



ASAP HIV/AIDS Costing Model

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Key Features of the Model

- **Designed specifically to support the Activity Based Costing Approach**
- **Logical menu-driven sequence of steps**
- **Level of detail up to the user:**
 - **e.g., major drugs, laboratory supplies, other key cost items**
 - **selected activities**
 - **or comprehensive; all costs/activities**

Key Features of the Model (cont'd)

- User can easily do variance simulations- eg
 - different coverage levels,
 - unit cost reductions
- Allows mapping of expenditure types to government accounting framework
- Supports complete cycle of planning, budgeting, operations and evaluation
- Inflation capability at users discretion
- Financing gap analysis

More features!

- **Unit cost report**
- **Templates for M&E & training**
- **Coverts results to format suitable for Global Fund Proposals**

Microsoft Excel - ASAP Costing Template Demo v2.xls

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Menu Start

ASAP HIV/AIDS Strategy Costing Model

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graph TD; Start([Start]) --> S1[Enter Basic Data]; S1 --> S2[Enter Targets and Coverage Levels]; S2 --> S3[Complete Chart of Accounts and Mapping]; S3 --> S4[Enter Unit Costs]; S4 --> S5[Map Strategic Plan to HIV/AIDS Functions]; S5 --> C1[Review Costing for Standard Interventions]; C1 --> C2[Complete Costing for Special Interventions]; C2 --> C3[Review Total Costs]; C3 --> C4[Reporting]; C4 --> End([End]); C4 --> C1;
```

Menu Basic Data Targets and Coverage Chart of Accounts Strategic Plan Map

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Step 1 – Enter Basic Data

- Can largely be drawn from RNM or similar sources.
- Base data entered, model projects following years.
- Shading of cells is used to guide user:
- The system makes extensive use of drop down menus: reduces errors and speeds up the use of the model.

Microsoft Excel - ASAP HIV_AIDS Costing Model v5GF Case Study.xls

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Targets Menu

	A	B	C	D	E	F	G	H	I	J									
2		Menu	Targets and Coverage	Top															
4			<ol style="list-style-type: none"> 1. Click on heading to go to relevant section 2. Fill in Green Cells only -- can put in base-line and end-line data -- base year figure is carried forward, but can be changed if needed -- if end-line is provided, the intervening years will be interpolated 3. Check results in mauve cells 4. Yellow cells are imported from Basic Data sheet 5. Click on "Go to top" to return to list of headings <p>To Print: Select <File> <Print> then select printer and select <OK> Print area is set and paper is selected for A4</p>																
11		Report																	
12		Menu																	
14		A.									ARV							K.	Prevention of mother-to-child transmission
15		B.									Sex workers							L.	Mass media
16		C.									Men who have sex with men							M.	Blood safety
17		D.									Injecting drug users							N.	Post-exposure proph
18		E.	Orphans and Vulnerable Children							O.	Safe medical injectio								
19		F.	Youth							P.	Universal precautions								
20		G.	Workplace programs							Q.	Health Resources								
21		H.	Condom provision							R.	Nutritional Supplements								
22		I.	STI management							S.	Prophylaxis for Opportunistic Infections								
23		J.	Voluntary counseling and testing							T.	Treatment for Opportunistic Infections								
24										U.	Palliative and Other Care								
25										V.	Male Circumcision								

file:///C:/Documents and Settings/wb161710/My Documents/Archive 2 Dec 2002/Personal/HIV AIDS/ASAP Material/ASAP HIV_AIDS Costing Model v5GF Case Study.xls - Prevention_of_mother_to_child_transmission - Click once to follow. Click and hold to select this cell.

Menu Basic Data Targets and Coverage Chart of Accounts Strategic Plan Map

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Step 2- enter targets and coverage

- Objectives from NSP are entered as specific targets and coverage areas
- Data also taken from base data sheet
- Feeds targets into subsequent sheets

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Standard_Cost Standard Unit Cost

Line	Group	Product code	Account	Exp. Head	Exp. Sub-Head	Units	National Currency - KSH	Unit Cost
1	A - Staffing	A01	Administrative Staff			FTE		
2	A - Staffing	A02	Clerical and office support Staff			FTE		
3	A - Staffing	A03	Contracted Employees			FTE		
4	A - Staffing	A04	Other Technical and Craft Skilled Staff			FTE		
5	A - Staffing	A05	Semi-skilled Operatives and unskilled Staff			FTE		
6	A - Staffing	A06	Senior Technical Staff			FTE		
7	A - Staffing	A07	International Consultants			person month	1,491,000	2
8	A - Staffing	A08	Local Consultants (higher level)			person month	149,100	
9	A - Staffing	A09	Local Consultants (lower level)			person month	74,550	
10	A - Staffing	A10	Stipends Community Volunteers			stipend months		
11	A - Staffing	A11	Temporary Employees			stipend months		
12	B - Medical supplies and drugs	B01	AD syringes additional cost			each		
13	B - Medical supplies and drugs	B02	Formula milk (annual cost)			per person		
14	B - Medical supplies and drugs	B03	Ntritional supplements (annual cost)			per person		
15	B - Medical supplies and drugs	B04	Universal precautions annual cost per hospital bed			per bed		
16	B - Medical supplies and drugs	B05	ARV consumables (annual)			per person		
17	B - Medical supplies and drugs	B06	Condom vending machine			each		
18	B - Medical supplies and drugs	B07	Condoms - Female			each		
19	B - Medical supplies and drugs	B08	Condoms - Male			each		
20	B - Medical supplies and drugs	B09	Drug substitution costs (per IDU)			per person		
21	B - Medical supplies and drugs	B10	Blood HIV screening			per unit		

1. Fill in Green Cells only with relevant government account information
 2. Make sure that all necessary types of costs are included
 3. Add accounts under relevant accounting group (include units and product codes)
 4. When finished, click the "Done" button before returning to the Menu

1. Enter unit costs in national currency
 2. Check USD amount: 1 USD
 3. Check units to make sure they are correct
 4. When finished, click the "Done" button

FTE = full-time equivalent

Done

Menu / Basic Data / Targets and Coverage / Chart of Accounts / Strategic Plan Map

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Step 3- complete chart of accounts & unit costs

- **Single chart of account used with standard unit costs**
- **Unit costs may also be mapped to government chart of account**
- **Standard unit costs entered for each expenditure account**

Step 4 – Mapping of Strategy to Standard Functions

- Where strategies and related activities are introduced
- Each activity is mapped to a standard functional classification according to priority, priority strategy, and activity
- A classification can have more than one activity
- Costs for activities derived from activity costing sheet

Step 5 – Costing Standard

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1	Menu	1. For standard activity, check units imported from targets section													
2	Standard	2. Revise targets if units are not correct (press Menu, "Enter Targets ...")													
3		3. Fill in green sections, and check costs for reasonableness													
4		4. To change expenditure types, select from drop-down (pick list)													
5		5. To add rows, position cursor in Column A, select <Insert> <Row>													
6		Then copy previous row, and change expenditure type as needed													
7		6. Costs are automatically carried forward to strategic plan summary													
98															
99															
100	Back to Plan	Voluntary Counselling and Testing													
101		National Program													
102		Number of people to be provided VCT							Standard	2006	2007	2008	2009	2010	
103		Testing and Counselling Protocol								444,061	450,385	456,801	463,309	469,913	
104		Rapid test 1 (percent of people)								100.00	100.00	100.00	100.00	100.00	
105		Rapid test 2 (percent of people)								5.00	5.00	5.00	5.00	5.00	
106		Serological test (percent of people)								-	-	-	-	-	
107		Counselling Visits (number per person)								4.00	4.00	4.00	4.00	4.00	
108										* can change individual annual percentages if needed					
109															
110															
111															
112		Laboratory Tests - Abbott determine	each		350										
113		Laboratory Tests - ALT	each		400										
114		Laboratory Tests - CD4	each		450										
115		Laboratory Tests - Chol/TG	each		500										
116		Laboratory Tests - Creatinine	each		550										

Targets and Coverage / Chart of Accounts / Strategic Plan Map / Activity Costing / Fur

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Step 5- Complete costing for standard interventions

- **Ensure that all appropriate costs are included and that they make sense**
- **Inputs derived from drop down menus and & unit costs from chart of accounts**
- **Determine # units for each activity**

Step 6 - Costing "Additional"

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1	Menu	1. For standard activity, check units imported from targets section											Special Interventions
2	Standard	2. Revise targets if units are not correct (press Menu, "Enter Targets ...")											1. Select desired expenditure types from d
3		3. Fill in green sections, and check costs for reasonableness											2. Fill in green sections with number of un
4		4. To change expenditure types, select from drop-down (pick) list											3. Do not add rows to standard activity, use
5		5. To add rows, position cursor in Column A, select <Insert> <Row>											4. To add new set of activities, add rows to
6		Then copy previous row, and change expenditure type as needed											Then copy previous table, and increase
7		6. Costs are automatically carried forward to strategic plan summary											

135	Voluntary Counselling and Testing										
136	Back to Plan	Voluntary Counselling and Testing		Unit Cost	Alt. Unit	Unit Cost	Number of Units				
137	1	Other VCT Activities #1	Units	KSH	Cost	USD	2006	2007	2008	2009	2010
138				-		-					
139				-		-					
140	Select cost types from pick list	Administrative Staff		-		-					
141		Clerical and office support Staff		-		-					
142		Contracted Employees		-		-					
143		Other Technical and Craft Skilled Staff		-		-					
144		Semi-skilled Operatives and unskilled Staff		-		-					
145		Senior Technical Staff		-		-					
146		International Consultants		-		-					
147		Local Consultants (higher level)		-		-					
148				-		-					
149				-		-					
150		Costing_VCT Additional #1 Total									
151		Detailed Description of Activity ==>									
152											
153											
154											
155	Back to Plan	Voluntary Counselling and Testing									
156											

Classification groups are color coded

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Report_Menu Reporting

	A	B	C	D	E	F	G	H	I	J	K
1		Menu		1. Select type of report required							
2		Reporting		2. Return to Menu when finished							
3											
4		Reporting Menu:		By Priority		Graph					
5											
6				By Activity							
7											
8				By Function		Graph					
9											
10				By Expenditure Type		Graph					
11											
12				By Government Classification							
13											
14				By Physical Quantities							
15											
16		Assumptions:		Print Basic Data							
17											
18				Print Targets and Coverage Levels							
19											
20				Print Unit Costs							
21											
22											

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Global Fund Module

- **Model converts ABC results to Global Fund format**
- **Check mapping of expenditure**

MODEL STRENGTHS

- **SINGLE COST SOURCE**
- **MAPPING OF STRATEGIES AND PULLING IN ACTIVITIES TO MEET STRATEGY NEEDS**
- **ACTIVITIES COSTED USING UNIT COSTS FROM CHART OF ACCOUNTS**
- **CONVERSION TO GLOBAL FUND FORMATS AND COST CATEGORIES**
- **GAP ANALYSIS**
- **FULLY INTEGRATED**

DISADVANTAGES

- **TOO BIG FOR EXCEL- MAYBE A DIFFERENT PLATFORM?**
- **THOROUGH UNDERSTANDING AND TRAINING NEEDED TO BE ABLE TO USE EFFECTIVELY**