget was 76% funded, including projections, which is 11% or US\$ 363 million more than at the same time last biennium. While the current level of funding for the biennium appears strong, a large percentage (63%) of the approved base budget will continue to rely on financing from voluntary contributions. The high level of earmarking of many of these contributions will continue to pose a challenge to strategic allocation of funding as needed. Additionally, a low level of projected income from voluntary contributions leaves a finance gap of US\$ 1.2 billion still to be funded if the Programme budget 2024–2025 is to be fully implemented.
 - Utilization reached 9% for the base segment and 7% for special programmes; both figures are in line with linear rates after two months of the biennium. For the two event-driven segments – emergency operations and appeals, and polio eradication – utilization rates are at 18% and 14% respectively.

BACKGROUND

3. In May 2023, the Seventy-sixth World Health Assembly adopted resolution WHA76.1, approving a total Programme budget of US\$ 6834.2 million for the financial period 2024–2025, comprising a base programme segment (US\$ 4 968.2 million), a polio eradication segment (US\$ 694.3 million), a special

programmes segment¹ (US\$ 171.7 million), and an emergency operations and appeals segment (US\$ 1000 million).

4. The segment for emergency operations and appeals, which are event-driven in nature, is an estimated budget requirement and can be increased as necessary. At the time of writing this report (29 February 2024), US\$ 1914 million were allocated to this budget segment to accommodate WHO's health emergency appeal 2024² in addition to other needs in response to various humanitarian and health-driven situations.

5. This report describes the overall status of the financing and utilization of the Programme budget 2024–2025 during the first two months of the biennium. More detailed information on budget levels, financing and budget implementation can be found on the WHO Programme budget web portal.³

OVERALL STATUS OF PROGRAMME BUDGET FINANCING AND UTILIZATION, AS AT 29 FEBRUARY 2024

6. The level of financing of the Programme budget 2024–2025 by budget segment is shown in Table 1, both including and excluding projections. As at 29 February 2024, US\$ 650.2 million of voluntary contributions are projected for the four budget segments: base programmes – US\$ 172.6 million; polio eradication – US\$ 405 million; emergency operations and appeals – US\$ 72.2 million; and special programmes – US\$ 0.4 million. In this document as well as on the WHO Programme budget web portal, the future funding pipeline is defined as proposals at advanced stages of development and/or under negotiation with contributors to finance the Programme budget 2024–2025. They represent a conservative estimate about future funding opportunities that are expected to materialize as revenue streams for the Organization over the course of the biennium.

Table 1. Programme budget 2024–2025 and its financing, including projections and utilization, by segment, as at 29 February 2024⁴

Segment	Approved Programme budget 2024–2025 (US\$ million)	Financing (US\$ million)	Financing as % of approved budget	Financing including projections (US\$ million)	Financing including projections as % of approved budget	Utilization (US\$ million)	Utilization as % of approved budget
Base programmes	4 968.2	3 604.0	73%	3 776.6	76%	463.7	9%
Polio eradication	694.3	475.2	68%	880.3	127%	124.5	18%
Emergency operations and appeals	1 000.0	855.0	86%	927.2	93%	137.5	14%
Special programmes	171.7	126.2	73%	126.6	74%	12.2	7%
Total	6 834.2	5 060.5	74%	5 710.6	84%	737.9	11%

¹ Comprises the Special Programme for Research and Training in Tropical Diseases, the Special Programme of Research, Development and Research Training in Human Reproduction, and the Pandemic Influenza Preparedness Framework.

² [chapeau-who-2024-health-emergency-appeal.pdf](#) (accessed 9 April 2024).

³ <https://open.who.int/2024-25/home> (accessed 9 April 2024).

⁴ The row and column totals may not add up exactly, due to rounding.

7. There is a significant difference in the level of financing between the four strategic priorities of the base segment (Table 2). Strategic priority 1 (one billion more people benefiting from universal health coverage) is better funded than the other three priorities. This priority comprises most of the disease-specific and health systems programmes, which are customarily better financed. Strategic priorities 2 and 3, are the least funded of the four strategic priorities, with very limited projected voluntary contributions.

Table 2. Base Programme budget 2024–2025 and its financing, including projections and utilization, by strategic priority, as at 29 February 2024¹

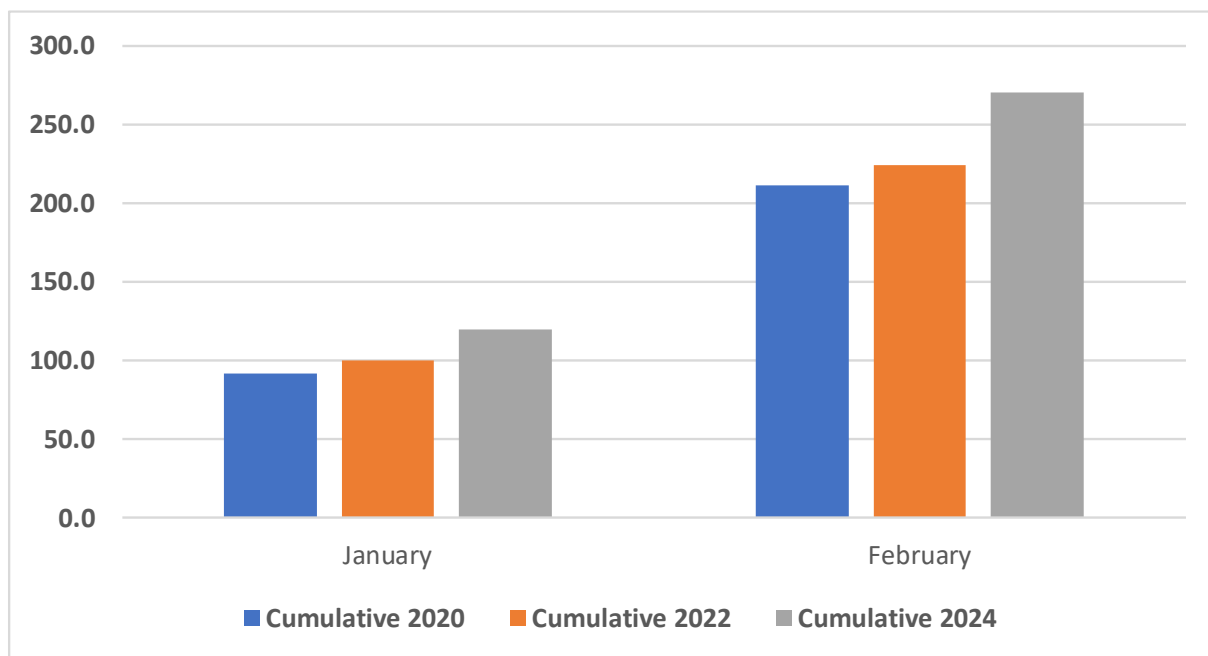
Strategic priority	Approved Programme budget 2024–2025 (US\$ million)	Financing (US\$ million)	Financing as % of approved budget	Financing including projections (US\$ million)	Financing including projections as % of approved budget	Utilization (US\$ million)	Utilization as % of approved budget
1. One billion more people benefiting from universal health coverage	1 966.4	1 374.0	70%	1 486.4	76%	192.4	10%
2. One billion more people better protected from health emergencies	1 214.0	457.1	38%	465.3	38%	84.6	7%
3. One billion more people enjoying better health and well-being	437.7	198.6	45%	206.5	47%	32.8	7%
4. More effective and efficient WHO providing better support to countries	1 350.0	931.7	69%	945.6	70%	154.0	11%
Undistributed		642.7		672.9			
Total	4 968.2	3 604.0	73%	3 776.6	76%	463.7	9%

8. As at 29 February 2024, the overall utilization rate for the base programme segment was 9% (Tables 1 and 2), which is the rate expected at this point in the biennium. This report focuses on programme budget utilization, not solely implementation. While implementation (expenses) represents the accounting metric for audited statements, utilization (which includes encumbrances) is more indicative when assessing the Organization’s operational level. Encumbrances are contractual commitments, i.e. expenditures that have not yet materialized as expenses (for example, contracts for goods and services that have yet to be delivered). Hence, utilization is more likely to provide a better overview of the programme operations under way and serves as an important planning and monitoring tool for projecting the level of programmatic implementation for the biennium.

9. Fig. 1 shows that the level of expenses for the base budget in the first two months of 2024–2025 is significantly higher than that of 2020–2021 and 2022–2023, denoting a clear acceleration in the implementation of the Programme budget, possibly related to (i) overall better financing of the base segment in 2024–2025, and (ii) increased flexible financing which allows for more timely and predictable planning and implementation of activities.

¹ The row and column totals may not add up exactly, due to rounding.

Fig. 1. Comparison of cumulative implementation of the base Programme budget across the Thirteenth General Programme of Work as at end February (US\$ million)



DETAILS REGARDING THE FINANCING OF THE BASE PROGRAMME BUDGET 2024–2025

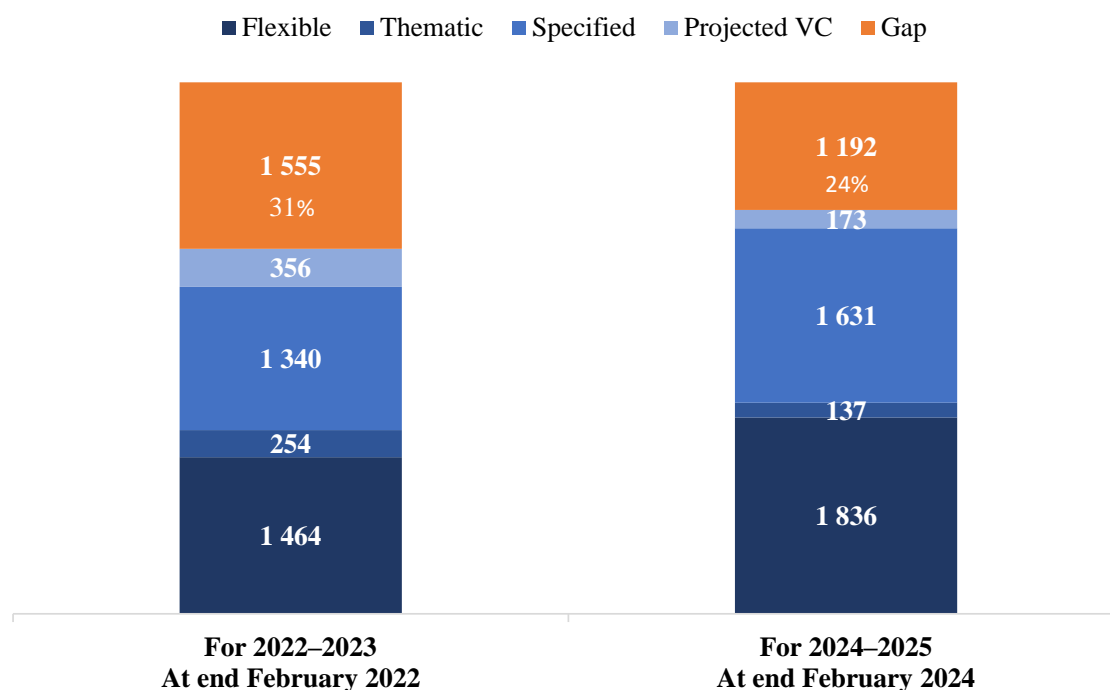
10. As at 29 February 2024, the base programmes of the Programme budget were 76% financed, including US\$ 172.6 million of projections. This is 11% (or US\$ 363 million) more than funds available during the same period in 2022–2023. The positive trend in the levels of financing of the base segment will allow the Organization to respond better to the increasing demands placed on it.

11. While the overall funding available has increased compared to the same point in time in 2022–2023, it is to be noted that both thematic and projected funding have decreased significantly (Fig. 2). The current funding level of the Programme budget 2024–2025 is a result of the 20% increase in assessed contributions, greater allocation of programme support costs and an increase in available specified voluntary contributions.

12. Flexible funds (assessed contributions, programme support costs, core voluntary contributions) projected for the biennium are expected to finance 37% of the total base segment (Fig. 2):

- assessed contributions of US\$ 1149.3 million, representing 23% of the approved base segment budget;
- programme support costs of US\$ 599.4 million, 12% of the approved base segment budget; and
- core voluntary contributions of US\$ 119 million (including US\$ 29 million projected funding), 2% of the approved base programme budget.

Fig. 2. Projected base budget segment funding: comparison of Programme budget 2022–2023 and 2024–2025 financing (at end February 2022 and 2024, in US\$ million)



13. The higher proportion (both absolutely and by share) of flexible funds to finance the base programmes of the Programme budget 2024–2025 is due to two factors: (i) a 20% increase in assessed contributions; and (ii) a greater investment of programme support costs, made possible by higher voluntary contributions revenue in the preceding periods. However, this increase is a one-time occurrence and cannot be relied upon for future bienniums; the operationalized amount of programme support costs is adjusted every biennium (Table 3). Although the net planned increase is 15% (or US\$ 264 million), it is to be noted that at this stage planned core voluntary contributions income mainly relies on projections.

Table 3. Overall biennial flexible funds envelopes between 2022–2023 and 2024–2025

Fund types	2022–2023	2024–2025			Variance compared to 2022–2023	
		Available	Projected	Total	US\$ M	%
Assessed Contributions	956.9	1 148.3		1 148.3	191.4	20%
Core Voluntary Contributions	308.0	66.2	217.6	283.8	-24.2	-8%
Programme Support Costs	502.7	599.4		599.4	96.7	19%
Total	1 767.6	1 813.9	217.6	2 031.5	263.9	15%

14. The current situation, in which a larger share of the base segment is expected to be financed with specified voluntary contributions, therefore remains a challenge. At this stage, there is still a funding gap of US\$ 1192 million for 2024–2025. Closing that gap to achieve full financing of the base segment requires negotiation and resource mobilization, which takes time away from undertaking technical cooperation activities and for planning and implementation of deliverables throughout the biennium.

Thus, a successful investment round will be of critical importance to secure sustainable funding for the Fourteenth General Programme of Work, 2025–2028.

15. As part of the Programme budget 2024–2025 development and following the 20% increase in assessed contributions for 2024–2025, a set of managerial indicators for sustainable financing has been defined by the Secretariat¹ to track how the challenges caused by the lack of sustainable financing are being addressed. While it is too early in the biennium to report on the indicators, the commitment to fund high priority outputs at a minimum of 80% by the end of the biennium is being carefully tracked through internal tools developed by the Secretariat to monitor the evolution of financing towards this key performance indicator. As at 29 February 2024, the indicator shows a level of financing of 39%, which will increase gradually throughout the implementation of the Programme budget 2024–2025.

16. More details on the status of managerial indicators will be presented in the version of this report that will be submitted for consideration by the Executive Board at its 156th session in 2025.

17. Fig. 3 (the “heatmap”) shows the level of financing by major office and outcome for the first two months of the biennium 2024–2025. At this early stage, a financing heatmap is not as accurate in determining the real financing gaps as it will be later in the biennium, for the following reasons:

- Flexible funds have so far only been distributed at 50% to account for pending cash receipts throughout the year and to ensure strategic resource allocation, which depends on the level and earmarking of voluntary contributions.
- To date US\$ 172.6 million of voluntary contributions are projected for base programme budget financing (Table 1). In some cases, arrival of voluntary contributions triggers the transfer of more flexible funds to strategically fill gaps where no more funding is expected.
- Budget centres are still in the process of distributing funds (see the level of undistributed funds in Table 2), hence Fig. 3 is only a snapshot of work in progress.
- Fig. 3 factors in only a small percentage of projections since projected funds do not usually specify outcome and/or major office.

18. While the pattern of underfinanced areas has not yet changed significantly between the two bienniums, Fig. 3 clearly demonstrates much better funding levels across all major offices and outcomes in 2024–2025 compared with the same time last biennium. This is directly attributable to the increase in flexible funds, most of which have been distributed to the regional and country levels. The most underfinanced areas will continue to depend heavily on flexible funds and successful, strategic resource allocation will depend on the level of flexible funds and timing of their arrival.

¹ <https://www.who.int/about/accountability/budget/programme-budget-digital-platform-2024-2025/allocation-of-flexible-funds-and-proposed-key-performance-indicators-for-sustainable-financing> (accessed 9 April 2025).

Fig. 3. Level of the approved Programme budget financing (base segment) by major office and outcome, as at end February 2022 and 2024

PB financing for 2022–2023 (as at end-February 2022)

	AF	AM	EM	EU	SE	WP	HQ	Grand Total
1.001	38%	24%	58%	65%	47%	49%	122%	63%
1.002	16%	12%	21%	58%	29%	21%	56%	32%
1.003	41%	11%	70%	27%	43%	24%	107%	69%
2.001	18%	12%	8%	25%	12%	20%	39%	21%
2.002	46%	6%	13%	22%	22%	6%	54%	35%
2.003	16%	9%	15%	11%	14%	19%	36%	22%
3.001	10%	5%	27%	35%	37%	54%	130%	52%
3.002	19%	8%	29%	45%	32%	22%	148%	51%
3.003	16%	0%	16%	48%	29%	20%	45%	29%
4.001	15%	2%	9%	32%	35%	11%	41%	27%
4.002	23%	2%	31%	53%	33%	44%	52%	38%
4.003	34%	19%	42%	47%	55%	50%	35%	38%
Grand Total	29%	13%	31%	47%	39%	33%	71%	44%

PB financing for 2024–2025 (as at end-February 2024)

	AF	AM	EM	EU	SE	WP	HQ	Grand Total
1.001	49%	30%	64%	64%	53%	58%	139%	74%
1.002	20%	39%	31%	62%	57%	36%	59%	41%
1.003	47%	21%	90%	34%	50%	37%	106%	74%
2.001	27%	20%	19%	60%	23%	32%	68%	38%
2.002	52%	16%	22%	32%	31%	8%	78%	49%
2.003	29%	14%	33%	21%	28%	27%	66%	38%
3.001	15%	32%	39%	53%	46%	66%	162%	73%
3.002	11%	13%	32%	110%	37%	29%	149%	59%
3.003	15%	12%	17%	55%	39%	24%	64%	39%
4.001	22%	27%	13%	38%	39%	19%	43%	33%
4.002	63%	75%	42%	53%	44%	58%	57%	57%
4.003	35%	59%	42%	47%	55%	50%	36%	41%
Grand Total	41%	30%	42%	56%	48%	43%	86%	57%

ACTION BY THE WORLD HEALTH ASSEMBLY

19. The Health Assembly is invited to note the report.

ANNEX 1

**BASE PROGRAMME BUDGET 2024–2025 AND ITS FINANCING, INCLUDING PROJECTIONS, EXPENDITURE AND UTILIZATION,
BY OUTCOME, AS AT 29 FEBRUARY 2024^a**

Strategic priority/outcome	Approved Programme budget 2024–2025 (US\$ million)	Financing (US\$ million)	Financing as % of approved budget	Financing including projections (US\$ million) ^b	Financing including projections as % of approved budget	Expenditure (US\$ million)	Expenditure as % of approved budget	Utilization (US\$ million)	Utilization as % of approved budget
1. One billion more people benefiting from universal health coverage									
1.1. Improved access to quality essential health services	1 534.7	1 061.4	69%	1 145.2	75%	79.0	5%	156.8	10%
1.2. Reduced number of people suffering financial hardships	112.7	29.5	26%	31.3	28%	4.2	4%	5.8	5%
1.3. Improved access to essential medicines, vaccines, diagnostics and devices for primary health care	319.0	255.1	80%	282.0	88%	17.5	5%	29.9	9%
Undistributed		28.0		28.0				0.0	
Subtotal 1	1 966.4	1 374.0	70%	1 486.4	76%	100.6	5%	192.4	10%
2. One billion more people better protected from health emergencies									
2.1. Countries prepared for health emergencies	404.5	129.1	32%	129.1	32%	15.8	4%	27.5	7%
2.2. Epidemics and pandemics prevented	323.8	136.5	42%	136.5	42%	15.7	5%	22.6	7%
2.3. Health emergencies rapidly detected and responded to	485.7	144.5	30%	144.6	30%	22.2	5%	34.4	7%
Undistributed		47.0		55.1				0.0	
Subtotal 2	1 214.0	457.1	38%	465.3	38%	53.7	4%	84.6	7%
3. One billion more people enjoying better health and well-being									
3.1. Safe and equitable societies through addressing health determinants	118.8	59.4	50%	60.3	51%	6.6	6%	10.6	9%
3.2. Supportive and empowering societies through addressing health risk factors	150.1	67.4	45%	73.7	49%	6.5	4%	10.7	7%
3.3. Healthy environments to promote health and sustainable societies	168.8	71.7	42%	72.5	43%	6.9	4%	11.5	7%
Undistributed		0.05		0.0				0.0	
Subtotal 3	437.7	198.6	45%	206.5	47%	19.9	5%	32.8	7%

Strategic priority/outcome	Approved Programme budget 2024–2025 (US\$ million)	Financing (US\$ million)	Financing as % of approved budget	Financing including projections (US\$ million) ^b	Financing including projections as % of approved budget	Expenditure (US\$ million)	Expenditure as % of approved budget	Utilization (US\$ million)	Utilization as % of approved budget
4. More effective and efficient WHO providing better support to countries									
4.1. Strengthened country capacity in data and innovation	345.6	123.5	36%	137.4	40%	21.8	6%	44.5	13%
4.2. Strengthened leadership, governance and advocacy for health	535.4	274.0	51%	274.0	51%	43.3	8%	53.5	10%
4.3. Financial, human, and administrative resources managed in an efficient, effective, results-oriented and transparent manner	469.0	493.8	105%	493.8	105%	31.5	7%	55.9	12%
Undistributed		40.3		40.3				0.0	
Subtotal 4	1 350.0	931.7	69%	945.6	70%	96.6	7%	154.0	11%
Undistributed		642.7		672.9				0.0	
Total	4 968.2	3 604.0	73%	3 776.6	76%	270.9	5%	463.7	9%

^a The row and column totals may not add up exactly, due to rounding.

^b Includes funding projections for the outcome, which at this stage cannot be disaggregated by major office.

ANNEX 2

PROGRAMME BUDGET 2022–2023 AND ITS FINANCING, INCLUDING PROJECTIONS, EXPENDITURE AND UTILIZATION, BY MAJOR OFFICE AND BUDGET SEGMENT, AS AT 29 FEBRUARY 2024^a

Major office	Approved Programme budget 2024–2025 (US\$ million)	Financing (US\$ million)	Financing as % of approved budget	Financing including projections (US\$ million)	Financing including projections as % of approved budget	Expenditure (US\$ million)	Expenditure as % of approved budget	Utilization (US\$ million)	Utilization as % of approved budget
Africa	1 625.1	889.9	55%	900.3	55%	80.1	5%	134.1	8%
Base	1 326.6	548.1	41%	558.5	42%	52.2	4%	73.0	6%
Polio eradication	20.2	198.7	983%	198.7	983%	17.6	87%	40.1	199%
Emergency operations and appeals	274.0	140.0	51%	140.0	51%	10.2	4%	20.8	8%
Special programmes	4.3	3.2	74%	3.2	74%	0.1	2%	0.1	3%
The Americas	313.7	123.0	39%	123.0	39%	15.3	5%	24.8	8%
Base	295.6	98.1	33%	98.1	33%	15.2	5%	24.4	8%
Polio eradication									
Emergency operations and appeals	13.0	21.8	168%	21.8	168%	0.1	1%	0.5	4%
Special programmes	5.1	3.0	60%	3.0	60%				
Eastern Mediterranean	1 299.8	667.4	51%	735.1	57%	83.9	6%	201.8	16%
Base	618.4	221.6	36%	247.1	40%	23.1	4%	38.3	6%
Polio eradication	342.8	126.1	37%	126.1	37%	38.5	11%	76.9	22%
Emergency operations and appeals	334.0	316.8	95%	359.0	107%	22.2	7%	86.3	26%
Special programmes	4.6	2.9	63%	2.9	63%	0.2	4%	0.3	7%
Europe	473.4	377.6	80%	415.8	88%	29.9	6%	57.8	12%
Base	363.6	253.0	70%	275.7	76%	21.1	6%	32.8	9%
Polio eradication		0.1		0.1					
Emergency operations and appeals	105.0	121.7	116%	137.1	131%	8.6	8%	24.6	23%
Special programmes	4.8	2.9	61%	2.9	61%	0.2	3%	0.3	7%

Major office	Approved Programme budget 2024–2025 (US\$ million)	Financing (US\$ million)	Financing as % of approved budget	Financing including projections (US\$ million)	Financing including projections as % of approved budget	Expenditure (US\$ million)	Expenditure as % of approved budget	Utilization (US\$ million)	Utilization as % of approved budget
South-East Asia	537.9	243.1	45%	260.6	48%	21.5	4%	63.3	12%
Base	487.3	218.4	45%	229.1	47%	20.6	4%	60.8	12%
Polio eradication		0.3		0.3					
Emergency operations and appeals	46.0	21.5	47%	28.2	61%	0.9	2%	2.4	5%
Special programmes	4.6	3.0	65%	3.0	65%	0.1	2%	0.2	5%
Western Pacific	430.2	179.4	42%	183.1	43%	15.9	4%	27.5	6%
Base	408.1	171.3	42%	175.0	43%	15.8	4%	27.3	7%
Polio eradication		0.1		0.1				0.0	
Emergency operations and appeals	18.0	5.2	29%	5.2	29%	0.0	0%	0.0	0%
Special programmes	4.2	2.8	68%	2.8	68%	0.1	3%	0.2	5%
Headquarters	2 154.1	1 434.4	67%	1 511.5	70%	137.0	6%	228.5	11%
Base	1 468.6	1 186.9	81%	1 256.8	86%	123.0	8%	207.1	14%
Polio eradication	331.2	48.4	15%	48.4	15%	5.9	2%	7.5	2%
Emergency operations and appeals	210.0	97.3	46%	104.1	50%	2.2	1%	3.0	1%
Special programmes	144.3	101.8	71%	102.2	71%	5.9	4%	11.0	8%
Undistributed funds		1 145.6		1 581.3					
Base		906.7		936.3					
Polio eradication		101.5		506.5					
Emergency operations and appeals		130.8		131.8					
Special programmes		6.6		6.6					
Total	6 834.2	5 060.5	74%	5 710.6	84%	383.6	6%	737.9	11%

^aThe row and column totals may not add up exactly, due to rounding.