



# The WHO Foundation in global health governance: Depoliticizing corporate philanthropy

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## ABSTRACT

The creation of the WHO Foundation during the COVID-19 pandemic represents a significant institutional development in the politics of financing the World Health Organization (WHO). In the context of longstanding acute financial pressures, the objective of the WHO Foundation is to widen WHO's resource base by attracting philanthropic donations from the commercial sector. In placing funding decisions 'at one remove' from WHO, the stated expectation is that the WHO Foundation will act as an intermediary, insulating the WHO from potential conflicts of interest and reputational risk through a combination of strategic distance from WHO and proximity with its norms and rules of engagement with non-state actors. Yet, whether this model has translated into practice remains understudied. In this article, we focus on emerging institutional practices within the WHO Foundation, highlighting a drift from its stated governance model. Based on analysis of WHO Foundation documents, we demonstrate how due diligence and transparency practices within the Foundation have been redesigned in ways that contradict or subvert its claims to applying alignment with WHO's governance norms, notably relating to its engagement with health harming industries such as alcohol and petrochemical companies. While this situation may seem paradoxical, we argue that, in placing funding decisions 'at one remove' from the formal institutions and structures of WHO, the creation of the Foundation has served to displace this issue to a more secluded arena where drifts in practice are less exposed to political oversight and scrutiny. Focusing on the discursive aspects of this process of depoliticisation, we contend that the Foundation has strategically managed 'fictional expectations' of accountable and transparent governance in order to mitigate concerns about its mandate and functions. This assessment provides new and important insights into the depoliticizing functions of the WHO Foundation and the significant implications this may have for global health governance.

## 1. Introduction

Launched in May 2020, the WHO Foundation represents a significant institutional development in the politics of the World Health Organisation's (WHO) financing. Operating as an independent legal entity with a separate board and its own policies, procedures and practices, the purpose of the WHO Foundation (hereafter the Foundation) is to increase funding available to WHO from non-state actors, with a particular emphasis on accessing private capital through relationships with business, philanthropic foundations and high-net-worth individuals (WHO Foundation, 2020a). The Foundation describes itself as supporting WHO programmes through its relationship with private and commercial

actors, with funds generated through new financing mechanisms and partnerships being transferred to WHO. While positioned by WHO as part of its immediate response to the COVID-19 pandemic, the creation of the Foundation begins to realise a long term ambition of WHO leadership to overcome administrative barriers to receiving financial support from private and commercial actors (World Health Organization, 2021).

Debates about the sustainability and scale of WHO funding have manifested in various forms over the past four decades since the introduction of a 'zero-real growth policy' of its regular budget by the World Health Assembly in the early 1980s (Clift, 2013; Reddy et al., 2018). Restrictions on the assessed annual contributions of member states have led to protracted attempts within the WHO leadership to articulate and

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implement models of funding that widen its donor base. While both extrabudgetary funds from member states and an increase in resources from philanthropic foundations (notably the Bill and Melinda Gates Foundation) have partially mitigated resource issues (Eckl and Hanrieder, 2023; McGoey, 2016; Seitz and Martens, 2017), successive WHO Director Generals (DG) have promoted organisational reform as part of a solution to inadequate and *ad hoc* funding arrangements. In a 2011 report on WHO's future financing the then DG Margaret Chan advocated for mechanisms to attract voluntary contributions from the 'private and commercial sector, without compromising independence or organizational fragmentation' (WHO, 2011). Although Chan's reform agenda did not lead to the creation of such a mechanism, ambition within WHO leadership to develop a new financing mechanism has persisted (Richter, 2012). The Foundation is arguably the most significant institutional development towards realising this aim, described by the current DG Tedros Adhanom Ghebreyesus as a 'historic step for WHO as an integral part of our resource mobilisation strategy to broaden the contributor base' (World Health Organization, 2020).

To achieve this, the Foundation is tasked with operating 'in areas where the WHO is not traditionally structured to engage' (WHO Foundation, 2020a) with a particular emphasis on maximizing engagement with, and funding from, the commercial sector and high-net worth individuals. In this respect, its separate legal status is presented by the Foundation as a means of accessing (and actively soliciting) funds while maintaining a 'firewall that protects WHO' (WHO Foundation, 2020b). This notion of strategic distance is supported by the assertion that funding received by the Foundation will not pose a conflict of interest for WHO and align with the principles of its Framework of Engagement with Non-State Actors (FENSA) (WHO Foundation, 2020a). Adopted in May 2016 as part of Chan's reform agenda, the WHO describes FENSA as an instrument to facilitate engagement with non-state actors and expand its contributor base (World Health Organization, 2013), while protecting WHO's integrity, reputation and public health mandate (World Health Organization, 2016). FENSA principles include protecting WHO from undue influence and avoiding conflicts of interest, emphasising that particular caution should be exercised when engaging with private sector or non-state actors whose policies or activities negatively impact health and are not in line with WHO's policies, norms and standards (World Health Organization, 2016).

However, concerns have been expressed among civil society organisations and academic researchers (Global Health Watch, 2022; Leung and Casswell, 2022; Maani et al., 2021) about tensions between the Foundation's potential to increase engagement with commercial actors that include alcohol, fossil fuel or ultra-processed food producers and WHO's mandate to promote health. As the key UN agency responsible for directing and coordinating international health actions, WHO represents an important target for industries whose interests are threatened by regulatory and policy approaches to address non-communicable disease (NCDs). Research on ultra-processed food (Lauber et al., 2021), tobacco (Weishaar et al., 2012) and alcohol producers (Leung and Casswell, 2021) has uncovered sophisticated and highly coordinated strategies to influence the scope of WHO governance and policy programmes, such as attempts to delay or block policy recommendations around marketing restrictions and taxes, as well as challenge WHO initiatives to address NCDs (Russ et al., 2022). For example, Baker et al. (2021) note how the commercial milk formula industry have challenged the scope of WHO technical guidance and governance initiatives on conflicts of interest in nutrition policy. In light of concerted efforts by health harming industries to influence WHO processes, the Foundation's acceptance of a \$2.1 million donation from Nestlé has amplified these concerns, given the company's record of violating the WHO/UNICEF International Code on the Marketing of Breast-Milk Substitutes (Baker et al., 2023; Rollins et al., 2023). The acceptance of this donation raises questions about partnerships and financing mechanisms being developed by the Foundation, and unrealistic or unmeetable expectations around aligning the WHO's mandate with the fundraising activities of

the Foundation. In this paper, we focus on the governance model of the WHO Foundation and critically assess the extent to which it appears to protect WHO from political risk.

While attention has focused on the Foundation's acceptance of such donations, the logic and institutional design of the Foundation has not been closely scrutinised, with limited understanding of how it operates and the implications for global health governance. To explore these questions, we draw a distinction between governance *model* and institutional *practice* (Blanco et al., 2021), contrasting how models of decision-making are translated into concrete procedures and practices. Employing this distinction, we assess claims by the Foundation that it will ensure the credibility of WHO by applying FENSA, following these principles as they have been adapted, mutated and mobilised into the Foundation's own rules and procedures. We demonstrate how institutional practices have drifted from this model, in which decision-making within the Foundation has become increasingly decoupled from the claimed norms and principles used to justify its creation.

The political science concept of depoliticisation (Buller et al., 2019) is used to analyse these dynamics, in which key decisions about WHO financing have been placed at one remove from democratic scrutiny. Depoliticisation refers to the displacement of political decision-making beyond sites and arenas in which it is visible to non-participants (Flinders and Buller, 2006; Hay, 2007, 2014). Such processes are often associated with a transfer of responsibilities, whereby governmental institutions delegate political authority to 'arms-length' or independent organisations (Beveridge, 2012; Beveridge and Naumann, 2014; Kuzemko, 2015). This transfer has the effect of placing 'at one remove the politically contested character of governing' (Burnham, 2014) with decision-making consequently being less exposed to traditional forms of scrutiny or public accountability (Flinders and Wood, 2014; Papadopoulos, 2017). While depoliticisation of issues can be inadvertent or unintended, the political science literature highlights the strategic use of techniques that an organisation can employ to depoliticise its activities (Flinders and Buller, 2006; Maertens, 2018). Specifically, processes of depoliticisation often involve the creation of structures that allow issues to be placed beyond formal institutions (Flinders and Buller, 2006). This process of institutional depoliticisation has been described as 'arena-shifting' (Beveridge, 2012), where the arena of political decision-making shifts from formal to more informal governance arrangements that are less amenable to scrutiny (Hay, 2014). Central to such institutional depoliticisation are the discursive processes through which the displacement of issues beyond formal institutions is rationalised and justified (Bates et al., 2014; Kettell and Kerr, 2021). In this case, discursive aspects of institutional depoliticisation relate to the use of 'governance frames' that construct and frame a preferred governance model, helping to justify particular courses of action and pre-empt contestation of their logic.

## 2. Materials and methods

This paper is based on a critical analysis of policy documents related to the WHO Foundation, drawing on three main sources: (1) an evaluation of the WHO/UN Foundation COVID-19 Solidarity Response Fund; (2) documents produced by WHO Foundation that establish its structure and operating procedures; (3) transparency data published by the Foundation relating to financial contributions the organisation has received over the period May 2020–June 2022. This included the affiliation agreement between WHO and WHO Foundation and FAQ document, multiple versions of its gift acceptance policy, annual reports and financial statements. In total, 13 documents were identified through repeat searches of the WHO Foundation website over the period May 2020–December 2022, allowing us to capture temporal dimensions of organisational decision-making (Howlett and Goetz, 2014), such as the timing and sequence of transparency data availability and updated operating procedures. The documents were analysed in NVivo 12 using an analytical framework which focused on the institutional logic and

design of the WHO Foundation. The first round of coding involved the creation of descriptive codes around the development of decision-making procedures within the Foundation (for example, its gift acceptance policy) which were then contextualised in theoretical debates around depoliticisation. We analysed the discourses used to rationalise and legitimate this governance model, in addition to tracing changes in its operating procedures by comparing different versions of its gift acceptance policy. The lead researcher coded all policy documents, while a second researcher cross-checked coded documents for consistency. The research team (made up of researchers with expertise in health governance and global business regulation) held five meetings over the period Jan 2021–October 2022 to reflect on developments and discuss emerging themes.

### 3. Results

#### 3.1. Establishing ‘proof of concept’: the COVID-19 Solidarity Response Fund

In order to understand the logic of the WHO Foundation it is necessary to first consider the COVID-19 Solidarity Response Fund (the Fund). Created by the WHO, UN Foundation (an independent charitable organisation that supports United Nations causes) and Swiss Philanthropy Foundation (an umbrella foundation that manages various other philanthropic funds) in March 2020 as a platform to support WHO’s pandemic response, the Fund was framed as an instrument to allow individuals, corporations and foundations to support COVID-19 response efforts. Adopting what it described as a ‘minimal regrets’ approach to balancing due diligence with speed of action, the Fund raised USD 200 million within six weeks. The list of corporate actors that supported the Fund include multinational processed food and beverage companies such as PepsiCo, Nestlé, Mondelez, with these donations being used to signal corporate social responsibility efforts. For example, Mondelez cited its donation to the Fund as exemplifying its ‘global commitment to support relief efforts’ (Mondelez International, 2021). The fossil fuel producer BP similarly announced that its corporate foundation would donate USD 2 million, attracting praise from the UN Foundation as demonstrating ‘real leadership in stepping up to contribute’ (BP, 2020a).

The subsequent publication by the WHO, UN Foundation and Swiss Philanthropy Foundation of a COVID-19 Solidarity Response Fund Playbook claimed that the Fund provided a ‘scalable mechanism to overcome limitations that have, up until now, made it difficult for WHO to accept direct financial support from such a wide range of non-traditional contributors’ (World Health Organization, 2021). The Playbook describes the Fund as an instrument to ‘give individuals, corporations, foundations and other organisations around the world a pathway to directly support the work of WHO’. In other words, the Fund functioned as an intermediary, constructing a distance between WHO and third parties that allowed it to indirectly accept donations from corporations. The Playbook described the Fund as enabling:

WHO to maintain an arms-length relationship from contributors [...] while due diligence is conducted with the WHO due diligence criteria in mind, the process is ultimately owned by fiduciary partners and not WHO. Except in rare instances, no Fund contributor creates new legal or administrative agreements directly with WHO as a result of engaging in the Fund. Therefore, fiduciary partners did not have to assume the full diligence and partner eligibility process of WHO’s Framework for Engagement with Non-State Actors (FENSA). (World Health Organization, 2021)

Notably, this arms-length model was referred to in the Playbook as constituting a ‘proof of concept’ for the Foundation, with the Solidarity Fund having ‘served an interim purpose’ while the Foundation was being developed (World Health Organization, 2021). Given the Fund’s effectiveness in generating financial resources, it is unsurprising that the

design of the WHO Foundation closely resembles its governance model in mediating between WHO and ‘non-traditional’ donors. The Foundation similarly positions itself as a mechanism to accept financial support from third parties, considering its mandate to be to ‘maximize net financial contributions’ for WHO (WHO Foundation, 2020a). Yet the Foundation significantly deviates from the Fund with regard to managing reputational risks to WHO. A key mechanism through which the Fund seeks to mitigate such risks is by not permitting contributions to be earmarked, since this could be ‘perceived as a vehicle to channel contributor support to specific projects, which may create undue influence by non-traditional donors (especially including the private sector)’ (World Health Organization, 2021). The much broader scope of the Foundation’s mandate might be expected to increase the significance of such risks. Though the Foundation does recognize that ‘un-earmarked funds are the gold standard’ (WHO Foundation, 2020b), the following sections demonstrate how in practice an emphasis on maximizing funding appears to have been prioritized over the operation of such a safeguard.

#### 3.2. Constructing a ‘credible firewall’: FENSA and the Foundation model

This section examines the governance model of the Foundation, which is formalised in an Affiliation Agreement (the Agreement) between WHO and the Foundation and elaborated in an FAQ document (WHO Foundation, 2020a, WHO Foundation, 2020b). Together, these documents detail its approach to insulating the WHO from reputational risk, indicating an intent to build what is referred to as a ‘firewall’ by shifting the institutional arena in which decisions about philanthropy are made, thus placing this issue at one remove from WHO. Importantly, this transfer of responsibilities is rationalised as creating an arms-length relationship between donors and WHO, while ensuring consistency with WHO’s norms and principles and practices of engagement codified via the application of FENSA. For example, the Agreement notes that the Foundation will coordinate with WHO, but ‘shall at all times remain independent entities’ (WHO Foundation, 2020a), mirroring the logic of the Solidarity Fund. This distance from the WHO is reflected in the political discretion the Foundation has in designing its due diligence and operating procedures. The Agreement notes that, while the WHO expects to be consulted on the ‘development and implementation of such policies’ (WHO Foundation, 2020a), their design is the responsibility of the Foundation. This arms-length governance model is reinforced later in the Agreement, which states that the relationship ‘will not create, or be deemed to create, constitute, recognize, or imply any joint partnership [...] neither Party shall be responsible for the acts or omissions of the other Party’ (WHO Foundation, 2020a). Reflecting this independence from WHO, decisions about fundraising activities are the remit of the WHO Foundation’s Board, which has collective power to set organisational objectives, revise operating procedures, and approve decisions about the allocation of funds. The Chief Executive Officer is responsible for the day-to-day activities of the Foundation, though it is unclear from available documents whether decisions about the acceptance of funds are delegated to the Chief Executive, or remain a collective responsibility of the Foundation Board (WHO Foundation, 2021a).

The justification for this arms-length relationship is developed in the FAQ document, which argues that an ‘entity housed within WHO’ would lack the legal separation that offers ‘a more credible firewall that protects WHO’ (WHO Foundation, 2020b). This idea of a firewall is constructed through the indirect relationship between WHO and donors, but also claims that the Foundation’s interactions with third parties would not pose a threat to the legitimacy of WHO. The Agreement emphasises that the Foundation will ‘take all measures necessary to safeguard the name and reputation of WHO’. Notably, avoiding ‘sponsoring or supporting projects, activities, or initiatives whose execution would result in conflicts of interest (including a violation of FENSA principles)’ (WHO Foundation, 2020a). This assertion of consistency with FENSA is

revisited in the FAQ document, which similarly states that the Foundation will adhere to its principles when ‘accepting donations and vetting donors’ in order to protect WHO from ‘reputational risks’ (WHO Foundation, 2020b).

In signalling its alignment with FENSA (World Health Organization, 2016), the Foundation has committed to a set of principles and practices adopted by WHO in 2016, designed to facilitate and manage the organization’s engagement with non-state actors. Developed through an often contentious process of negotiation and consultation over the period 2012–2016, FENSA represents a set of principles codified in guidelines that emphasise the safeguarding of WHO’s political legitimacy through a procedural commitment to transparency and accountability in interactions with non-state actors (Berman, 2021; Dambacher et al., 2020). FENSA makes direct reference to avoiding conflicts between WHO’s mandate to advance public health and the interests of non-state actors, which it describes as ‘a situation in which WHO’s interests may be unduly influenced by the conflicting interest of a non-State actor in a way that affects, or may reasonably be perceived to affect, the independence and objectivity of WHO’s work’ (World Health Organization, 2018). While concerns persist about whether and how FENSA principles are being translated in practice (Leung and Casswell, 2021), their adoption nevertheless suggests a recognition within WHO of the importance of managing conflicts of interest. The Agreement notes that its due diligence guidelines will be developed in ways consistent with FENSA. While the Agreement does not specify how the operating procedures of the Foundation will be developed, this can reasonably be viewed as indicating its governance model will adhere to FENSA principles as set out in WHO guidelines (see Table 1). Importantly, FENSA recommends ‘particular caution, especially when conducting due diligence, risk assessment or risk management, when engaging private sector entities and other non-state actors whose policies or activities are negatively impacting human health and are not in line with WHO’s policies, norms and standards, in particular those related to noncommunicable diseases and their determinants’ (World Health Organization, 2016).

FENSA guidelines also recommend that ‘caution should be exercised in accepting financial contributions from private sector entities that have even an indirect interest in the outcome of the project’. Specifically, the guidelines identify engagement with the alcohol, food and beverage industry (including producers of commercial infant formula) as having the potential to conflict with the WHO’s mandate. These emphasise that ‘institutional conflicts of interest could be greatest in situations where the interests of non-state actors, in particular economic, commercial or financial, are in conflict with WHO’s public health policies, constitutional mandate and interests, in particular the Organization’s independence and impartiality in setting policies, norms and standards’ (World Health Organization, 2016).

Given an explicit commitment to ensure that ‘all funding it receives’ is in accordance with FENSA principles (WHO Foundation, 2020a), it could be expected that due diligence procedures implemented by the Foundation would minimally require officials to carefully assess the

appropriateness of engagement with health harming industries. This is particularly important for alcohol and ultra-processed food industries, which FENSA guidelines identify as a specific risk to WHO’s reputation and legitimacy. Yet, the development of due diligence transparency procedures highlights a drift from this model, in which decision-making in practice has become increasingly decoupled from these claimed norms and principles.

3.3. Drifting from the model: due diligence and transparency practices

The decision not to locate the Foundation within the WHO was rationalised as offering a number of stated advantages. For a start, setting up a separate legal entity would offer tax deductions and thus increase its attractiveness to ‘high net worth donors [and] the private sector’ (WHO Foundation, 2020b). This arms-length model was also framed as potentially having a ‘nimble governance structure’ that offers a ‘more credible firewall’ (WHO Foundation, 2020b). This section considers how this governance structure has developed, contrasting rhetorical commitment to FENSA with the design of accountability mechanisms. Notably, it examines the drift in due diligence and transparency procedures away from FENSA principles in ways that restrict scrutiny of the Foundation’s its engagement with health harming industries.

3.3.1. Redesigning due diligence processes

Despite launching in May 2020, the Foundation did not release any information about due diligence procedures until nearly a year later, with the first publicly available gift acceptance policy published in March 2021. While this lack of transparency does not necessarily indicate the absence of internal procedures, it nevertheless remains unclear whether decisions over the acceptance of funds were improvised or subject to more deliberate systems. The result of this informal approach to accountability, is that due diligence practices within the Foundation were unamenable to external scrutiny in a critical phase of its existence. The gift acceptance policy that was first published was structured around different categories of corporate actors, assessed by the Foundation to pose varying levels of reputational risk to WHO. Industries categorised under the ‘red’ category of actors are identified as ‘strictly off-limits for the Foundation’ on the basis that any financial contribution or gift would ‘violate the Foundation’s integrity and commitment to global health’. In the March 2021 version of the gift acceptance policy, the red category included the tobacco, arms and alcohol industries. This version also included an ‘orange’ category of actor, which the Foundation also framed as ‘excluded’ and to be assessed on ‘a case-by-case basis’ (WHO Foundation, 2021b) encompassing, *inter alia*, industries contributing to climate change or environmental degradation and destruction (explicitly referring to petrochemical and oil and gas industries) and poor human health (WHO Foundation, 2021b).

A revised version of the document was published a month later, with the alcohol industry moved from the red ‘off-limits’ category to the intermediate ‘orange’ level of risk (WHO Foundation, 2021c). The Chief Executive Officer of the Foundation, Anil Soni, justified this revision in an email to the Global Alcohol Policy Alliance (an alcohol-related harm NGO) as the gift acceptance policy having ‘erroneously and inconsistently referred to the alcohol industry’ (Leung and Casswell, 2021). Such inconsistency is evident in the April 2021 version, in which the due diligence section of the policy continued to note that donations affiliated with the alcohol industry ‘cannot be accepted and will be returned to the Donor’ (WHO Foundation, 2021c). This was subsequently removed in a third version of the gift acceptance policy released a month later in May 2021, which only explicitly refused financial contributions from donors affiliated with the tobacco or arms industries (WHO Foundation, 2021d). The policy was revised for a fourth time in December 2021, this time with a sub-section on the Foundation’s ‘health integrity’ deleted. Notably, this change involved the redaction of reference to the Foundation’s ‘commitment to global health’ via its due diligence procedures,

Table 1  
WHO Framework for Engagement with Non-State Actors (FENSA)

5. WHO’s engagement with non-state actors is guided by the following overarching principles	
(e)	protect WHO from any undue influence, in particular on the processes in setting and applying policies, norms and standards
(f)	not compromise WHO’s integrity, independence, credibility and reputation
(g)	be effectively managed, including by, where possible avoiding conflicts of interest and other forms of risk to WHO
(h)	Be conducted on the basis of transparency, openness, inclusiveness, accountability, integrity and mutual respect



and abandoning the terminology of red and orange categories of actor (WHO Foundation, 2021e). While the December 2021 version of the policy states that the Foundation will not cooperate with the tobacco or arms industry, the terminology of excluded categories of actor is replaced with a commitment to review the types of activities conducted by the donor. In this version all references to the alcohol industry are removed, and discourses of climate change and environmental degradation are substituted with more vague references to ‘environmental policy and practice’ (WHO Foundation, 2021e). In addition, explicit reference to the oil, gas and petrochemical industries as a potentially excluded category of actor is also redacted.

These revisions highlight how formal definitions of conflicts of interest shifted, with due diligence processes being redesigned in ways that were less stringent towards the acceptance of financial contributions from health harming industries, in particular fossil fuel and alcohol companies. This represents a drift from FENSA and the due diligence processes of the COVID-19 Solidarity Fund, which regarded financial contributions from the alcohol industry as ‘in violation of the mission and vision of the World Health Organization or the United Nations’ (World Health Organization, 2021).

3.3.2. Limited transparency of donors/donations

In contrast to shifting due diligence processes, a consistent aspect of the Foundation’s gift acceptance policy, is a stated commitment to maintain ‘the highest possible standards of integrity, transparency and accountability in all its affairs’ (WHO Foundation, 2021e). This governance model is legitimated with explicit reference to FENSA, reproducing discourses around engaging with non-state actors on the basis of transparency, openness and accountability (WHO Foundation, 2021e). To this end, the Foundation claims that ‘it shall publicly acknowledge, according to its internal stewardship guidelines, contributions and counterparties unless anonymity has been requested and approved by WHOF management’ (WHO Foundation, 2021e). Moreover, the transparency sub-section of the gift acceptance policy states that ‘a contributor or counterparty can request to remain anonymous on an exceptional basis’ (WHO Foundation, 2021e).

Yet, despite this stated commitment to transparency, disclosure practices often appear to privilege donor anonymity. In contrast to claims on the transparency section of its website that information would be ‘shared regularly’ on donors, and the value and purpose of contributions, the Foundation has been slow to make this information publicly available, taking 2 years to disclose any data about donor contributions. The data that has subsequently been released for the period May 2020–June 2022 reveals that the Foundation has received over \$62 million in contributions, of which \$23.9 million [(38.2 percent) was anonymised, including \$20 million in anonymous donations (over \$100,000) for ‘operational support’ (WHO Foundation, 2022a). Again, this highlights a drift between model and practice, in which the scale of anonymised contributions starkly contrasts with the claim that donors would only be granted anonymity in exceptional circumstances.

This approach to transparency differs markedly from practices within WHO, which provides detailed accounts about the financing of its General Program of Work via interactive dashboards and data visualisations. The WHO Programme Budget Portal provides detailed

information on the organization’s financing, with an interactive interface allowing users to trace financing from member states, intergovernmental organisations, UN organisations, and non-state actors to specific programs and areas of work. The Dashboard approach of the Portal facilitates comparison of funding from specific non-state actors (for example, the Bill & Melinda Gates Foundation) and how resources have been allocated to individual programs within particular regions and country contexts (World Health Organization, n.d.). A more informal approach has been adopted within the WHO Foundation in comparison, in which donor identity and allocation of funding has remained relatively opaque. This problem of limited transparency has two dimensions. Firstly, it is unclear what types of actor are being granted anonymity as is the scale of their financial contributions. While disclosures made by the Foundation specify the amount donated by named organisations and business actors (e.g. the Bill and Melinda Gates Foundation making a \$1 million donation for ‘operational support’), anonymous donations have to date been aggregated. There are, however, indications that the Foundation has granted donor anonymity to at least one petrochemical company, INEOS, which is listed as a corporate partner in the WHO Foundation’s 2021 annual report (WHO Foundation, 2021f), but does not appear in its disclosures of financial contributions (WHO Foundation, 2022b). In addition, anonymity may have been granted retrospectively to corporate actors that made financial contributions to the COVID-19 Solidarity Fund, which subsequently transferred to the Foundation (WHO Foundation, 2022b, 2022a). For example, BP described a \$2 million donation made through its foundation as ‘contributing to the World Health Organization’ (BP, 2020b), yet this is not visible in disclosures made by the WHO Foundation relating to funds transferred from the Solidarity Fund. This suggests that anonymity may have been granted to other industries that the Foundation had considered to fall under the ‘orange’ category of actor.

Second, while the gift acceptance policy states that it will make regular disclosures about the value and purpose of donations, the Foundation has often been vague about where and how funds are being distributed. In contrast to the specificity of WHO transparency data, the Foundation designated \$20 million in anonymous donations under ‘operational support’ with limited information about what aspects of WHO’s Program of Work these funds are being directed to. This ambiguity about the purpose of donations is further complicated by the Foundation’s apparent willingness to allow funds to be earmarked. Despite the Solidarity Fund rejecting the possibility of earmarked contributions on the basis that it could allow non-state actors to exert disproportionate political influence, a sample contribution agreement on the transparency section of the Foundation’s website seems to presume earmarked funds:

‘WHEREAS the donation to the [PROJECT NAME] will contribute to the World Health Organization’s (WHO) work [DESCRIPTION OF THE PROJECT].’ (WHO Foundation, 2022c)

This apparent emphasis on maximizing funding by creating scope for earmarked donations is reflected in the Foundation’s 2021 annual report in which 50.4% of its donations were earmarked. This issue of donor anonymity, in combination with the scale of earmarked funds, is highly problematic for a model of governance based on transparency and public

Table 2  
Reframing of FENSA principles in the WHO Foundation’s gift acceptance policy.

May 2021	December 2021
Protect WHO from any undue influence, in particular on the processes in setting and applying policies, norms and standards	To protect <u>WHOF</u> from any undue influence
Not compromise WHO’s integrity, independence, credibility and reputation	To not compromise <u>WHOF</u> ’s integrity, independence, credibility, and reputation
Be effectively managed, including by, where possible avoiding conflict of interest and other forms of risk to WHO	To be effectively managed, and especially with regards to avoiding conflict of interest and other forms of risk to <u>WHOF</u>

accountability of funding, again underlining a drift between model and practice.

### 3.3.3. Reassigning FENSA principles

Beyond this shift in accountability and transparency practices, it is apparent that the use of FENSA as a legitimating device has been reassigned as an instrument to protect the *Foundation* from undue influence and reputational risk, as opposed to WHO. This reinterpretation is visible in ostensibly subtle revisions made to the fourth version of the gift acceptance policy, which reassign FENSA principles as applying to interactions between the Foundation and donors, rather than its relationship with WHO. Table 2 illustrates this reassignment of FENSA, demonstrating how it has been reframed in ways that have come to minimise attention on protecting WHO from risk and shift the focus to the Foundation's own reputation and independence. For example, under the sub-heading of 'WHO's normative work principles', the third version of the gift acceptance policy represents the implementation of FENSA principles as a mechanism to protect WHO from undue influence and effectively manage or avoid conflicts of interest that threaten WHO's legitimacy. In the finalised version of the gift acceptance policy this relationship is reversed, with FENSA reassigned as a means to protect the independence and reputation of the *Foundation*, with all references to the WHO removed.

In reassigning FENSA to its own internal decision-making, practices within the Foundation have drifted from a governance model rationalised as a mechanism to ensure the credibility of WHO. This suggests that FENSA has come to be defined and operationalised much more narrowly than originally claimed, with restricted application and a seemingly reduced focus on protecting WHO.

## 4. Discussion

In this paper we explored the governance model of the new WHO Foundation, and how and whether this model has been operationalised. In doing so, it responds to a gap in the literature on global health governance by critically scrutinising institutional formation within the WHO in the context of the COVID-19 pandemic. Drawing a distinction between governance model and institutional practice, the paper assesses the Foundations' claims to maximize philanthropic donations while protecting the legitimacy of WHO. The analysis developed here suggests that, while the logic of the Foundation is based on a normative proximity to WHO, its objective to generate funding from commercial actors (and high-net worth individuals) has led to a significant and consistent drift away from its stated governance model.

It is worth noting that there are important questions about whether FENSA represents an appropriate governance model for the Foundation, given uncertainty about its capacity to protect WHO from undue influence (Khayatzaadeh-Mahani et al., 2018), or as a logic of appropriateness when applied to an instrument placed at arms-length from WHO. However, questions about this logic does not mean that political claims-making by the Foundation is any less dependent on demonstrating consistency with its principles. A striking feature of the drift between model and practice examined in this paper, is a consistent pattern of decision-making that seems to increase WHO's vulnerability to legitimacy challenges or to the disproportionate exercise of corporate influence as the Foundation attempts to maximize philanthropic funding from new sources. This is evident in: the shifting boundaries of appropriate sources of philanthropy and re-categorisation of alcohol and extractive industries; high levels of discretion around the identity of donors and target of philanthropic donations, diverging from the COVID-19 Solidarity Fund rejection of earmarked donations as inappropriate; and in the decoupling of governance norms and organizing principles in ways that minimise the focus on the risk of corporate philanthropy to WHO. All of the above have the potential to heighten tensions between WHO's mandate and the interests of corporate donors, especially given that the majority of donations to the Foundation

published to date have been earmarked.

The creation of the Solidarity Fund in the early months of the COVID-19 pandemic was instrumental in establishing a 'proof of concept' for an arms-length model of philanthropy, placing the politics of WHO financing beyond its formal institutions and structures. Drawing on the concept of depoliticisation, the creation of the WHO Foundation can be understood as a form of arena-shifting (Beveridge, 2012), in which important dimensions relating to the funding of WHO have been shifted to an informal arena, away from formal institutions of political decision-making. This process of institutional depoliticisation has been rationalised through governance frames that legitimate this arms-length relationship as appropriate and credible, based on the Foundation's claimed alignment with FENSA, the aim of which is to protect WHO from undue influence from commercial sector actors.

Our analysis suggests that this governance model has not translated into institutional practices in a straightforward way. While FENSA has been repeatedly invoked as a legitimating device, the development of due diligence and transparency practices within the Foundation demonstrates how procedures and rules have increasingly drifted from the claimed governance model. In this paper, we trace revisions to due diligence processes that have been redesigned in ways that facilitate engagement with industries which FENSA guidelines identify as posing specific risks to WHO's reputation and legitimacy. The analysis also highlights how transparency practices have become decoupled from reporting standards within WHO, in which claims to transparency and public accountability in engagement with non-state actors contrast with the extent to which the Foundation has granted donor anonymity. Relatedly, while the Foundation committed to make information available about the value and purpose of donations, its reporting has, to date, remained vague about whether and how funds are being earmarked by donors for specific projects. Finally, we describe how FENSA principles have been reassigned to apply only to internal decision-making within the Foundation, contradicting the purpose of its governance model to protect the reputation and legitimacy of WHO. The picture that emerges from this detailed examination is one of an institution operating in ways that contradict, and even subvert, the model of governance used to justify its existence.

While this situation may appear paradoxical, it could be argued that, in placing funding decisions 'at one remove' from the formal institutions and structures of WHO, the Foundation functions to develop a more informal, flexible approach to funding from non-state actors. The arms-length relationship between the WHO and Foundation is the key institutional factor shaping this process of depoliticisation, in which decision-making relating to philanthropic contributions are less visible to wider audiences. The consequence of this displacement beyond the formal institutions of WHO, is arguably that it creates an informal secluded arena (Reh et al., 2013) that enables the Foundation's practices to drift from its governance model without being exposed to the type of concerted public scrutiny and political oversight associated with decision-making within WHO.

This brings us to the discursive aspects of institutional depoliticisation, and how the Foundations' governance model can be seen to represent an exercise in 'managing fictional expectations'. Here, we draw on the insights of the economic sociologist Jens Beckert (2013), who argues that 'fictional expectations' take the form of narratives and discourses that actors use as 'imaginaries of future situations that provide orientation in decision-making' (Beckert, 2013: 222). Beckert characterizes 'fiction' as accounts that 'do not have to be true but must be convincing' so long as they provide 'seemingly good reasons for specific decisions' (Beckert, 2013: 222, emphasis in the original). While often necessary in navigating uncertainty in institutional contexts (Blyth, 2010), it is clear that actors can often use fictional expectations in a more strategic way to convince others of the desirability of a preferred course of action (De Ville and Siles-Brügge, 2015).

Our argument here is that the creation of the Foundation can be seen an exercise in managing fictional expectations, in which its model of

governance represents an imaginary of a future situation in which WHO can access resources from commercial actors, while remaining insulated from conflicting interests and political influence. Crucially, such claims simply have to *seem* plausible without undertaking the commitments that would be required by those claims (see Searle, 1975). As noted earlier, it is claimed that FENSA operates as the underpinning normative framework of this model, creating expectations around coordination and consistency with WHO. This has arguably helped to downplay and manage concerns about the mandate and functions of the Foundation among member states and certain sections of civil society through the management of fictional expectations of accountability and transparency. These expectations are premised on an imagined firewall, whereby institutional distance between WHO and donors is constructed while simultaneously presented as remaining proximate to WHO's framework of engagement with non-state actors. The data suggest that this governance model has not translated straightforwardly into practice, with the Foundation weakening its adherence to FENSA principles in order to maximize engagement with donors, including health harming industries.

Such fictional expectations have strategic value in constructing a pretext of accountability that enable discretionary practices 'at one remove' from traditional forms of scrutiny. An example of how the Foundation has strategically used fictional expectations, is its announcement that it would no longer accept donations from the transnational food and beverage corporation Nestlé. Having been transferred a \$2.2 million that Nestlé had donated to the COVID-19 Solidarity Fund, the Chief Executive Officer of the Foundation, Anil Soni, rationalised this corporate philanthropy in an interview with Devex, asserting that the 'receipt of funds does not imply WHO endorsement of the company's activities' (Devex, 2021). The Foundation subsequently reportedly redirected the donation to the global vaccine initiative COVAX (de Bengy Puyvallée and Storeng, 2022) in response to 'an internal furore at WHO' (BMJ, 2022) over the acceptance of funds from a corporation that has repeatedly failed to comply with the WHO/UNICEF International Code of Marketing of Breastmilk Substitutes. In October 2022, the Foundation told the *BMJ* that it had published a gift acceptance policy and 'strengthened its "related processes"' to ensure future philanthropic donations from corporations did not threaten "WHO's integrity, independence, credibility, and reputation" (BMJ, 2022). However, there is no published evidence that suggests that the Foundation has since redesigned its gift acceptance policy or made any substantive changes to its due diligence procedures. Instead, the announcement should be seen as an exercise in managing fictional expectations, where a stated commitment to establish more robust mechanisms of accountability only needs to *seem* plausible in the absence of an intention to put them into practice. A key question for future research is to examine whether the fictional expectations identified in this paper persist and how this might affect the legitimacy and credibility of WHO.

## 5. Conclusions

The creation of the WHO Foundation needs to be understood and interpreted in the context of the severe financial constraints WHO has faced over the past four decades. In the absence of political commitments from member states to increase contributions on a scale commensurate with its programme of work, WHO's efforts to develop alternative financing mechanisms is explicable. While the current WHO DG has reiterated that 'accountability and precaution must be at the heart of the governance for the commercial determinants of health' (Ghebreyesus, 2023), this approach does not appear to have extended to WHO financing. This article argues that the creation of the WHO Foundation has served to depoliticise corporate philanthropy through 'fictional expectations' of accountability and transparency that risk obscuring tensions and conflicts between commercial interests and WHO's mandate.

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Robert Ralston: Conceptualization, Writing – original draft, Writing – review & editing. Tracey Wagner-Rizvi: Conceptualization, Writing – review & editing. May van Schalkwyk: Methodology, Writing – review & editing. Jeff Collin: Formal analysis, Writing – original draft, Writing – review & editing. Nason Maani: Formal analysis, Writing – review & editing.

## Data availability

Data will be made available on request.

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