

Working Material 2.1

Resources: What an Environmental System Actually Costs

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This sheet puts the working parts of subchapter 2.1 into editable form: the Verification Pact, the review questions, the common mistakes as a self-check and the Operative Synthesis as an action plan. The empty columns are for your property. The reasoning behind each row is in the book.

GUIDING QUESTION

A budget line and a job title prove that resources were allocated once. They prove nothing about whether those resources still match what the system has grown to require.

Verification Pact: Market Claims Against the Standard

The first three columns are copied from the book. In the last one, note whether this claim circulates in your property — in a proposal, a brochure, a supplier's pitch or your own documents — and what you now hold instead.

What is claimed	Binding?	What actually holds	In our property
A resource allocation determined at system launch satisfies clause 7.1 indefinitely	No	The clause requires resources needed for maintenance and continual improvement, which by definition change as the system itself changes over time	
The existence of a named role and a budget line is sufficient evidence of resource adequacy	No	Adequacy is a question of whether the resource matches current system requirements, not whether a resource of some kind formally exists	
Adding a new objective or compliance obligation to the system is a decision independent of the resourcing that supports it	No	Each addition to the system increases what clause 7.1 requires the organisation to resource; approving new scope without revisiting resourcing addresses only half of what the clause requires	
A dedicated employee's willingness to absorb growing responsibility without complaint is evidence the current resourcing is adequate	No	An employee's informal triage under an unsustainable workload is evidence of a resourcing gap, not evidence of its absence — the gap is simply invisible until something specific fails	
Resource adequacy is primarily a financial question	No	Annex A names human resources, infrastructure, technology, and natural resources alongside financial resources — time allocation specifically is a human resource question independent of budget	
A system that has passed every certification audit to date has, by definition, been adequately resourced	No	An audit examining documentation and outcomes may not surface a resourcing gap that a diligent employee's own triage has, until that point, successfully concealed	

A Checklist for the Next Resourcing Review

Answer each question with Yes, Partly, No or N.A., and name the evidence: a record, a date, a person, a place someone can go and look. An answer without evidence is an opinion.

Question	Why it matters	Answer	Evidence
When was our current resourcing level last calculated against actual current system scope, not assumed adequate from an earlier point?	The single question the Dubai case turns on entirely		
Does adopting a new objective, aspect, or obligation trigger a resourcing check, or does scope simply accumulate silently?	This is what would have caught the gap at any of a dozen points across five years, rather than only at the end		
Have we asked the person responsible for the system directly what they have quietly stopped doing to manage their workload?	This is the question that would have surfaced the coordinator's triage years before a covenant went unmonitored		
Does our organisation have a track record of responding to workload concerns with support, or with advice to prioritise better?	The signal an organisation sends the first time determines whether anyone raises it a second time		
Have we distinguished a resourcing gap from an individual performance issue when a specific failure surfaces?	Confusing the two, as the counter-case shows, corrects nothing and adds harm		

Common Mistakes — Self-Check

Tick every mistake you recognise in your own property today, and write next to it where you saw it. A ticked box is not a nonconformity; it is a place to look before an auditor or an incident does.

☐	Mistake (from the book)	Where we see it
☐	Determining resource adequacy once, at system launch, and never revisiting it as the system grows.	
☐	Approving new objectives, aspects, or compliance obligations without a corresponding resourcing assessment.	
☐	Treating the existence of a role and a budget line as evidence of adequacy, rather than testing the actual ratio between requirement and capacity.	
☐	Allowing a conscientious employee's informal triage to conceal a resourcing gap indefinitely.	
☐	Treating a missed obligation as an individual performance failure rather than as evidence of a structural resourcing shortfall.	
☐	Assuming resource adequacy is primarily a financial question, overlooking time, expertise, and infrastructure as resources in their own right.	
☐	Failing to connect major property expansions or new operating areas to an explicit resourcing review timed with the expansion itself.	
☐	Assuming a system that has passed certification audits is, by definition, adequately resourced.	
☐	Responding to a discovered gap with a narrow, single-issue fix rather than a genuine review of the underlying ratio.	

☐	Mistake (from the book)	Where we see it
☐	Reprimanding an overloaded employee's triage decisions without addressing the workload that produced them.	

Operative Synthesis — Action Plan

The three horizons and their actions are copied from the book. Owner and due date are yours to fill: an action without both is a wish.

Horizon	Action from the book	Owner	Due date
Act on immediately	Calculate, honestly and specifically, the current hours the environmental management system's full scope actually demands — every objective, every compliance obligation, every significant aspect's monitoring or verification need — and compare that figure directly against the time currently allocated to the person or team responsible for it.		
Plan for	Establish a standing requirement that any proposal to add a new objective, aspect, or compliance obligation include an explicit resourcing assessment before adoption; and review the current allocation against actual system scope at least annually, independent of whether any specific gap has yet surfaced.		
Monitor going forward	Ask the person responsible for the system directly, and regularly, what they have stopped doing or reduced in frequency to manage their current workload — treating any honest answer as a resourcing finding requiring action, not a performance concern requiring correction.		

WHAT THIS SHEET IS NOT

ISO 14001 does not prescribe this form. No clause asks for this worksheet, its columns or a register of market claims; the standard sets requirements and leaves the means to the organisation. This sheet is a working aid drawn from the book: use it, change it or set it aside. Where it touches a requirement, the text of ISO 14001:2026 is the authority, not this page — and nothing on it replaces your own reading of that text.

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