

Cost recovery mechanisms for voluntary contributions

The Executive Board, having considered the report on Matters emanating from the Agile Member States Task Group on Strengthening WHO's Budgetary, Programmatic and Financing Governance: cost recovery mechanisms for voluntary contributions – an update;¹ and having also considered the report of the Programme, Budget and Administration Committee of the Executive Board;² noting the importance of sufficient, predictable and flexible resources to ensure that enabling services costs are adequately funded; and recalling the need for voluntary contributions to include sufficient amounts to cover the full cost of implementation,³

Decided:

- (1) to urge Member States and donors to minimize demands for reduced rates of indirect cost recovery, while also ensuring that appropriate levels of direct costs are funded to enable the achievement of quality results;
- (2) to encourage all donors to continue their efforts to boost timely voluntary funding for WHO that is fully flexible or at least thematic in nature, with appropriate cost recovery;
- (3) to request the Director-General to report on the implementation of this decision to the 158th session of the Executive Board in January 2026.

Fourth meeting, 23 January 2024
EB154/SR/4

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¹ Document EB154/33 Add.3 Rev.1.

² Document EB154/4.

³ In line with Financial Regulation VIII, paragraph 8.2.