**ADCni - non-intervention-specific**

**Overall approach**

The ADCni allows the examination of expenditures over time, since the start of the intervention. It is part of the “full” data collection.

The data to be collected are very similar to the expenditure and funding data in ARQni, except for the extended time period. Thus, to be efficient, this chapter focuses on how the ADCni is different from ARQni. An example is how to find out about all the people who have worked for the intervention over time. The chapter does not repeat many instructions already addressed in the ARQni chapter or in the Costing Techniques chapter, but instead references them.

Some data – e.g., for current and last fiscal year spending, and for buildings – can and should be completed in advance of administering ADCni. These data can be verified during ADCni administration.

There are two time periods that are reported in ADCni but not in ARQni. One is the period before the beginning of the most recent fiscal year, back to the inception of the intervention. The other is the period between the end of the most recent fiscal year and the last month.

For most types of expenditures, there are three worksheets, to allow recording data on a yearly, quarterly, or monthly basis. For these expenditures, use the time period option that is easiest. We prefer quarters or months to years, if feasible.

**Question-by-question guide**

**Personnel worksheet**

Personnel costs are critical for HIV prevention interventions, representing the vast majority of costs and changing as the intervention grows.

**Getting Started:** Start with the following adjustments:

A. Paste the personnel titles from ARQni, along with their corresponding salaries, other compensation, and economic costs for the last fiscal year into ADCni form.

B. The list of common personnel titles is meant to minimize omissions when the inventory of personnel is being created. **Please review the prompt list with the interviewee to ensure that all personnel have been included.**

C. You will probably need to add personnel which were used between the inception of the intervention and the time period included in the ARQni to this list. See next question.

D. Enter start and end dates of employment manually, using the drop-down lists provided in the relevant columns. If a staff member is still employed, use the current quarter and year as the end date.
E. If you have facility personnel on the list who are not associated with the intervention(s) being studied in the ADCni, select these irrelevant listings and clear the contents.

F. Make sure that, for the personnel still listed, you obtain complete information across all years of the intervention’s existence. Pay special attention to the period between the most recent fiscal year and the last month, as these data will not have been collected in the ARQni.

There are **two methods** to collect intervention-level personnel costs on this sheet. You can choose whichever is easier.

1. Enter **all information for individual employees**. Only employees involved directly or indirectly with the intervention(s) need to be included here.

2. If **total personnel costs** are available by time period, and there is a reasonable means to allocate these costs to the intervention(s), it is unnecessary to record individual salaries. (See the Allocations section below.) Total personnel expenditure for each time period can be recorded in the “spending” row.

**Note:** Even if total personnel costs are used, it is still necessary to record the first 7 columns of information for each person working for the intervention(s). These columns include: initials, job category, (job title), start/stop dates of employment, presence/absence of compensation, and (market price of employment).

1. **Question: Initials**

   *What are the initials of the person who is or was a staff person, trainee, or volunteer?*
   
   - **Format:** Text
   - **Purpose:** To connect personnel titles to individual employees so that we can examine personnel trends later. For example, “On average, what is the duration of employment for employees in the most cost-effective interventions? Or In the least cost-effective interventions?” Referencing personnel initials allows us to do this.
   
   - **Reasonable Answers:** KM, FG1, FG2
   
   - **Unreasonable Answers:** M?
   
   - **Tips:** If more than one person has the same initials, please place a number after the initials (e.g. cm1, cm2). If the same person appears on multiple lines, use the same initials in all cases.

2. **Question: Job Category**

   *What is the job category of the person whose initials you just told me?*
   
   - **Format:** Text. Choices:
Senior managerial/administrative staff
Nurse or other medical service staff
Counselor
Medical/health support staff
Other support staff
Other (specify)

- **Purpose:** In order to compute personnel costs with as much precision as possible, and to determine how these costs have changed over time, we need to generate a comprehensive list of all the people who worked for the PANCEA intervention(s) in any capacity – paid or volunteer. **We need to know not only who works for the intervention RIGHT NOW, but also those worked for the intervention IN THE PAST, but are no longer a staff members.**

3. **Question: Job Title**

*Please tell me the job title of this person previously or currently working for the intervention.*

- **Format:** Text
- **Purpose:** Personnel title is more specific than category. It is useful for tracking individuals over time, and for market pricing. **Please complete job title unless the job category field provides sufficient detail.**
- **Reasonable Answers:** Counselor; Volunteer Counselor, Trainee Nurse, accountant
- **Unreasonable Answers:** John Doe (actual name), Volunteer, Trainee
- **Tips:**

  - **Trainees and volunteers require special attention.**
    - **Trainees** should be listed with the title “Trainee X.” For example, a nurse employed by the intervention that is still in training and is therefore not receiving a full salary should be listed as a “Trainee Nurse.”
    - **Volunteers** are individuals that work for an intervention but do not receive a salary, though they may receive some “payment” in the form of meals provided, travel expenses, stipends, etc. Volunteers should be listed with the title “Volunteer X.” For example, a counselor employed by the intervention should be listed as a “Volunteer Counselor.”

If an individual changed jobs – such as going from trainee counselor to counselor – they should be on one row per job.

Make sure that, for the personnel still listed, you obtain **complete information across all years of each person’s involvement in the intervention.** You may need to add several more rows for each staff member listed.
4. **Question**: Start Date

*When did you hire x?*

- **Format**: Month/Year (MM/YYYY)
- **Purpose**: To determine when each staff person started working so that we can collect salary information from that date onward.
- **Reasonable Answers**: 12/2001
- **Unreasonable Answers**: January 1999

5. **Question**: End Date

*When did x stop working for you?*

- **Format**: Month/Year (MM/YYYY)
- **Purpose**: We need to determine when each staff person stopped working so that we can collect salary information up to that date.
- **Reasonable Answers**: 05/1999
- **Unreasonable Answers**: January 1999, “Current”

6. **Question**: Compensation

*Does he/she receive any compensation? (i.e. salary, bonuses, per diem or other?)*

- **Format**: y/n
- **Purpose**: To establish if compensation of any sort was provided for personnel engaged in the intervention.
- **Reasonable Answers**: Y or N
- **Unreasonable Answers**: some
- **Tips**:
  1. This should include any type of compensation, including meals, stipends, salaries, bonuses, per diems, etc.

7. **Question**: Total Compensation, Economic Cost

*What would you have to pay to hire someone to do the work of employee X?*

- **Format**: Number
Purpose: To estimate economic costs for all personnel who do not receive a normal wage, except for volunteering integral to the mission of the program. The methods for economic cost/market pricing are described in the Costing Techniques chapter.

The purpose of this and all other economic cost questions is to establish the “true” cost of establishing and running an intervention. The financial costs of donated or subsidized goods or services will not reflect their true worth. Using economic costs will facilitate: 1) fairer comparisons of costs and cost-effectiveness between interventions, 2) planning the costs of replicating a program, and 3) estimates of resources needed for “scaling up,” for example.

Reasonable Answers: 1200 (normally, local)

Unreasonable Answers: 120 (dollars – but no currency indicated in next field)

Tips:

The time period of the economic cost estimates should be the same as that for the financial costs (i.e. monthly, quarterly, or yearly)

The economic cost estimates must be for the current time period, even if the staff member is not currently employed at the intervention.

There are three types of employees who should receive economic costing: trainees, volunteers, and staff who earn salaries that are outside the normal range for their job type. The methods for market pricing are described in the Costing Techniques chapter.

Financial Cost – use grid to right

How much did employee X receive during this month/quarter/year?

Format: Number

Purpose: The goal here is to get financial costs, i.e. what the employee was actually paid by the intervention. For volunteers who receive no payment, the quantity entered should be zero.

Since personnel expenses often represent a large portion of the total costs of an intervention, and because these costs often vary during the development of an intervention, it is essential to record these data over the entire time the intervention has been in existence.

Reasonable Answers: 48000 (local currency assumed)

Unreasonable Answers: 4800 (dollars – but no currency indicated)

Tips:

1. This should be the gross salary in a typical month/quarter/or year and should also include other substantial payments, such as a living allowance, bonus, or benefits (not recorded in recurrent costs, to avoid double-counting).

   If the non-salary payments represent a small portion of
compensation (<20%) and they are hard to obtain, it’s ok to describe them and rough % in comments.

2. Make every effort to find this information in records. If this is not possible, ask for an estimate of your interviewee.

3. If entering by salary by month or quarter, complete salary for each month or quarter in each year, even if salaries stay constant across one year. (e.g., fill in the same monthly salary for each quarter during that year.)

There are 3 options to record % allocations on this form. You can choose whichever you prefer.

**Option #1: Individual-level allocation %s**
1. Complete the relevant “% allocation” columns for each time period (month, quarter, or year) for each individual listed on the personnel roster. This is the method described immediately below.

**Option #2: Total-level allocation %s**
1. If there is a reasonable means to allocate total personnel effort to the intervention(s), complete the “% allocation” columns for each time period as a total across all employees in the first row labeled “% Allocation(s)”.
2. Insert a comment, describing how allocations were computed.

**Option #3: Full-Time Equivalents (FTEs)**
1. In the “% allocation” columns, for each time period, record total current full-time equivalents (FTEs) for up to 10 job categories/titles, in the “FTEs” rows. Include volunteer efforts.
2. If there are more than 10 job categories/titles, insert this information as a comment.

**Personnel Allocation (%)**

*What percentage of the total personnel costs listed for this month/quarter/year can be attributed to the interventions being studied?* -
*Or- How much time did employee x spend working for the intervention being studied during this month/quarter/year?*

- **Format:** Percentage

- **Purpose:** To determine the total personnel costs for each intervention we are investigating. Since staff will work for more than one intervention in some cases, we can capture intervention-related costs by multiplying the salary and other compensation expenses for each staff member by the percentage of his/her time spent doing intervention work.

- **Reasonable Answers:** 75% for STI, 10% VCT, 15% Other.

- **Unreasonable Answers:** part time, full time

- **Tips**
  1. Ask about percentage allocations only for those employees directly associated with the intervention.
2. Staff who indirectly support the intervention (e.g. janitors, cooks, etc.) can be given the same allocation as the building allocation.

Data Source. (This will be done once for each section.)

What is the source of these data?

- **Format:** Text
- **Purpose:** We want to know the source of our data as a quality-control check. We are the most confident of data coming directly from written records, and the least confident of estimates based on recall alone.

These data instructions are the same as for other instruments, and are not repeated here.
Buildings Worksheet

“Buildings Rent/Mortgage”

The cost of buildings can be an important expense and can change as interventions expand or contract; therefore, we want to know how much the intervention spends on all buildings used for the intervention during each year of operation. Our primary strategy for computing building costs is to find rent or mortgage expenses in records for the entire building(s) and then to determine what percentage of the building is devoted to the interventions we are costing.

Getting Started: Start with the following adjustments:

A. Make sure that, for the buildings still listed, you obtain complete information across all years of the intervention’s existence. Pay special attention to the period between the most recent financial year and the last month, as this data will not have been collected in the ARQni.

B. As you compare data from the ARQni and ADCni, you might ask, “You told me that currently, or for the past year, the cost to your intervention was X. How do your expenses for 1998 compare to that?”

1. Question: Building description

What are the names and addresses of the building or workspaces that your intervention uses?

- Format: Text
- Purpose: In order to compute building costs with as much precision as possible, and to determine how these costs have changed over time, we need to generate a comprehensive list of buildings and workspaces that have been used by the intervention.
- Reasonable Answers: STI Clinic at 333 Main Street
- Unreasonable Answers: Clinic
- Tips:
  1. Enter the name and address of each building used by the intervention as the building description.
  2. This list SHOULD NOT INCLUDE locations that existed in another capacity prior to the intervention, and did not cost the intervention (or someone else) some money as a result of starting the intervention. For example schools, or stores at which condoms are sold, are generally excluded from our costing.)
2. **Question:** Furnishings

*Is this building or workspace furnished?*

- **Format:** Y/N
- **Purpose:** To determine the characteristics of the building or workspace.
- **Reasonable Answers:** Y or N
- **Unreasonable Answers:** anything else
- **Tips:**
  1. Itemization of furnishings is not required.

3. **Question:** Air Conditioning

*Is this building or workspace air conditioned?*

- **Format:** Y/N
- **Purpose:** To determine the characteristics of the building or workspace.
- **Reasonable Answers:** Y or N
- **Unreasonable Answers:** anything else
- **Tips:**

4. **Question:** Mortgage/Rent start

*What is the start date of the use of this building by the intervention?*

- **Format:** Month/Year (MM/YYYY)
- **Purpose:** To determine the time period that buildings have/had been in use by the intervention.
- **Reasonable Answers:** 12/2001
- **Unreasonable Answers:** January 1999
- **Tips:**
  1. If the intervention moved into the current building/s since the inception of the intervention, determine where the intervention existed prior to the current location. Use this dialogue to develop a comprehensive list of buildings occupied over the course of the intervention’s lifetime, and when each building/buildings was/were occupied.
5. **Question:** Mortgage/Rent end

*What is the end date of the use of this building by the intervention?*

- **Format:** Month/Year (MM/YYYY)
- **Purpose:** To determine the time period that buildings have/had been in use by the intervention.
- **Reasonable Answers:** 12/2001
- **Unreasonable Answers:** January 1999
- **Tips:**
  1. For all buildings still in use, enter the current quarter/year as the rent end date. If the building was in use prior to the inception of the intervention, please enter the date of intervention inception as the rent start date. Please select from the options in the drop-down lists.

**Buildings: Financial Cost -- Rents/Mortgages**

If total cost for all facility rents or mortgages exist from audits or accounting records, you may enter those total costs in the first row. If there are separate rents or mortgages for multiple buildings, provide information for each building on separate rows.

*How much did you pay to rent/pay mortgage for (refer to specific building) during the month/quarter/year?*

- **Format:** Number (local currency)
- **Purpose:** To collect costs for buildings and workspaces. Because these costs often vary during the development of an intervention, it is essential to record these data over the entire time the intervention has been in existence.
- **Reasonable Answers:** 48000 (local currency assumed)
- **Unreasonable Answers:** 4800 (dollars, not specified)
- **Tips:**
  1. If possible, provide rents by quarter within each year. If this is not possible, record the annual rent. Record rent information based on how it is listed in records. If records are unavailable, use the interviewee’s best estimate.
  2. If not rented, but ownership records exist, record quarterly/annual **mortgage** costs as opposed to rental costs, and note this in an open-ended comment box.
  3. If no payments were ever made/no records are available, obtain staff estimate of **current** building rent only. Also note **building area in square meters** in the comment.
% Allocations

Use the % allocations grid below the costing grid to record:

- current % allocation of each building to the intervention(s)
- the basis for these allocations, e.g., % of clinical space that is for the intervention, or % of staff time dedicated to the intervention.
- whether % allocations have changed during the life of the intervention(s), and
- if changes over time, estimates of % allocation of building costs on an annual basis.
Capital Goods

The purpose of this worksheet is to capture all expenditures for items that last longer than one year, and cost more than US $100.

Note that, unlike the ARQni, the ADCni is interested in all capital goods ever used by the intervention, not just those currently in use.

Getting Started: Before you start, make the following adjustments:

A. Start with the capital goods listed in ARQni.

B. You will likely need to add items to this list which were used between the inception of the intervention and the time period included in the ARQni.

C. Enter start and end dates of use manually. If a piece of equipment was being used prior to the intervention inception, use the date of intervention inception as the start date. If a piece of equipment is still in use, use the current quarter and year as the end date.

1. Question: Item Description

   - Format: Text
   - Purpose: In order to compute capital goods costs over time with good precision, we need to generate a comprehensive list of capital goods that have been used by the intervention.
   - Reasonable Answers: 1997 Nissan Patrol 4Wheel Drive
   - Unreasonable Answers: Truck
   - Tips:

     1. Link to ARQni as follows: “We already discussed expenses for all equipment you currently use for your intervention and used in the last fiscal year. You can see that I have included all these items here (show the worksheet to the interviewee). Now I would like to know about any equipment purchases you made prior to the equipment on this list.”

     2. For all equipment/capital goods purchased after the inception of the intervention—“Were you using another (name capital good) prior to using the one you have now?”

        a. If yes—enter the equipment description on a new row, and complete all relevant data.

        b. Then, proceed to the next item on the list, until all items from ARQni are reviewed.

        c. Then, refer to the prompt list in the comment to “Item Description” to find out about other capital goods.
3. Note that, for items over US $1000, the description should be specific enough for market pricing.

2. **When did you acquire or start using it?**
   - **Format:** Numbers (month or quarter, and year)
   - **Purpose:** To place capital goods use in the context of intervention history.
   - **TIP:** If the date of acquisition and the date of initial use are different, report the date of use and make a note in the Comments.

3. **When did you stop using it?**
   - **Format:** Numbers (month or quarter, and year)
   - **Purpose:** To place capital goods use in the context of intervention history.
   - **TIP:** Record only permanent cessation of use, not gaps in use.

4. **Was this item used or new when acquired?**
   - **Format:** Text: New or Used.
   - **Purpose:** This helps with economic costing.
   - **TIP:** If used, note age at acquisition in the Comments.

5. **How did you acquire it?**
   - **Format:** Text.
   - **Purpose:** This helps us understand financial costs and the financial mechanisms of equipment acquisition.
   - **Reasonable Answers:** Purchased with cash. Purchased on credit. Donated.
   - **Unreasonable Answers:** Brought to the facility on a truck. By mail. – We want to understand financial issues, not mechanical logistics.

6. **Question:** Price paid or monthly rent

   **Note:** If the respondent has total capital goods spending for the intervention, by time period, that’s acceptable instead of this question for each individual item. It should be reported in a grid of spending by time period. Other questions still need to be completed.

   *What was the price paid for X (list the item), or the monthly rent?*
- Format: Number  
- Purpose: To collect financial costs for the intervention.  
- Reasonable Answers: 48000 (local currency, so currency column blank); 4800 (US $, so noted in current column)  
- Unreasonable Answers: 4800 (US$, but no notation in the current column)  
- Tips:  
  1. Ask your respondent to help you find a record of the expenditure, and enter that value here.  
  2. If the program pays rent, record that value and note “Rent” in the comments.  
  3. If the intervention financed the purchase—i.e., they purchased it with payments over time – then use the following steps. (This is different than ARQni, because of the desire to record spending by time period.)  
    - Record the first expenditure for the item, and  
    - IN THE COMMENT BOX enter the monthly payment, interest rate and term of the financing.  
    - ***Be sure that recurring financing costs of the item are not included in the recurrent expenses sheet. ***  
    - If the item was financed or donated, ask if the interviewee has a written record of the cost at the time (i.e., a written price quote).  

7. Question: Cost Sharing  

Did you share the purchase of this equipment with another organization outside your facility?  
- Format: Y/N  
- Purpose: To determine cost sharing for purchase of each Large Equipment item devoted to the intervention in question.  
- Reasonable Answers: Y or N  

8. Question: Average % allocation  

What percentage of X (name the piece of large equipment) is used for (name the interventions) as opposed to other, unrelated tasks?  
- Format: Percentage  
- Purpose: To determine the proportion of each Large Equipment item devoted to the intervention in question.
- Reasonable Answers: 75% VCT, 25% other
- Unreasonable Answers: 0%, sometimes
- Tips:
  1. This estimate can be based on the proportion of time the equipment is used for the intervention as opposed to other tasks. Alternately, this estimate can be based on the proportion of the equipment’s output for the intervention as opposed to other tasks.
  2. The estimated allocation is the average for the life of the item, not by time period.
Recurrent Expenses Worksheets – goods and services

The purpose of this section of these two worksheets is to track spending of recurrent goods and recurrent services over time. In some interventions, recurrent spending is more than personnel.

We prefer the same general approach as in ARQni, listing information including spending by item. This helps characterize the mix of resources over time. This is what is described below. However, if reliable information on total recurrent spending is available by time period, that is acceptable -- particularly if coupled with efforts to estimate quantities and/or spending on the pre-specified items that are key to that intervention. If this approach is used, Option #2 for allocations will be preferred.

Getting Started: Start with ARQni data.

A. Then, add additional items used for time periods not covered by ARQni.
B. Obtain complete information across all years of the intervention’s existence.
C. Here’s a way to connect to ARQni: “We have already discussed expenditures for recurrent supplies the most recent fiscal year. You can see that I have included all these items here (Show the worksheet to the interviewee.). Now I would like to know about all the recurrent supplies purchases you made in other months/quarters/years. Was “Recurrent Expense X” consumed in 2000, Q3? In 2001, Q2?, etc.”.

1. Question: Description of Recurrent Expense
   What is name of this item?
   - Format: Text
   - Purpose: In order to compute recurrent expenses with precision over time, we need a comprehensive list.
   - Reasonable Answers: Overhead, Condoms. See below Tips for further explanation
   - Unreasonable Answers: any Large Equipment
   - Tips:
     You may want to use the multi-step method used in ARQni (see that chapter).
     Alternatively, if recurrent spending accounting categories are stable over time, you can list each category in each time period and fill in the amounts, with occasional added categories/rows as needed for different types of spending.
     Make sure there is no double-counting of labor in recurrent supplies and personnel.
2. **Question:** Redundant Category

- **Format:** text
- **Purpose:** This field records cost redundancies, to eliminate double-counting across pre-specified and program-dictated categories. When entering expenditures from accounting records, a broad category like “medical expenses” may include specific items like “male condoms”. The broad category (e.g., “medical expenses”) should be recorded in the “redundant category” for male condoms to indicate they have been included in the broad category.

**Questions by time period – spending, number received, allocations.**

Each time period asks for the following for each item.

**For Goods:**

- **How many did you purchase?** This allows calculation of economic costs.
- **How much did you spend?** In local currency, unless otherwise specified in the comments.

As noted above, you may choose to report totals instead of this column for individual items. The totals are for the specific interventions and/or for the facility with allocations to the interventions.

- **How many did you receive free from parent organization or other donor?**

  Donated goods will be costed using market pricing. Please be sure there is adequate description to do so (see Costing Techniques).

**% Allocation**

There are 2 options to record % allocations on this form.

**Option #1: Item-level allocation %s**

Record % allocations for each recurrent item listed. This is preferred.

**Option #2: Total-level allocation %s**

* When it is not possible to separate total recurrent expenditure for the intervention(s) from the facility, but a reasonable basis for % allocation of costs to the intervention(s) exists, % allocation(s) for each time period can be recorded in the “Facility Total” row.
* A thorough explanation of the basis for the allocation(s) should be included as a comment. E.g., based on floor area.
* When available, the “Total” rows for up to 2 Interventions should be indicated, too. This row is directly above the “Facility Total” row.
For Services:

How much did you spend?  
In local currency, unless otherwise specified in the comments.

As noted above, you may choose to report totals instead of this column for individual items. The totals are for the specific interventions and/or for the facility with allocations to the interventions.

What is the value of services donated by parent org or other donor?  
This is asked as “value” rather than number donated since services are typically not countable.

% Allocation  
See above, for goods.
“Funding Stream”

The purpose of this section is to document fluctuations in the mix of funding sources over time.

**Question Table: Funding**

- Complete the table on approximate funding mix by year. The types of funders are pre-coded in the first column. The percents must add to 100% for each year.
- This should be completed once per intervention. If this is too difficult for the respondent, once per program (across interventions) is acceptable.