

WHA34.17 Programme support costs

The Thirty-fourth World Health Assembly,

Having considered the report of the Director-General on collaboration with the United Nations system, with particular reference to programme support costs,¹ and the Executive Board's recommendations thereon;

Recalling resolution WHA27.33 and previous resolutions dealing with policy questions relating to the financing of programme support costs incurred by the Organization in respect of activities financed from extrabudgetary funds;

Recalling further that, according to a special cost measurement exercise undertaken in 1973, the cost of technical and non-technical support and services for technical cooperation projects financed by the United Nations Development Programme and executed by WHO approximated to 27% of project expenditures;

Having noted the decisions and recommendations adopted on this subject during 1980 by the Governing Council of the United Nations Development Programme (decision 80/44) and endorsed by the Economic and Social Council (resolution 1980/65);

Having noted further the decision in this respect of the United Nations General Assembly in its resolution 35/217;

1. **ENDORSES** the new formula approved by the United Nations General Assembly for the reimbursement by the United Nations Development Programme, as from 1982, of support costs relating to operational activities financed by the United Nations Development Programme and by other similar programmes or funds under the jurisdiction of its Governing Council, such reimbursement to be made at the standard rate of 13% of annual project expenditures;

2. **DECIDES** that, in the interest of consistency and uniformity of application throughout the United Nations system,- a standard 13% charge in partial reimbursement for the cost of related technical and non-technical support and services shall be made by the Organization as from 1982 on technical cooperation project expenditures incurred under all other extrabudgetary sources of funds, including trust funds or similar funds, except that account will be taken of special WHO programmes financed from several sources of funds in which provision for the cost of the required support and services is already included in the budgets for such activities;

3. **CONFIRMS** that the structure, staffing and working methods of the Organization are being regularly reviewed, and that this has already resulted in the transfer of considerable financial resources from establishment and administrative costs to increased technical cooperation with and services to governments;

4. **AUTHORIZES** the Director-General, upon request. to furnish to funding agencies and donors such information on programme support costs as might already be largely available, for example, in the

¹ Document EB67/1981/REC/1, Annex 10.

biennial programme budget, the financial report, or any other report or documentation submitted to the Executive Board or the Health Assembly from time to time.

Hbk Res., vol. II (4th ed.), 7.1.2 (Fourteenth plenary meeting, 20 May 1981
Committee B, fourth report)