|  |  |
| --- | --- |
|  | **Document CWG-FHR-20/10** |
| **24 January 2025** |
| **English only** |
|  |  |
| Report by the Secretary-General | |
| FULL COST – PROCESSING OF SPACE NOTICES | |
| **Purpose**  The purpose of this document is to provide the breakdown of the 2024 budget full cost of the processing of space notices by category of filling. This full cost is calculated based on the cost allocation methodology described in Council Decision 535. Resolution 91 (Rev. Guadalajara, 2010) states *inter alia* that the Council should “to continue developing appropriate charges based on full attribution of the costs of providing the service”. It is in this framework and to support the work undertaken by the Council Expert Group on Decision 482 that this document is prepared.  **Action required**  The Council Working Group on financial and human resources is invited to **consider** this document in light of the report of Expert Group on Decision 482 that will be communicated in February 2025 and **provide guidance** to the Expert Group and the Council. | |

1 Council Decision 535 (C05, last amended C14) provides the cost allocation methodology for full cost allocation. The methodology stands as follows:

1.1 The full cost allocation to each Results-Based Budget component, i.e., the thematic priorities and outputs, is based on the cost allocation methodology described in Council Decision 535.

1.2 The full cost structure stands as follows:



1.3 The planned expenses (financial budget) are represented by the categories of expenses as follows:

Staff costs:

– Category 1 – Staff costs (salaries and allowances, etc.)

– Category 2 – Other staff costs (pensions, health insurance, human resources development, etc.).

Non-staff costs:

– Category 3 – Travel on duty

– Category 4 – Contractual services

– Category 5 – Rental and maintenance of premises and equipment

– Category 6 – Materials and supplies

– Category 7 – Acquisition of premises, furniture, and equipment

– Category 8 – Public and internal service utilities

– Category 9 – Audit and inter-agency fees and miscellaneous.

1.4 The documentation costs represent services provided by the Conferences and Publications Department, which can be directly charged to an Output on a number-of-page basis. Those services are:

– Translation (in the six official languages of the Union)

– Text processing (in the six official languages of the Union).

1.5 The Bureau / General Secretariat support costs represent the costs of staff and related expenses of the Bureaux (including the Office of the Director) and General Secretariat (Strategic Planning and Membership Department) that are reallocated to thematic priorities and outputs based upon work effort measurement (time survey).

1.6 The centralized administrative services costs represent the costs of staff and related expenses of:

– the Office of the Secretary-General and Deputy Secretary-General

– the Human Resources Management Department

– the Financial Resources Management Department

that provide general administrative support to all thematic priorities and outputs of the Union. These costs are reallocated to outputs based on reallocation drivers.

1.7 The centralized support services costs represent the costs of staff and related expenses of:

– the Conferences and Publications Department (outside documentation costs)

– the Information Services Department

– ITU common expenses

that provide general support to the thematic priorities and outputs of the Union. These costs are reallocated to Outputs based on reallocation drivers.

2 Based on this methodology, the 2024 budgeted full cost for the processing of space notices amounts to KCHF 22 810. Table 1 provides the breakdown of the full cost by main cost component:

|  |  |
| --- | --- |
| **Table 1** | **KCHF** |
| **Radiocommunication Bureau reallocated costs** | **12 144** |
|  |  |
| **Centralized administrative services costs** | **3 136** |
| Office of the Secretary-General and Deputy Secretary-General | 778 |
| Human Resources Management Department | 952 |
| Financial Resources Management Department | 1 406 |
|  |  |
| **Centralized support services costs** | **7 530** |
| Conferences and Publications Department (outside documentation costs) | 1 663 |
| Information Services Department | 3 015 |
| ITU Common expenses (including building) | 2 852 |
|  |  |
| **Full costs** | **22 810** |

3 Table 2 provides the breakdown of the Radiocommunication Bureau reallocated costs:

|  |  |
| --- | --- |
| **Table 2** |  |

****

4 Table 3 provides the breakdown of the General Secretariat reallocated costs:

|  |  |
| --- | --- |
| **Table 3** |  |

****

|  |  |
| --- | --- |
| **Table 3 (continued)** |  |

****

5 Table 4 provides the full cost breakdown by category:

**Table 4**

****

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_