

**HRP Costing Approaches  
Three Methodological Case Studies**

**Contract No. 2500314709**

**Submitted To: HPC Costing Focal Points Group / HPC Steering Group  
Submission Date: 30 March 2023 / 8 May 2023**

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## Overview

In 2020, OCHA employed an independent consultant to take stock of costing approaches used to determine costing for Humanitarian Response Plans (HRPs).<sup>1</sup> In the [HRP Costing Methodology Final Report](#), the pros and cons of the main methodologies used, project-based costing (PBC), unit-based costing (UBC), and hybrid costing,<sup>2</sup> were identified and noted that humanitarian operations use a combination of these costing approaches and that they are supported by different project registration options.

One of the consultancy's recommendations was to learn from the vast experience in-country operations and to address this recommendation, three case studies are presented in this document.

## Objectives of the Case Studies

1. To foster peer-to-peer learning by capturing country-level institutional knowledge of the decision-making process for choosing an appropriate HRP costing methodology, alongside the process and steps for each of the costing examples.
2. To learn from the case studies to move towards one standardized costing approach that is efficient and capitalizes on relevant elements of the current HRP costing methodologies and project registration options.

## Limitations

The case studies are not presented as the definitive approach to HRP costing. The methodologies have been adapted based on context, capacities, etc. The country-level costing approaches are presented as examples only.

The case studies respond to the many requests received by OCHA of 'how other countries' conduct HRP costing. In the past, field offices have been linked up, but this is unsustainable. The case studies document peer to peer exchange.

The consultancy did not conclude with a preferred HRP costing approach, but recommended documenting costing approaches used for learning purposes.

The two costing methodologies—PBC and UBC — are used alongside the hybrid approach, which in this document refers to HRPs using UBC for the HRP's financial estimation and PBC for generating project costs and registration in HPC tools. While there are different hybrid approaches, only one is presented in this document. This does not imply that the approach presented is more methodologically sound than other approaches.

## HRP Costing Methodologies and Project Registration

To help establish a common understanding, the following terms are used:

**Costing**—Refers specifically to “HRP costing” (i.e., establishing financial requirements for field clusters). Throughout the document, costing and HRP costing are interchangeable terms.

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<sup>1</sup> The consultant was selected by a panel composed of members of the inter-agency Costing Focal Points Group.

<sup>2</sup> As per IASC (2017) Guidance

**PBC**—Refers to a methodology used for HRP costing.

**Project costing**—Used to describe how projects of humanitarian organizations are costed, but not for HRP financial estimations.

Because HRP costing goes hand in hand with project registration, the case studies distinguish between the costing methodology used to generate the HRP financial estimations and project registration, when applicable. This is important because project registration and the generation of the HRP financial estimates are not necessarily linked. The following case studies document three approaches used in the field, as applied in recent HRPs (2021-2023).

- PBC + Project Registration and Vetting based on the steps used to generate the financial requirements for South Sudan, Syria, and Nigeria’s HRPs.
- UBC + Project Registration for Coordination, Planning, and Monitoring (Hybrid) based on the steps used to generate Sudan’s HRP financial requirements.<sup>3</sup>
- UBC + Activity Registration for Coordination, Planning, and Monitoring based on the steps used to generate the financial requirements in Iraq’s HRP.<sup>4</sup>

## HRP Costing Placement within the HPC Supported by HPC Tools

There are five elements in the HPC—needs assessment and analysis, strategic planning, resource mobilization, implementation and monitoring, and operational peer review and evaluation (Figure 1). HRP costing is part of the HRP strategic planning element and the HRP is the primary output. HRPs serve two purposes—as a management tool for the Humanitarian Coordinator (HC) and the Humanitarian Country Teams (HCTs) to prioritize the needs of affected people to coordinate a coherent, prioritized response to an emergency and to communicate the scope of the crisis to donors and assist in fundraising efforts of partner organizations to respond to the crisis. Based on a variety of factors, HC and HCTs decide which costing approach (i.e., UBC, PBC, or hybrid) will be used in the HRP.

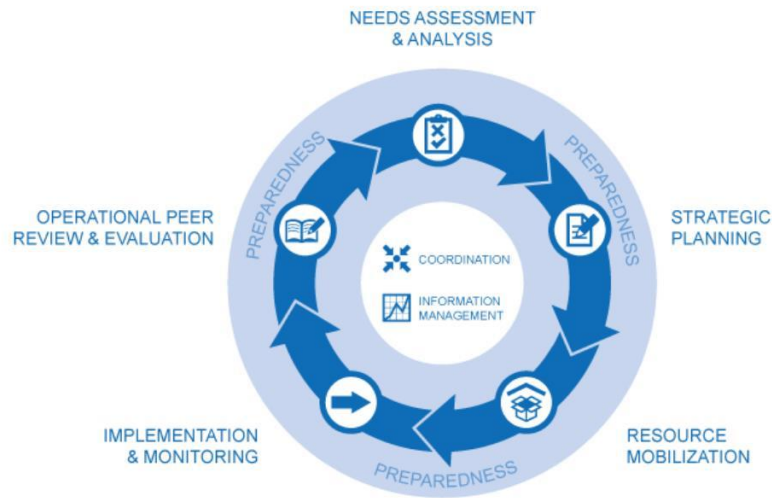
Partner organizations use the HRP and their project or activity details to mobilize resources for projects. As funds are secured, partners report the amount received to OCHA through the financial tracking system (FTS). Funded projects are implemented by operational partners and monitored by the partner and relevant country clusters.

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<sup>3</sup> Sudan used PBC until 2020, after which the inter-sectoral coordination group (ISCG) agreed to use a hybrid costing approach to establish HRP financial requirements. In Sudan’s approach, UBC is used to establish overall HRP financial requirement. Projects and their associated costs are generated and used for resource mobilization purposes. The HRP total costs do not need to equal the total cost for the projects.

<sup>4</sup> The process was refined in 2021 resulting in an “enhanced” UBC approach, which generated the cost estimations in Iraq’s 2022 HRP. The Iraq 2021 HRP refers to UBC as “activity-based costing” (ABC). See [Iraq Humanitarian Response Plan 2021 \(February 2021\) - Iraq | ReliefWeb](#). UBC and ABC have been used relatively interchangeably in the past several years.

**Figure 1. Humanitarian Programme Cycle (HPC)**

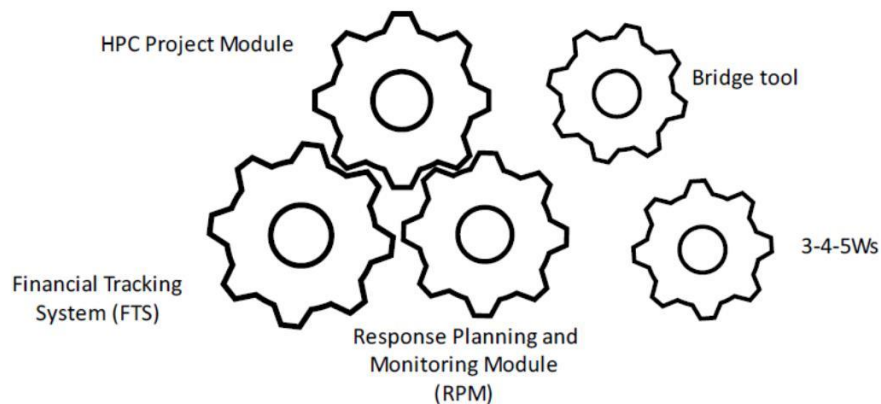


For two of the three case studies (i.e., South Sudan, Syria, and Nigeria, and Sudan) HRP costing is supported through HPC tools and its four platforms—Response Planning and Monitoring Module (RPM), HPC Projects Module (Projects Module), FTS, and Humanitarian Action.<sup>4</sup> The platforms are designed to help the humanitarian community manage the information used.

The [Bridge tool](#), a stand-alone application linked to HPC tools, was developed to support OCHA / partners to analyze and visualize coverage of projects. The aim of the tool is to ensure population groups and associated geographic areas with priority needs are covered. To do this, FTS links funding received from different sources to the plans created in the Projects Module and strategies created in the RPM. (Figure 2).

ActivityInfo, described later as used in the Iraq case study, is not shown in this graphic as it falls outside of HPC Tools.

**Figure 2. HPC Tools**



## Using the Case Studies

Decisions on HRP costing methodology are made either yearly or for multi-year plans, as required during the plan's lifespan. Humanitarian Coordinators (HC) and Humanitarian Country Teams (HCT), with input from Inter-cluster Coordination Groups (ICCGs), agree on the costing approach used in the HRP.<sup>5</sup> Factors that influence the preferred costing approach include the approach used in previous HRPs, staff knowledge and capacities, and guidance provided by OCHA.

While methodological adjustments based on contextual circumstances may be needed, the case studies are intended to help teams understand the main elements of each methodology to help decide which approach is the best fit.

Each case study begins by illustrating how the costing approach is linked to the wider HPC, including the main methodological advantages and disadvantages. Most of each case study is dedicated to detailing the steps involved before, during, and after the HRP is costed. Whenever available, links to worksheets and tools are provided to support costing calculations.

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<sup>5</sup> The agreed-upon methodology should reflect HCT consensus, so that the preferred methodology is actively supported by all clusters/agencies.

# SOUTH SUDAN, SYRIA, AND NIGERIA HRPS CASE STUDY

## PBC + PROJECT REGISTRATION WITH VETTING

### METHODOLOGICAL OVERVIEW



## PBC + Project Registration with Vetting Methodology Situated in the HPC

**Strategic Planning.** The costing approach used in South Sudan, Syria, and Nigeria relies on the Projects Module and the RPM in HPC Tools to generate the HRP content and document the cost estimations.

Nigeria also uses the Bridge tool to support the HRP costing process to help ensure that projects cover the prioritized needs of target populations as well as geographic areas.

**Resource Mobilization.** Operational partners use the HRP and their approved project plan to communicate the scope of the crisis to donors and to mobilize funds to respond to the crisis. As funds are secured, partners report the amount received to OCHA, and OCHA documents it in FTS.

**Implementation and Monitoring.** In South Sudan, clusters use RPM and add a separate Excel to reflect 3-4-5Ws to support monitoring the response.

## PBC + Project Registration with Vetting Methodological Advantages and Disadvantages

Advantages	Disadvantages
More intuitive and better known (than UBC) by stakeholders.	Monitoring (i.e., 3-4-5Ws) is easier to structure, but is not fully integrated into HPC tools. <sup>6</sup>
Integrates more easily with HPC tools such as FTS.	Aspects of PBC are time consuming.
Lines up well to internal accounting procedures.	Generates a “wish list” of projects that can be quickly outdated or never funded.
Improves planning process by allowing clusters to align operational plans with strategy, close gaps and eliminate overlaps.	Is time-consuming, involving all partners (who require training and support including oversight and vetting work for clusters).
Gives clusters, OCHA, and HC/HCT oversight and quality assurance capabilities.	The exclusivity/no-overlaps rule crowds out national and local NGOs in favor of large UN agencies.
Facilitates operational coordination by wide sharing of info on capacity and detailed intentions during the planning process.	This rule also requires ahead of time decisions by vetters on which of competing proposals to approve or reject.
Provides a basis for operational response monitoring.	Unless systematically kept up to date, does not reflect field reality and is quickly out of date.
Gives good visibility for organizations and their projects to donors and other decision-makers.	
Provides total plan financial requirements that can be consistently broken down by organization and project as well as by cluster.	

Sources: SALT Analytics (2022). Humanitarian Response Plans Costing Methodology Consultancy Final Report and additional information subsequently obtained.<sup>7</sup>

<sup>6</sup> Currently, monitoring efforts using 3-4-5Ws are disconnected in both hybrid and project-based costing. UBC is working to integrate monitoring, but this remains a challenge.

<sup>7</sup> In the process of creating these detailed case studies, additional advantages and disadvantages were discovered. For completeness, this table includes the additional comments.



## PBC + Project Registration with Vetting Guidance Steps and Suggested Actions

Table 1 shows the main steps used to create the HRP cost estimates based on South Sudan, Syria, and Nigeria’s experiences. Sections are color coded for increased ease identifying specific steps:

- Yellow—Steps that take place before and after PBC costing, and project registration with vetting.
- Green—PBC methodological steps for HRP costing.
- Purple—Project registration and vetting steps.

**Table 1. PBC + Project Registration with Vetting Methodology for Creating South Sudan, Syria, and Nigeria’s HRP Financial Estimates**

HPC Element, Stakeholder & Role	Steps / Actions / Responsibilities	Tools & Data Sources
<b>Strategic Planning</b> HC (Leadership/ Direction)  HCT (Directions)  Clusters (Collaborate)	<b>Step 1. Define HRP Strategic Response Priorities, Response Approach, and People to be Targeted with Assistance; Construct Cluster Response Framework; Clusters Construct Criterion for Project Inclusion</b>  Suggested Timing: October	
	1. Define HRP strategic response priorities and response approach. a) HC / HCT provide strategic direction to agree strategic objectives, specific objectives, response approach, and estimated people to target informed by the HNO.	Humanitarian Needs Overview (HNO)  <a href="#">Response Planning and Monitoring Module</a>  <a href="#">Projects Module</a>  <a href="#">HPC Bridge Tools   Assessment &amp; Analysis Knowledge Management Platform</a>  <a href="#">Financial Tracking System</a>  3-4-5Ws*
	2. Construct cluster response framework (i.e., strategy, objectives, and activities disaggregated at geographic and beneficiary level) using information including from HNO, RPM, Projects Module, FTS (to compare to actual contributions for future planning), and 3-4-5Ws, and in alignment with HRP strategy. a) Each Cluster <sup>8</sup> creates a response framework that includes strategy, objectives, and activities through a collaborative and iterative process with operational partners, endorsed by the HC / HCT. b) Each Cluster determines the people in need (PIN) to target for assistance disaggregated by vulnerable groups (IDPs, returnees, etc.) by gender, age, disability + per location.	
	3. Clusters agree on the internal division of labor to coordinate implementation and ensure coverage of main needs.	
	4. Use Bridge tool to visualize geographic and target population group coverage. a) Supports mapping projects at administrative levels (1, 2, 3) + by targeted population groups (e.g., IDPs, host communities, returnees, etc.)	
	5. Clusters, with guidance from the HC/HCT, construct the selection criterion for project inclusion and share with operational partners.	
6. Clusters revisit and agree on division of labor to coordinate implementation and ensure coverage of main needs.		

<sup>8</sup> Also referred to as country-based clusters, national clusters, and sub-national clusters.

<b>Step 2. Determine Internal Organizational Capacity Inclusive of Geography, Activities, and Populations</b>			
Suggested Timing: November / December			
<b>Strategic Planning</b> Operational Partners (Lead) Field Clusters (Provides support) Global Clusters (Provides guidance)	1. Partners assess their ability to respond based on location, activities, target population groups, etc. 2. Projects are informed by organizational capacity to respond to agreed strategic / specific objectives as determined in strategic planning. 3. Partners develop and draft projects for submission to the respective Cluster leads for approval, rejection, or suggested modification.	Currently no resources	
	<b>Step 3a. Develop Projects and Estimate Associated Costs</b>		
	Suggested Timing: November / December		
<b>Strategic Planning</b> Operational Partners (Lead) Field Clusters (Provides support) Global Clusters (Provides guidance)	1. Develop project costs <ol style="list-style-type: none"> <li>List resources and prices<sup>9</sup> (e.g., operations, personnel, equipment, transportation, etc.)<sup>10</sup></li> <li>Within each resource category, consider options that may exist and should be specified to increase the accuracy of the estimations. For example, transportation resources can include planes, boats, or trucks. Similarly, personnel costs for different categories of personnel need to be considered (e.g., international, national staff, consultants, etc.)</li> <li>Include direct and support costs (e.g., office space, management, monitoring staff, capacity building, etc.)</li> <li>Consider contingencies for worse case and base case scenarios<sup>11</sup></li> <li>Multiply by the estimated quantity</li> <li>Sum project costs</li> </ol>	Data pulled from the following sources and compiled into a project specific Excel:  3-4-5Ws*  <a href="#">Financial Tracking System</a>  Organization accounting system  Receipts  Market values  Costing results are inputted into <a href="#">Projects Module</a>	
	<b>Step 3b. Register and Vet Projects</b>		
	Suggested Timing: November / December / Continuous		
<b>Strategic Planning</b> Operational Partners (Lead)	1. Register projects in Projects Module 2. Revise and resubmit as needed	<a href="#">Projects Module</a>	
Field Clusters (Lead)	3. Endorse, reject, or recommend adjustments <sup>12</sup>	<a href="#">Projects Module</a>	

<sup>9</sup> The terms “price” and “costs” are often used interchangeably. However, there is a difference in the definitions of these terms. Price is defined as the unit value of a cost driver or resource. In its simplest definition, cost is the unit price of a resource multiplied by the number of resources needed (e.g., the unit price of an NFI multiplied by the number of beneficiaries generates the cost of the NFIs needed).

<sup>10</sup> Note that in early stages of a crisis and in fluid contexts, these costs can be difficult to calculate, reinforcing the need to document assumptions to assist in future calculations.

<sup>11</sup> Partners might consider the effects of an abnormally high rainy season and limited access to certain geographic areas on the type of resources used and the associated costs of those resources. Conversely, best case scenarios can compare how the costs may be reduced in favorable situations. Some helpful factors to consider include seasonality factors, security, access, and inflation to name a few. In the first few years of a crisis or in highly fluid contexts, these costs may be difficult to calculate.

<sup>12</sup> Vetting projects is not experienced in the same way by different clusters within a country and it can be experienced differently by the same clusters in different countries. For example, a cluster with 400 projects to review might need 45 minutes to review an initial proposal and another 15 minutes to review the revised version for 400 hours of labor time. Another cluster may have only 10 partners and this same vetting process can be done in 10 hours.

<b>Strategic Planning</b> HCT (Reviews, adjusts, approves) ISCG (Reviews and adjusts) OCHA (Reviews, adjusts, approves; uploads the HRP to FTS) HPC Focal Point and Other Team Members (Writes HRP)	<b>Step 4. Finalize Financial Requirements and Publish HRP</b> Suggested Timing: November / December / Continuous	
	1. Inter-sector peer review and final adjustments 2. Budget consolidation across all sectors and endorsed by HCT 3. Cluster defense to the HCT 4. HRP is published and tracked in FTS	<a href="#">Projects Module</a> <a href="#">Response Planning and Monitoring Module</a> <a href="#">Financial Tracking System</a> HRP report template
<b>Resource Mobilization</b> Operational Partners (Lead) OCHA (Support)	<b>Step 5. Mobilize Resources and Report in FTS</b> Timing: Continuous	
	1. Mobilize resources 2. Report to FTS—As funds are secured, partners report the amount received to OCHA, and OCHA documents it in FTS.	<a href="#">Financial Tracking System<sup>13</sup></a>
<b>Implementation and Monitoring</b>  Operational Partners (Implement and Co-Lead Monitoring) Clusters (Co-Lead Monitoring)	<b>Step 6. Implement and Monitor Projects</b> Timing: Continuous	
	1. Implement funded projects 2. Monitor at the project, cluster, and HRP level	3-4-5Ws* <a href="#">Response Planning and Monitoring Module</a>

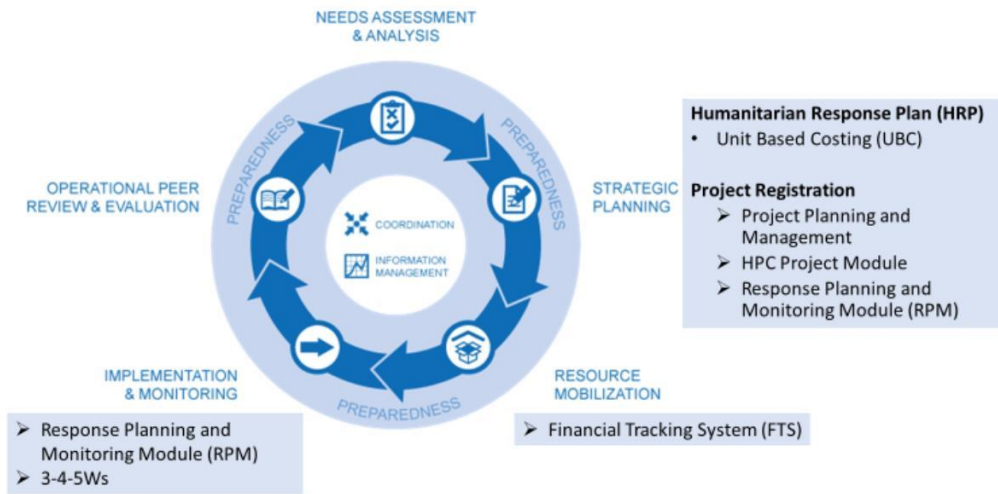
HC=Humanitarian Coordinator; HCT=Humanitarian Country Team; OCHA= Office for the Coordination of Humanitarian Affairs  
\*3-4-5Ws are country specific. The worksheets and data must be obtained from Field Clusters.

<sup>13</sup> Operational partners can report financial contributions either through an [Excel template](#) found on the [FTS website](#) or to [complete a form](#) created through the KoboToolbox.

# SUDAN HRP CASE STUDY

## UBC + PROJECT REGISTRATION FOR COORDINATION, PLANNING, AND MONITORING (HYBRID)

### METHODOLOGICAL OVERVIEW



## UBC + Project Registration for Coordination, Planning, and Monitoring (Hybrid) Situated in the HPC<sup>14</sup>

**Strategic Planning.** The approach used in Sudan has two parts of strategic planning:

- i) UBC to estimate the HRP costs as presented in the HRP. UBC estimations are calculated in Excel worksheets.
- ii) Project registration used for coordination, planning, and monitoring that relies on HPC tools.

This approach uncouples the UBC estimated HRP costs from the project costs, resulting in total project costs that are different from the HRP financial estimation. Instead, the cost of the activities (i.e., how much each activity costs multiplied by a unit of measure (e.g., per person targeted, per primary healthcare center, per household, etc.))<sup>15</sup> is the figure in FTS, GHO, and HRP. The project system's budget page, generated separately from the HRP estimations, provides a space for organizations to add project details and project costs. The projects are first vetted to reject, revise or encores by clusters using agreed criteria. Then, the projects are reviewed, adjusted, and approved by the HC and OCHA.

**Resource Mobilization.** Operational partners use the HRP and their approved project plan to communicate the scope of the crisis to donors and to mobilize funds to respond to the crisis. As funds are secured, partners report the amount received to OCHA, and OCHA documents it in FTS.

**Implementation and Monitoring.** Based on Sudan's experience, field clusters continue to use RPM complemented by a separate Excel (i.e., 3-4-5Ws) to monitor the humanitarian response.<sup>16</sup>

## UBC + Project Registration for Coordination, Planning, and Monitoring (Hybrid) Methodological Advantages and Disadvantages

Advantages	Disadvantages
Generates a "good" and quick estimate for the HRP. <sup>17</sup>	Service based clusters may find it difficult to generate unit costs estimates.
The disaggregated cluster response framework: <ul style="list-style-type: none"> <li>• provides parameters for operational partners to follow when creating their project.<sup>18</sup></li> <li>• helps structure monitoring efforts.</li> </ul>	Monitoring (i.e., 3-4-5Ws) is easier to structure, but is currently not yet integrated into HPC tools. <sup>19</sup>
The sum of the operational partner's projects does not need to equal the HRP financial ask of the HRP, but it is possible to compare project cost efficiencies with each other and with cluster estimates.	Less intuitive than PBC.

<sup>14</sup> Information about the HPC discussed in this section was drawn from OCHA Services (ND). [Needs Assessments and Analysis](#).

<sup>15</sup> Examples of units of measure by cluster can be found in Appendix A.

<sup>16</sup> If it is a multi-year HRP, the actualized costs can be used to inform the next version of the HRP generated.

<sup>17</sup> "Good" in this context is understood as the estimated cost to reach a planned target population. This is calculated as the target population\*the unit cost of the activity for that target population. Compare this to PBC which is the sum of the project totals proposed in the HRP.

<sup>18</sup> Because operational partners' projects are disconnected from the HRP, the HRP is not a collection of "wish list" projects. Instead, the projects fit within the disaggregated cluster response framework.

<sup>19</sup> Currently, monitoring efforts using 3-4-5Ws are disconnected in both hybrid and PBC. UBC is working to integrate monitoring, but this remains a challenge.

There is increased cost transparency for each activity in each geographic area, who is planning to do these activities (because projects link to cluster frameworks), and how much they budget for them (projects).	Costing takes place twice—first when operational partners and cluster teams determine cluster unit costs, and second when operational partners calculate project costs.
When mobilizing resources, the increased detail enables donors to better understand where and how their funds will be spent for accountability to their constituency.	
Vetting projects is more manageable because it is not based on the HRP publication timeline.	
The creation of projects enables funding to be linked to clusters and organizations to facilitate monitoring.	
Funding progress toward operational partners' projects can be tracked in FTS.	

Source: SALT Analytics (2022). Humanitarian Response Plans Costing Methodology Consultancy Final Report and additional information subsequently obtained.<sup>20</sup>

## UBC + Project Registration for Coordination, Planning, and Monitoring (Hybrid) Guidance Steps and Suggested Actions

Table 2 shows the main steps used to create the HRP cost estimates based on Sudan's experience with this approach. Sections are color coded for increased ease in identifying specific steps:

- Yellow—Steps that take place before and after UBC and project registration and vetting.
- Green—UBC methodological steps for HRP costing.
- Purple—Project registration and vetting steps.

**Table 2. UBC + Project Registration for Coordination, Planning, and Monitoring (Hybrid) Methodology for Creating Sudan's HRP Financial Estimate**

HPC Element, Stakeholder & Role	Steps / Actions / Responsibilities	Tools & Data Sources
	<b>Step 1. Define HRP Strategies, Objectives, Activities, and People to be Targeted for Assistance; Construct Cluster Response Framework</b> Suggested Timing: October	
<b>Strategic Planning</b> HC (Collaborate)  HCT (Collaborate) Field Clusters <sup>21</sup> (Collaborate)	<ol style="list-style-type: none"> <li>Define HRP strategic response priorities and response approach using information including from HNO, RPM, Projects Module, FTS (to compare to actual contributions for future planning), and 3-4-5Ws.               <ol style="list-style-type: none"> <li>HC / HCT provide strategic direction to agree strategic objectives, specific objectives, response approach, and estimated people to target informed by the HNO.</li> </ol> </li> <li>Construct cluster response framework (i.e., strategy, objectives, and activities disaggregated at geographic and beneficiary level) in alignment with HRP strategy.</li> </ol>	Humanitarian Needs Overview (HNO) <a href="#">Response Planning and Monitoring Module</a> <a href="#">Projects Module</a> <a href="#">Financial Tracking Service</a> 3-4-5Ws*

<sup>20</sup> In the process of creating these detailed case studies, additional advantages and disadvantages were identified. For completeness, this table includes the additional comments.

<sup>21</sup> Also referred to as country-based clusters, national clusters, and sub-national clusters.

	<ol style="list-style-type: none"> <li>a. Each Cluster<sup>22</sup> creates a response framework that includes strategy, objectives, and activities through a collaborative and iterative process with operational partners, endorsed by the HC / HCT.</li> <li>b. Each Cluster determines the people targeted for assistance disaggregated by vulnerable groups (e.g., IDPs, returnees, etc.) by gender, age, disability + per location.<sup>23</sup></li> </ol>	
<p>Field Clusters (Lead) HC (Approves or adjusts activities) HCT (Approves or adjusts activities)</p>	<ol style="list-style-type: none"> <li>1. Gather previous HRP activity list per cluster. In a new emergency, information may be obtained from global clusters, cluster members, cash focal point, if one exists in the country, and from previous flash appeals with similar activities for a similar crisis.</li> <li>2. Clean and refine activity list<sup>24</sup></li> <li>3. Define units of measure for each cluster activity<sup>25</sup></li> <li>4. Share cluster specific Excel with activities with operational partners so they can begin estimating their unit costs for each activity</li> </ol>	<p>Data pulled from the following sources and compiled in a cluster specific Excel:</p> <p><a href="#">Response Planning and Monitoring Module</a>  <a href="#">Projects Module</a>  <a href="#">Financial Tracking Service</a>  3-4-5Ws*</p>
<b>Step 2. Develop or Review Unit Costs by Cluster Activity</b> Suggested Timing: November		
<p><b>Strategic Planning</b>  Operational Partners (Lead)  Field Clusters (Provides support)  Global Clusters (Provides guidance)</p>	<ol style="list-style-type: none"> <li>1. List resources needed for an activity (e.g., wages, transportation, equipment, warehousing, security, etc.). Most resources include different means such as planes, boats, or trucks for transportation, and different types of personnel (e.g., local drivers, international administrative staff, etc.) making it important to specify the type of resource for calculation accuracy.</li> <li>2. Apply minimum, maximum, and average price<sup>26</sup> for each resource<sup>27</sup></li> </ol>	<p>Data pulled from the following sources and compiled into a cluster specific Excel:</p> <p>3-4-5Ws*  <a href="#">Projects Module</a>  <a href="#">Financial Tracking Service</a>  Organization accounting system</p>

<sup>22</sup> Includes country-based clusters, national clusters, and sub-national clusters.

<sup>23</sup> A disaggregated cluster response is a critical aspect of this approach as it lays the foundation for specific unit-based cost estimates published in the HRP, guided project development by the operational partners, and defined monitoring of the implemented projects. The information used to create a cluster-level response includes the HNO, RPM, 3-4-5Ws, Projects Module, and FTS.

<sup>24</sup> As a protracted crisis, lists of recent Sudan humanitarian assistance activities were drawn from past HRPs, and HPC tools (i.e., RPM, 3-4-5Ws, Projects Module, and FTS). In a new emergency, information may be obtained from global clusters, cluster members, cash focal point, if one exists in the country, and from previous flash appeals with similar activities for a similar crisis. These lists of activities are then cleaned. For example, duplicate activities should be deleted so each cluster activity is listed just once.

<sup>25</sup> Examples of units of measure by cluster can be found in Appendix A.

<sup>26</sup> The terms “price” and “costs” are often used interchangeably. However, there is a difference in the definitions of these terms. Price is defined as the unit value of a cost driver or resource. In its simplest definition, cost is the unit price of a resource multiplied by the number of resources needed (e.g., the unit price of an NFI multiplied by the number of beneficiaries generates the cost of the NFIs needed).

<sup>27</sup> Partners might consider the effects of an abnormally high rainy season and limited access to certain geographic areas on the type of resources used and the associated costs of those resources. Conversely, best case scenarios can compare how the costs may be reduced in favorable situations. Some helpful factors to consider include seasonality factors, security, access, and inflation to name a few. In the first few years of a crisis or in highly fluid contexts, these costs may be difficult to calculate.

	<ol style="list-style-type: none"> <li>3. Include indirect and support costs (e.g., office space, management, monitoring staff, capacity building, etc.)<sup>28</sup></li> <li>4. Multiply the minimum, maximum, and average price by the estimated quantity</li> <li>5. Sum the costs for the activity so each has three totals (i.e., minimum, maximum, and average total cost)</li> <li>6. Assess if the estimations are reasonable, if not adjust</li> <li>7. Return Excel with completed unit costs for each activity to field clusters</li> </ol>	<p>Receipts</p> <p>Market values</p>
<b>Step 3. Clusters Map Activity Targets by District and Population Group</b>		
<b>Strategic Planning</b>	Suggested Timing: November	
Field Clusters (Collaborate)	<ol style="list-style-type: none"> <li>1. Using the information provided by the operational partners, clusters decide: activities that can meet the needs, people targeted, cost of the activity, and how much of each activity is required to reach the people targeted in each admin area.</li> </ol>	Cluster specific Excels are aggregated into a single HRP specific Excel
ICCG (Collaborate)		As an example, see <a href="#">SDN HRP 2022 Activities Costs Objectives and Targets (Version 1)</a>
<b>Step 4. Finalize Financial Requirements and Publish HRP</b>		
<b>Strategic Planning</b>	Suggested Timing: December	
Field Clusters (Reviews, uploads cluster-level response framework to Projects Module)	<ol style="list-style-type: none"> <li>1. Approve or revise activities and their associated unit costs</li> <li>2. HRP is published and tracked in FTS</li> <li>3. Upload cluster-level response framework to Projects Module</li> </ol>	<p>Excel</p> <p><a href="#">Financial Tracking System</a></p> <p><a href="#">Projects Module</a></p> <p>HRP report template</p>
HC (Reviews, adjusts, approves)		
HCT (Reviews, adjusts, approves)		
OCHA (Reviews, adjusts, approves; uploads the HRP to FTS)		

<sup>28</sup> Because the cost of an activity will likely comprise of multiple components, including the cost of the item or materials, preparation, storage, transportation, etc., indirect costs can be factored as a percentage into the unit cost of an activity. Global clusters, cluster members, and cash focal points can provide guidance on what percentage should be applied. See IASC (November 2022). Research Report: Overhead Costs Allocation in the Humanitarian Sector. [Overhead cost allocation in the humanitarian sector \(icvnetwork.org\)](https://www.icvnetwork.org/)



HPC Focal Point and Other Team Members (Writes HRP)		
<b>Step 5a. Develop Projects and Estimate Associated Costs</b> Timing: Continuous <sup>29</sup>		
<b>Strategic Planning</b> Operational Partners (Lead) Field Clusters (Provides support) Global Clusters (Provides guidance)	<ol style="list-style-type: none"> <li>List resources and prices (e.g., operations, personnel, equipment, transportation, etc.)</li> <li>Include indirect and support costs (e.g., office space, management, monitoring staff, capacity building, etc.)</li> <li>Consider contingencies for worst case and best-case scenarios, as previously discussed</li> <li>Multiply by the estimated quantity</li> <li>Sum project costs</li> </ol>	Data pulled from the following sources and compiled into a project specific Excel: 3-4-5Ws* <a href="#">Financial Tracking Service</a> Organization accounting system Receipts Market values Project costs are inputted into <a href="#">Projects Module</a>
<b>Step 5b. Register and Vet Projects</b> Timing: Continuous		
<b>Strategic Planning</b> Operational Partners (Lead)	<ol style="list-style-type: none"> <li>Register projects in Projects Module</li> <li>Revise and resubmit as needed</li> </ol>	<a href="#">Projects Module</a>
Field Clusters (Lead)	<ol style="list-style-type: none"> <li>Endorse, reject, or recommend adjustments<sup>30</sup> <ol style="list-style-type: none"> <li>Projects are vetted by clusters for coverage and alignment with strategic objectives.</li> </ol> </li> </ol>	<a href="#">Projects Module</a>
HC (Reviews, adjusts, approves) OCHA (Reviews, adjusts, approves)	<ol style="list-style-type: none"> <li>HC and OCHA final review, adjustment, and approval of projects</li> </ol>	<a href="#">Projects Module</a>
<b>Step 6. Mobilize Resources and Report in FTS</b> Timing: Continuous		
<b>Resource Mobilization</b> Operational Partners (Lead)	<ol style="list-style-type: none"> <li>Mobilize resources</li> </ol>	<a href="#">Financial Tracking Service</a> <sup>31</sup>

<sup>29</sup> In theory, projects can be created at any time during the year. In practice, currently they are just created once each year.

<sup>30</sup> Clusters with many operational partners indicate that project registration and vetting is time consuming, requiring cluster leads to review each project, provide feedback to the partner organization, allocate time for adjustments, receive the revised project, and review the project again. Multi-cluster projects add an additional layer of complexity to the vetting process. An advantage of this approach is that project creation is not rushed since it is not linked to the HRP.

<sup>31</sup> Operational partners have two different ways they can report financial contributions. The first is by completing an [Excel template](#) found on the [FTS website](#) and the second is to [complete a form](#) created through the KoboToolbox.

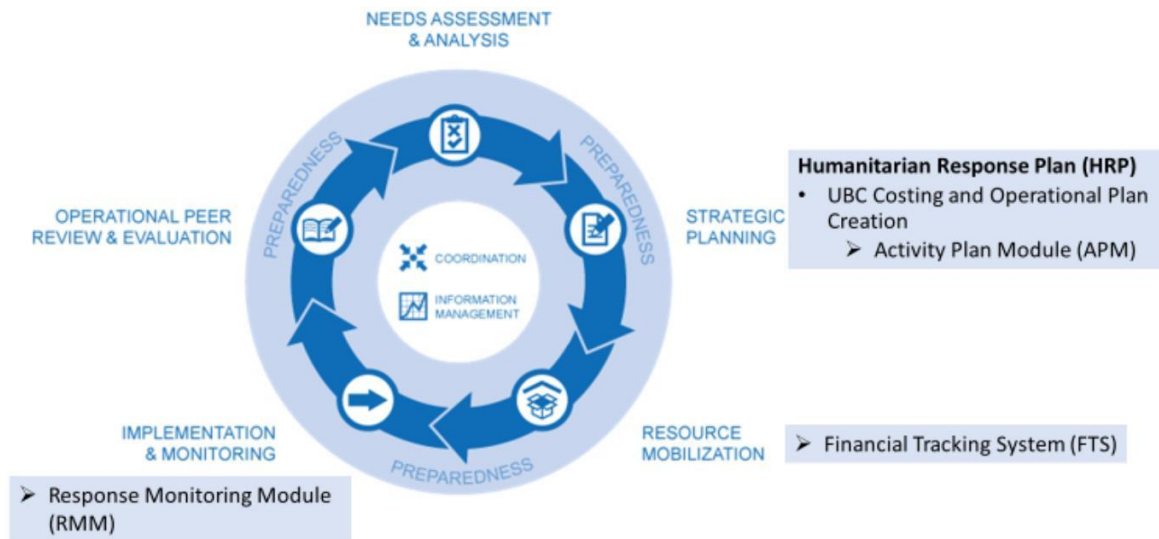
OCHA (Support)	2. Report funds raised to FTS—As funds are secured, partners report the amount received to OCHA, and OCHA documents it in FTS.	
<b>Step 7. Implement and Monitor Projects</b> Timing: Continuous Operational		
<b>Implementation and Monitoring</b> Partners (Implement and Co-Lead Monitoring)  Clusters (Co-Lead <u>Monitoring</u> )	<ol style="list-style-type: none"> <li>1. Implement approved and funded projects</li> <li>2. Monitor at the project, cluster, and HRP level</li> </ol>	<p>3-4-5Ws*</p> <p><a href="#">Response Planning and Monitoring Module</a></p>

HC=Humanitarian Coordinator; HCT=Humanitarian Country Team; OCHA= Office for the Coordination of Humanitarian Affairs  
 \*3-4-5Ws are country specific. The worksheets and data must be obtained from Field Clusters.

# IRAQ HRP CASE STUDY

## UBC + ACTIVITY REGISTRATION FOR COORDINATION, PLANNING, AND MONITORING

### METHODOLOGICAL OVERVIEW



## UBC + Activity Registration for Coordination, Planning, and Monitoring

**Strategic Planning.** Iraq used the online platform ActivityInfo, to support and manage data collection, monitoring, and reporting for humanitarian operations. (HPC tools is currently not designed to track details of activity-based plans.<sup>32</sup>) ActivityInfo includes two modules—the Activity Plan Module (APM) and the Response Monitoring Module (RMM). The APM helps organize the information (i.e., activities and their associated unit costs (i.e., minimum, maximum, average, and total)) needed to cost the HRP and functions similarly to the Projects Module in HPC Tools. ActivityInfo’s RMM organizes data to develop an operational plan and monitoring framework similar to the RPM in HPC tools.

**Resource Mobilization.** Operational partners use the HRP and their approved project plan to communicate the scope of the crisis to donors and to mobilize funds to respond to the crisis. As funds are secured, partners record the amount received to OCHA, and OCHA documents it in FTS.

**Implementation and Monitoring.** In Iraq, clusters continued to use ActivityInfo’s RMM to monitor the response to crisis activities.<sup>33</sup>

### UBC + Activity Registration for Coordination, Planning, and Monitoring Methodological Advantages and Disadvantages

Advantages	Disadvantages	Mixed
Generates a "good" and quick estimate for the HRP. <sup>4</sup>	Service based clusters may find it difficult to generate unit costs.	“Operational plans” are used instead of projects.
Flexibility for quickly changing context.	Less intuitive than PBC.	Relies more on ActivityInfo than HPC Tools.
	Funding progress toward operational partners' projects cannot be tracked in FTS since projects are not registered.	
	National non-governmental organizations (NNGOs) and local non-governmental organizations (LNGOs) may be disadvantaged to provide the technical detail that is required.	
	Setting up a custom data collection tool (for Iraq this was done using ActivityInfo) is technical and current expertise is limited.	

Sources: SALT Analytics (2022). Humanitarian Response Plans Costing Methodology Consultancy Final Report and additional information subsequently obtained.<sup>34</sup>

<sup>32</sup> More information can be found here: [MIS software for Monitoring and Evaluation and Reporting \(activityinfo.org\)](https://activityinfo.org)

<sup>33</sup> If it is a multi-year HRP, the actualized costs can be used to inform the next version of the HRP generated.

<sup>34</sup> In the process of creating these detailed case studies, additional advantages and disadvantages were discovered. For completeness, this table includes the additional comments.

## UBC + Activity Registration Guidance Steps and Suggested Actions

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Table 3 shows the main steps used to create the UBC estimates based on Iraq’s experience. Sections are color coded for increased ease in identifying specific steps:

- Yellow—Steps that take place before and after UBC.
- Green—UBC methodological steps.

**Table 3. UBC + Activity Info for Creating Iraq’s HRP Financial Estimations**

HPC Element, Stakeholder & Role	Steps/Actions/Responsibilities	Tools & Data Sources
<b>PHASE 1. DEVELOPMENT OF INTERSECTORAL ACTIVITIES, INTERSECTORAL TARGETS, AND COSTS</b>		
<b>Step 1. Define Objectives, Response Approach, and Targets</b>		
Suggested Timing: October		
<b>Strategic Planning</b>		Data are pulled from the following sources and inputted into a customized Excel:
HC (Collaborate)	1. Define cluster objectives, response approach, activity name, and description that relate to the strategic objective. <sup>37</sup>	HNO
HCT (Collaborate)	2. Define implementation characteristics (i.e., name, modality, direct or indirect delivery, one-off or repeated delivery), target population (i.e., internally displaced people (IDPs) in-camp, out-of-camp, and/or returnees). <sup>38</sup>	For an example, see: <a href="#">Response Monitoring Objectives Activities Template-Tab 1) Objectives and Activities; Response Monitoring Objectives Activities Template-Tab 1) Activities and Indicators; Response Monitoring Objectives Activities Template-Tab 1) SADD &amp; Disability by Group</a>
Field Clusters <sup>36</sup> (Collaborate)	3. Indicators include people in need (PIN), people targeted, sex, age, disability, and other required dimensions.	
<b>Step 2. Generate Unit-Based Costs<sup>39</sup></b>		
<b>Strategic Planning</b>	Suggested Timing: November/ Continuous	
Field Clusters (Lead)	1. Review existing country activities <sup>40</sup>	Data are pulled from the following sources and inputted into a customized Excel:
Operational		

<sup>35</sup> See also “Improving ABC for the 2021 Iraq HRP: Draft for discussion, as of 16 September 2020.”

[20200916 ABC Recommendations for Improvement.docx - Google Docs](#)

<sup>36</sup> Also referred to as country-based clusters, national clusters, and sub-national clusters.

<sup>37</sup> Cluster objectives should relate to one specific objective and each activity should be unique to a specific cluster objective.

<sup>38</sup> Each activity can only have one modality (i.e., an intervention of the same type, but with multiple modalities, would need to be considered as different activities). Modalities might include cash or vouchers, in-kind or delivery services, which are provided directly or indirectly to the target population once or repeated.

<sup>39</sup> To support this step, clusters may want to use selected partners representative of the humanitarian community (i.e., UN organizations, international non-governmental organizations (INGOs), national non-governmental organizations (NNGOs), and local non-governmental organizations (LNGOs), and private sector) to help obtain costing parameter estimates and where possible to establish a sector / cluster-specific “cost databases”.

<sup>40</sup> If the information does not exist or is irreconcilable in HPC tools, advice may be sought from global clusters and the focal point for the cash working group.

<p>Partners (Collaborate)</p>	<ol style="list-style-type: none"> <li>2. Group similar activities and identify key activities<sup>41</sup></li> <li>3. Identify activity resources such as wages, procurement, transportation, warehousing, security, overhead, etc. For example, transportation resources can include planes, boats, or trucks. Similarly, personnel costs for different categories of personnel need to be considered (e.g., international, national staff, consultants, etc.).<sup>42</sup></li> <li>4. Establish units of measurement: this UBC methodology encourages the use of per person or per beneficiary where possible, for consistency across the activity resources.</li> <li>5. Identify unit prices<sup>43</sup></li> <li>6. Develop cost range: Timing of the delivery can affect costs. For example, seasonal challenges that impact transportation options and related costs. Also, the location of the people in need and access to those people can impact costs. Partners' location, implementation capacity, and their ability to obtain competitive prices also influence cost estimates.</li> <li>7. Incorporate overhead, capacity building, and monitoring costs<sup>44</sup></li> <li>8. Create average per unit cost based on minimum and maximum ranges informed by planned targets, location, partners, geography, etc.</li> <li>9. Calculate overall costs: Field clusters multiply the average unit cost for a specific activity with the total number of units per activity (e.g., US\$X per NFI to Y number of individuals). The minimum and maximum unit costs can also be multiplied by the total number of units per activity to demonstrate the range of total costs donors may expect for a given activity.</li> <li>10. The completed Excel spreadsheets can be returned to the respective country information management unit (IMU) coding activities and indicators. They also help inform mapping activity targets by district and population groups, described below.</li> </ol>	<p>Previous UBC-based projects</p> <p>Accounting systems</p> <p>Receipts</p> <p>Market Values</p> <p>For an example, see: <a href="#">Response Monitoring Objectives Activities Template-Tab 1) Activity Details</a></p>
<p><b>Strategic Planning</b></p>	<p><b>Step 3. Cluster Activity Targets are Aggregated to Estimate the Intersectoral Targets<sup>45</sup></b></p>	

<sup>41</sup> For example, for the education cluster, activities that pertain to school feeding programs in one group, and early childhood education activities in another group.

<sup>42</sup> For many INGOs and UN organizations, international wages are often the most expensive, specifying if personnel are local or international and the role of the individual (e.g., local driver, international administrative staff, etc.) is essential.

<sup>43</sup> The terms “price” and “costs” are often used interchangeably. However, there is a difference in the definitions of these terms. Price is defined as the unit value of a cost driver or resource. In its simplest definition, cost is the unit price of a resource multiplied by the number of resources needed (e.g., the unit price of an NFI multiplied by the number of beneficiaries generates the cost of the NFIs needed).

<sup>44</sup> The absence of standardized agreements on the inclusion of indirect and support costs means that decisions are taken on a case-by-case basis. Global clusters, cluster members, and cash focal points can provide guidance on what percentage should be applied. Also see IASC (November 2022). Research Report: Overhead Costs Allocation in the Humanitarian Sector. [Overhead cost allocation in the humanitarian sector \(icvnetwork.org\)](#)

<sup>45</sup> There is no single approach or method that can be used for this step. Instead, each country must determine the most suitable method for them. The strategic objectives, and the alignment with cluster objectives and activities, will determine how the

Field Clusters (Collaborate)	<u>Suggested Timing: November/Continuous</u>	
	1. Mapping activity target caseloads by district and population group.	Customized Excel
ICCG (Collaborate)	2. Define aggregation rules for combining the activity targets at the district level (per beneficiary group).	For an example, see: <a href="#">Response Monitoring Objectives Activities Template-Tabs 2</a> <a href="#">District Caseload-IDPs IC, 2</a> <a href="#">District Caseload, IDPs OoC, 2</a> <a href="#">District Caseload-Returnees</a>
	3. The completed Excel spreadsheets can be returned to the respective country information management unit (IMU).	
<b>PHASE 2: DEVELOPMENT OF THE PLANNING AND MONITORING FRAMEWORK AND PLATFORM<sup>46</sup></b>		
<b>Step 4. Definition of the Monitoring Platform Requirements and Configuration of ActivityInfo<sup>47</sup></b>		
<u>Suggested Timing: November/Continuous</u>		
Strategic Planning  Information Management Unit (IMU)/ ActivityInfo Taskforce	1. Finalize the information architecture, platform design, and define supporting data management processes. a. Includes developing and implementing the Activity Plan Module (APM) for field clusters to create the "operational plans" and developing and implementing the Response Monitoring Module (RMM) designed to the HRP (i.e., implementation of cluster monitoring forms).	Activity Plan Module (APM)  Response Monitoring Module (RMM)
	2. Develop and implement the APM platform for Clusters to support the capture of operational plan information. a. Includes the planned project and/or details of the partner projects through which the activities will be implemented	
	3. Develop and implement the RMM designed to the HRP.	
<b>Step 5. Develop Cluster Operational Plans and Partner Activity Plans</b>		
Strategic Planning	Suggested Timing: December	

cluster activity targets are aggregated together to estimate the intersectoral targets (overall and by strategic objective). The inter-cluster coordination group (ICCG) at the country-level decides how the activities are combined, so that targets may be determined by cluster, population group, and strategic objective. As an example, for the 2023 Ukraine HRP, cluster activity targets were first aggregated by population group, then by strategic objective, and then aggregated together to calculate the overall target. The monitoring framework will have to be set up in a similar fashion to ensure that activity achievements can be aligned with the targets.

<sup>46</sup> Developing the planning and monitoring framework and platform is supported by the APM and RMM. The APM and RMM can be configured using any data collection tool, including XLS templates, however, the recommendation is that an online data management tool, such as ActivityInfo, be used for this purpose. The RMM is linked to the APM, which can also provide a link to FTS. While the APM provides the operational information about activities, the RMM captures activity implementation details Who Does What, Where, When, and for Whom (5W), to support the monitoring of ongoing humanitarian activities.

<sup>47</sup> This step is highly technical and not likely to be conducted in the field at this time.

Field Clusters (Collaborate)	<ol style="list-style-type: none"> <li>1. Clusters prepare operational plans (i.e., mapping of activities by partner, location, and population group)<sup>48</sup> in a collaborative process between field clusters and operational partners<sup>49</sup></li> <li>2. Partners prepare and register activity plans <ol style="list-style-type: none"> <li>a) An activity plan is registered when a project is either planned (funding has been requested/proposal has been submitted) or confirmed (funding commitment/project yet to commence)</li> <li>b) Allows for tracking in the RMM used in Step 7.</li> </ol> </li> <li>3. HRP is published and tracked in FTS.</li> </ol>	Activity Plan Module  <a href="#">Financial Tracking System</a>  HRP Template
Operational Partners (Collaborate)		
HCT (Reviews, adjusts, approves)		
OCHA (Reviews, adjusts, approves, uploads the HRP to FTS)		
HPC Focal Point and Other Team Members (Writes HRP)		
<b>Step 6. Mobilize Resources and Report in FTS</b>		
<b>Resource Mobilization</b>	Suggested Timing: Continuous	
Operational Partners (Lead)	<ol style="list-style-type: none"> <li>1. Mobilize resources</li> <li>2. Report funds raised to FTS—As funds are secured, partners report the amount received to OCHA, and OCHA documents it in FTS.</li> </ol>	<a href="#">Financial Tracking System</a> <sup>50,51</sup>
OCHA (Support)		
<b>Step 7. Implement and Monitor Projects</b>		
<b>Implementation and Monitoring</b>	Suggested Timing: Continuous	

<sup>48</sup> Because UBC does not use projects, instead cluster operational plans are used, clusters engage with operational partners to map out their planned activities through a “project lens.” These planned activities are not intended to generate a “wish list” of projects. Instead, it is a mapping of activities that are likely to occur because 1) a partner already has funding for a project, 2) a project proposal has been submitted, or 3) a partner is already operating in an area and intends to continue operations. The APM remains as an open database for partners to update their activity plans (i.e., projects) as operational conditions change.

<sup>49</sup> This initial mapping of activity plans is a critical collaborative process, which includes peer review (equivalent to what would be done in the setup of projects for a project-based plan).

<sup>50</sup> ActivityInfo provides a general qualitative link between funding flows in FTS and implemented activities. One of the goals of APM is to “substitute for the lack of project-specific details included in the UBC approach. The HCT and ICCG, supported by the Iraq Humanitarian Fund (IHF), partner organizations, donors, and headquarters-based tools/mechanisms, will monitor funding flows through FTS, supported by local tools, to advocate and mobilize resources to reduce funding gaps and support HRP activities.” Funding requirements and funding received per partner are linked to the relevant activity through the country-based planning and reporting platform. To strengthen the transparency and links between funded projects and HRP activities, partners are encouraged to identify in their HRP project descriptions which cluster activities their interventions contribute to. This will provide a better overview of funding availability and gaps.

<sup>51</sup> Operational partners have two different ways they can report financial contributions. The first is by completing an [Excel template](#) found on the [FTS website](#) and the second is to [complete a form](#) created through the KoboToolbox.



<p>Operational Partners (Implement and Co-Lead Monitoring)</p> <p>Clusters (Co-Lead Monitoring)</p>	<ol style="list-style-type: none"> <li>1. Implement funded projects</li> <li>2. Monitor at the project, cluster, and HRP level</li> </ol>	<p>Response Monitoring Module</p>
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*HC=Humanitarian Coordinator; HCT=Humanitarian Country Team; OCHA= Office for the Coordination of Humanitarian Affairs*

## Additional Resources

[General Guidance](#) on HRP costing and project registration.

[Case Study 1: PBC + Project Registration and Vetting](#) based on the steps used to generate South Sudan, Syria, and Nigeria's HRPs financial requirements.

[Case Study 2: UBC + Project Registration for Coordination, Planning, and Monitoring \(Hybrid\)](#) based the steps used to generate Sudan's HRP financial requirements.

[Case Study 3: UBC + Activity Registration for Coordination, Planning, and Monitoring](#) based on the steps used to generate Iraq's HRP financial requirements.

## Appendix A. Units of Measure by Cluster

Cluster	Intervention Type	Unit of Measurement
Education	School-Based Education Delivery	Per Class
Education	Infrastructure Rehabilitation	Per School
Food Security	Cash-For-Work Programs	Per Participant
Food Security	Agricultural Input Distribution	Per Family/Household
Health	Primary Health Services	Per Primary Health Center
Logistics	Common Storage Services	Per Facility
Nutrition	SAM Treatment	Per Child Served
Shelter	Emergency shelter material	Per Family
WASH	Water Treatment	Per Person
WASH	Latrine Construction	Per Person

Source: Sudan: Inter-Cluster Coordination Group Unit Costing | Guidance/Discussion Paper | February 2020

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### Methodological Questions Can Be Directed To:

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