
Costing Governing Bodies Resolutions and Decisions

5 March 2025

What is a costing?

- A requirement from Financial rules.
- A high-level estimate on what it means for the Secretariat to implement what has been requested in the paragraphs to the DG.
- A summary of the assumptions that technical teams prepare, based on best knowledge, experience and standard costs.
- Given the breadth of the PB, costings allow to discuss and understand Secretariat requirements to implement a given resolution. Getting to this level of detail is not possible at PB.
- An authorization for the Secretariat, after adoption, to mobilize resources to achieve the commitments acquired, but this is not fully guaranteed.
- While it is not based on available resources, teams are requested to be realistic on their costings: implementation based on realistic expectations of resource mobilization.

A costing is NOT

- A 100% accurate expenditure plan: resource requirements are established based on best assumptions and experience by each technical team, while standardizing costs where possible (i.e. staff)
- A prioritization of budget or funds, on its own, in isolation of the priorities that have been set by Member States, and other financial realities
- A 1 to 1 increase in respective budget of main output: most resolutions are implemented interprogramatically
- A 1 to 1 allocation of resources.
- A determining factor to decide if the mandate should be approved or not (following RBM principles)

Why do we cost?

- Part of WHO governance, and **financial rules of WHO**.
- Most recently improved and brought forward as part of WHO governance reform commitments with Member States (AMSTG, SFWG)
- To ensure understanding of the estimated **financial implications** of proposals and promoting informed decision-making.



What do we cost?

- **Any resolution or decision** for consideration of governing bodies
- Costing is made on the paragraphs on **requests made to the Director General** (not the entire resolution)
- Costing is made on **realistic assumptions** on requirements of staffing, activities, and other resources needed to implement resolutions. Examples: staff, consultants, meetings and workshops, travel expenses or document production.



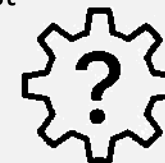
When do we cost?

- **In advance to** when the draft mandate will be presented (**EB, WHA, etc**)
- Member States sometimes asks for costing information during drafting resolution/decision sessions: a **draft costing** is strongly suggested.
- **Official costing template**: to be developed once draft paragraphs are mostly finalized and best to be posted at least two weeks before ~~CR~~ session starts (**considering clearance and editing process**)



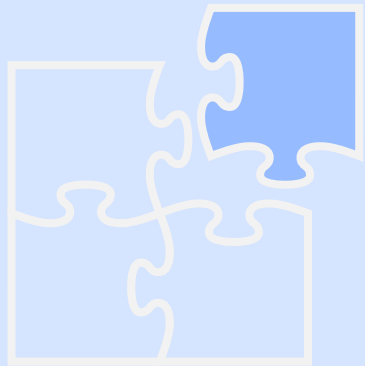
How do we cost?

- **Technical team** establishes **assumptions** on required resources (human, physical, etc) to deliver commitments. Establish planned costs.
- Standardized tools and templates developed (Post Cost Averages 24-25 and Excel costing template), to ensure consistency and accuracy.
- These tools help provide comprehensive and comparable cost estimates for different proposals.



Ensuring Accurate and Realistic Costing Assumptions

Costing is the final piece in the puzzle of a resolution, ensuring all elements come together for successful implementation.



Tools, Templates, and Development stage:

- A comprehensive template that includes post cost averages and suggested categories for activities developed.
- The template offers an overview of planned costs per output, ensuring consistency and accuracy in the costing process.
- Briefings plus additional sessions implemented to make sure information is well understood



Technical Teams own assumptions and prepare draft:

- **Technical teams make main assumptions: what does it take for us to implement this mandate?**
- Assumptions based on operational paragraphs (OPs) requesting actions to the Secretariat.
- Assumptions on staffing costs are standard
- Activity cost templates cover common categories like consultants, meetings, and travel, with flexibility for specific needs.

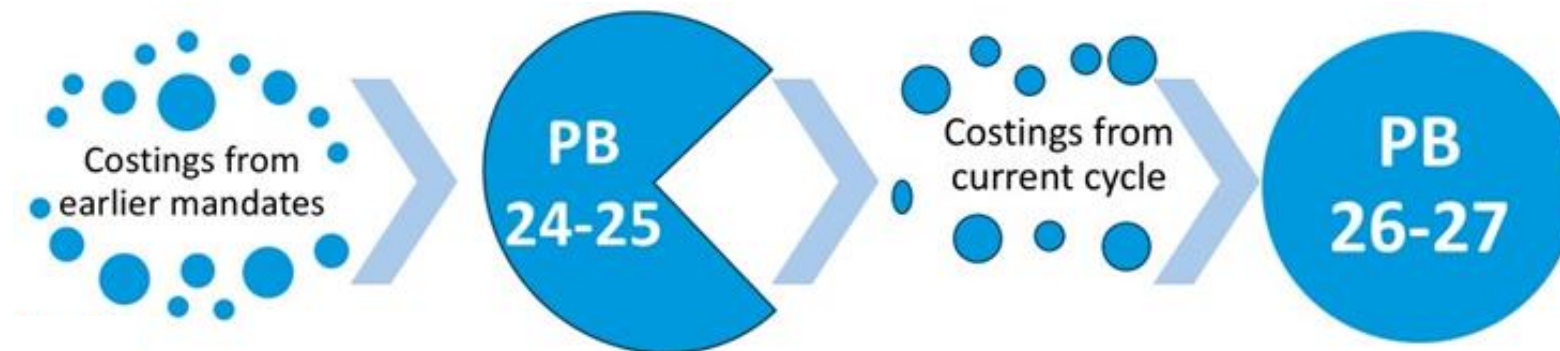


Thorough and standardized Review:

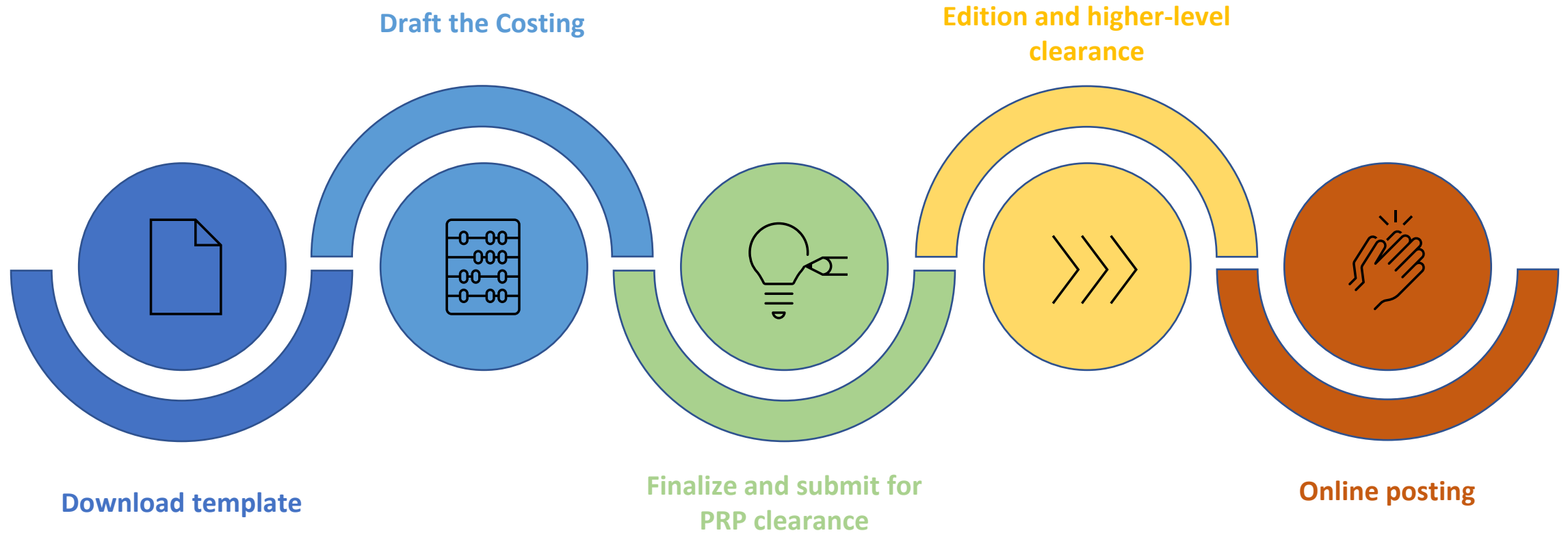
- Programmatic linkage is reviewed (against main outputs the mandate will most likely be linked to).
- Assumptions are compared to operational paragraphs to ensure alignment.
- Verification that planned costs align with the resolution's size and scope.
- Funding gaps are discussed to determine realistic expectation and define resource mobilization timelines.

Costing of Resolutions and Decision: link to the PB

- Costings inform the development of the Programme Budget. Requests to the Secretariat in mandates are taken into consideration.
- Once the budget is approved, during operational planning teams include actions for implementation as part of their deliverables in their workplans.
- As work happens in a programmatic way, a 1:1 relationship between budget or resources and costing is not directly possible. Still the Secretariat strives to keep resolutions under their respective budget allocation.
- Any actions related to **acceleration**, **increase in scope** and **implementation** are adopted with the understanding the **WHO will seek to mobilize resources** to achieve these actions, but that is not always possible.



Summary of the process



From Excel to Word

Total Amounts to be placed in:										
B1	11.57	US\$ Million								
B.2.a.	3.21	US\$ Million								
B.3.	3.34	US\$ Million								
B.4.	5.01	US\$ Million								
Biennium	Costs	Region						Headquarters	Total	
		Africa	The Americas	South-East Asia	Europe	Eastern Mediterranean	Western Pacific			
B.2.a.	Staff	0.37	0.45	0.37	0.44	0.38	0.40	0.44	2.85	
2024–2025 resources already planned	Activities	0.04	0.04	0.04	0.04	0.04	0.04	0.14	0.37	
	Total	0.41	0.49	0.41	0.48	0.41	0.44	0.58	3.21	
B.2.b.	Staff	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	
2024–2025 additional resources	Activities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	
	Total	-	-	-	-	-	-	-	-	
B.3.	Staff	0.38	0.47	0.38	0.46	0.39	0.41	0.45	2.96	
2026–2027 resources to be planned	Activities	0.04	0.04	0.04	0.04	0.04	0.04	0.15	0.38	
	Total	0.42	0.51	0.42	0.50	0.43	0.45	0.60	3.34	
B.4. Future bienniums resources to be planned	Staff	0.60	0.73	0.60	0.72	0.61	0.65	0.71	4.62	
	Activities	0.04	0.04	0.04	0.04	0.04	0.04	0.15	0.40	
	Total	0.64	0.78	0.64	0.76	0.65	0.69	0.86	5.01	



Biennium	Costs	Region						Headquarters	Total	
		Africa	The Americas	South-East Asia	Europe	Eastern Mediterranean	Western Pacific			
B.2.a. 2024–2025 cost of resources already planned	Staff	-	-	-	-	-	-	-	-	
	Activities									
	Total									
B.2.b. 2024–2025 cost of additional resources	Staff	-	-	-	-	-	-	-	-	
	Activities									
	Total									
B.3. 2026–2027 cost of resources to be planned	Staff	-	-	-	-	-	-	-	-	
	Activities									
	Total									
B.4. Future bienniums cost of resources to be planned	Staff	-	-	-	-	-	-	-	-	
	Activities									
	Total									
B.1. Total planned costs required to implement the resolution										-

Thank you



World Health Organization

