COSTING TECHNIQUES

The purpose of this section is to describe in one location the procedures for collecting cost information for PANCEA interventions and the facilities at which they are based. Many portions of this section appear in instrument sections of the manual in text boxes, for convenient reference. And, of course, the instrument sections provide many detailed instructions not provided here, especially on non-costing questions.

Contents
- The section is organized around the four types of cost: Personnel, Recurrent, Buildings, and Capital.
- For each type of cost, we provide detailed instructions on:
  - Costing, for obtaining “facility”/subunit and intervention-level costs;
  - Market pricing, both on- and off-site; and
  - Allocations, to assign facility costs to interventions.
- At the end are two references: Prompt Lists and the Market Pricing Procedure Grid.

Personnel

Costing

Use the following procedure to create a comprehensive list of all personnel, including volunteers, who are currently working in the facility\(^1\), or worked in the facility at some point in the “last month” or “most recent fiscal year”.

ARQni

1. Ask for individual detail (e.g., initials, level of education, salary, etc.) for all personnel who are involved in the HIV intervention(s) we are examining, either directly (e.g., a counselor) or indirectly (e.g., a gardener). All personnel who worked during the “last month” or “most recent fiscal year” should be included, even if some employees no longer work for the facility.

   Note: We collect full personnel costs for the facility in the Facility Expenditure worksheet, and the number of personnel working in each building in the building worksheet. In this sheet, however, we focus on those involved in the HIV interventions. If it’s easier to list all individuals in the facility (including some who have 0% allocations to the interventions), that’s ok.

2. Use the prompt list to get complete data. Ask your respondent about each job category that has not already been recorded. (See Prompt Lists at the end of this section.)

3. Work backwards in time to get complete data. Ask your respondent whether another person worked in job category / title “X” prior to person “Y”, if you see that no one worked in a particular job category prior to a certain date. For example, you might say, “I

\(^1\) The “facility” is either the entire facility, if the intervention is integrated throughout, or a discrete subunit of the entire facility in which the intervention is based. For a fuller discussion of the definition of “facility”, see manual sections on Working with a Facility and ARQni (3a. Total Facility Expenditure).
see that you had a registered nurse working for you beginning in 6/02; did you have a registered nurse working for you prior to that date?"

4. Enter as much as the requested information as possible for each individual.

5. Begin a new row of personnel data any time the job category or job title changes. Since some personnel will have multiple job titles over time, one person may have more than one row of data.

ADCni
There are two methods to collect intervention-level personnel costs on this sheet:

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).

**Market Pricing**

First some definitions, then Market Pricing for personnel.

**Market Pricing Definitions**

*Financial costs* are the actual costs paid for a good or service.

*Economic costs* represent the opportunity costs of goods and services, i.e., the value of the best forgone alternative use. In practice, they are the costs that would have to be paid to purchase these goods or services on the local market if not donated.

*Market prices* will be collected as detailed below each of the 4 cost areas in PANCEA: personnel, recurrent expenses, capital items, and buildings/workspaces. PANCEA will use market prices as proxies for economic costs in individual program (sometimes referred to as “accounting”) analyses and as factor prices in the econometric analyses.

**Rationale**

The purpose of market price questions is to approximate the “true” cost of establishing and running an intervention. The financial costs – the actual cost incurred by the facility – of donated or subsidized goods or services will not reflect their true worth. Using market prices, on the other hand, will facilitate: 1) more fair comparisons of costs and cost-effectiveness among interventions, 2) planning the costs of replicating a program model, and 3) estimating the resources needed for “scaling up.”
On-Site market pricing

Market prices should be entered in question 20 of the ARQni “Personnel Roster” worksheet and in question 7 of the ADCni “Personnel” worksheet. Market prices should be entered **ONLY for those employees** fitting one of the following criteria:

1. **Trainees** will have been labeled as such in the “Job Title” column. The market price for trainees is the value of the tasks they perform in comparison to their “fully trained” counterpart staff members, and reflects their relative productivity. For example, a Trainee Nurse may have the capacity to do 60% of the work of a fully trained nurse. In this case the market price should be recorded as 60% of the mean pay for a fully-trained nurse.

2. **Volunteers** will have been labeled as such in the “Job Title” column. In the case of volunteers, there are two types to consider: integral and non-integral volunteers
   - **Non-integral volunteers** are staff members who do not receive a salary, and are not trainees. The market price of a non-integral volunteer is your respondent’s estimate of what it would cost to hire an employee to fulfill the functions currently performed by the volunteer. For example, a “Driver Volunteer” may be an individual who provides transportation for an intervention without a salary (though he may receive other small benefits, like meals), and an estimate of his market price should be made using the method described for trainees above.
   - **Integral volunteers** are individuals who do not receive a salary, and are not trainees, but whose role as a volunteer is so essential to the mission of the intervention that the intervention would not pay them even if it could. **Integral volunteers should NOT have an estimate of their market prices made.** An example of this is when volunteerism is a way to ensure clarity of purpose for a volunteer peer educator in the eyes of the community in which she works. If this volunteer were paid for her work, she would lose credibility in her community and thus be unable to perform her function adequately. The market price of her volunteer work is therefore the amount she is currently paid, even if that amount is zero, and no market price should be entered. To determine whether or not a volunteer is an integral volunteer, ask your respondent, “**Would paying this volunteer a regular salary run counter to the mission of this intervention?**” If your respondent answers “yes”, the volunteer is an integral volunteer.
3. Detection of personnel who earn salaries outside the normal wage range for their job type requires vigilance from the interviewer when reviewing the list of employees for:
   - Employees earning less than minimum wage (note: the minimum wage must be in hourly terms to avoid misclassifying part-time workers).
   - Employees earning less than 50% or more than 150% of the suggested wage for the job classification.
   - Employees earning less than 50% or more than 150% of the wage for paid employees performing similar work in the same or other prevention organization.

Once it is decided that an individual requires market pricing of salary:

To obtain market prices, ask your respondent, “What do paid employees with similar positions, skills, and functions in this or similar prevention programs earn?”

If the first question can not be answered, then ask: “What would you have to pay to hire someone today to do the work of employee X?”

Note:

1. The time interval for the market price estimates should be the same as that for the financial costs (i.e. monthly, quarterly, or yearly)
2. The market price estimates documented in ADC must be for the current year, even if the staff member is not currently employed at the intervention. For example, even if an employee worked at the intervention for three months two years ago and is no longer employed, the market price estimate should still reflect his replacement costs for the current year.

Off-Site market pricing

Procedure: If your respondent is unable to provide estimates of the market price for employees requiring this, apply the local minimum wage (determined off-site) to any staff paid at less than this wage rate. Apply higher minimum wages by broad job classification, if available.

Allocations

First some definitions, then Allocations for personnel.
relevant proportion of her costs should be borne by Intervention A. Allocating this employee using the techniques detailed below will allow us to accomplish this assignment of costs.

The most accurate way to allocate an employee would be to utilize a time-motion study (or in the case of recurrent items, detailed inventory tracking). However, the PANCEA project is a retrospective study. Therefore, we have to rely on several options in order to collect the most accurate allocations possible. These include:

- Your respondent’s estimates based on experience and memory.
- The percentage of building space, or the percentage of time shared space is used by each intervention.
- Full-time equivalents (FTEs) recalled or found in records.
- The percentage of intervention-specific outputs that can be attributed to a capital item.

Methods for calculating allocations vary, depending on the instrument – ARQni or ADCni – and costing section – e.g., personnel, capital goods, etc. This variation is designed to provide the most efficient way to record each allocation given the type and manner of data collection for that instrument and type of cost. See individual manual sections and comments in the ARQni and ADCni for additional guidelines for recording % allocations.

***

**General Procedure:** An employee’s effort should be allocated based on the amount of time s/he spends performing duties for the intervention in question, during the time period being studied. Explicit allocations are typically calculated only for those personnel whose work directly supports the intervention. Employees who indirectly support the intervention (for example, janitors and cooks) are typically considered as “overhead,” and will be allocated on the same basis as the building in which they work (see below), often off-site.

**Step-by-step data recording:**
- Allocations should be expressed as percents. FTEs, if used per below, are recorded as numbers.

**ARQni—**

There are 3 options to record % allocations on this form. We offer these options so that data collectors and respondents can use the approach that is easiest and most accurately captures allocations, based on how the intervention(s) is/are staffed.

**Option #1: Individual-level allocation %s**
1. Complete the relevant “current % allocation” columns (question #21) for each individual listed on the personnel roster.
2. For each employee, ask the “query change” question (#22) to determine whether there were any changes in % allocations during the “most recent fiscal year”.
3. If there were changes, complete the “previous % allocation” columns (question #23) for that employee, and record the date of each change (question #24).

**Option #2: Total-level allocation %s**
1. If there is a reasonable means to allocate total personnel effort to the intervention(s), complete the relevant “current % allocation” columns (question #21) as a total across all employees in the first row labeled “totals”.
2. Insert a comment, describing how allocations were computed. E.g., based on % of all diagnoses.
3. Ask the “query change” question (#22) as a global question across all personnel to determine whether there were any changes in % allocations during the “most recent fiscal year”.
4. If there were changes, complete the “previous % allocation” columns (question #23) as a total across all personnel, and record the date of change (question #24).

**Option #3: Full-Time Equivalents (FTEs)**
1. In the relevant “current % allocation” columns (question #21), record total current full-time equivalents (FTEs) for up to 10 job categories/titles, in the “FTEs” rows. Include volunteer efforts.
2. Ask the “query change” question (#22) for each FTEs row used (up to 10) to determine whether there were any changes in FTEs during the “most recent fiscal year”.
3. If there were changes, complete the “previous % allocation” columns (question #23) for each FTE row used (up to 10), and record the date of change (question #24).

ADCni—

There are 3 options to to record % allocations on this form.

**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.

**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.
**Recurrent (non-personnel) Expenses**

**Costing**

*Recurrent Expense* data collection is an essential component of PANCEA. The procedure outlined below has been developed to most quickly and accurately capture these expenses.

Recurrent expenses are collected on two forms: goods and services. Goods are physical items like paper and staplers and test tubes. Services are activities performed for the program by others, like trainings or accounting services. Both the goods and services forms rely on facility records as well as on pre-specified lists of items (See Prompt Lists at the end of this section.) Recurrent expenses *excludes personnel expenses* captured in the personnel forms.

In order to use information available from the program’s accounting system, as well as to gather standard information on key recurrent expenses, use the following five-step approach:

1. **Record recurrent expenses as they are organized in facility records.** For example, an accounting category used by Facility A may be “Medical Items,” which includes medicines, HIV test kits, and other supplies. “Medical Items” should be entered as the recurrent item, along with the total expense. If any of the categories match the pre-specified recurrent expenses listed (e.g., HIV test kits), enter the records data in the relevant pre-specified rows. Include all items that cost $100 or more annually (e.g., If printing costs are approximately $20 each month, these costs should be included since the annual cost is $2400.)

2. **Use the prompt list to get complete data.** Ask your respondent about each individual item that has not already been recorded.

3. **For each pre-specified recurrent expense category** (e.g., HIV test kit, Training workshop for staff), enter as much of the requested information as possible.

4. **All pre-specified recurrent expenses for the intervention type must be addressed** with one of the following: the requested data; “N/A” if that item is not used by the intervention; or “included in” comments indicating the broader recurrent spending categories in which these expenses are reported.

5. **IMPORTANT:** If the data in a pre-specified row REPEAT information embedded in an expense category the program uses (e.g., if the cost of HIV tests kits are reported in their own pre-coded row and in “Medical items”), indicate the “master” category “Medical items” in the “redundant category” field. **This will avoid double-counting.**

For both the ARQni and the ADCni, once the recurrent expense categories have been entered as above, the number purchased (goods only), the amount spent and the number and/or value of services received free should be entered for each time period.

**Note:** recurrent expense categories or items may need to be revised for each time interval, as recurrent expense items may come in or out of use.

**Market Pricing**

Scan the list of recurrent expense items for entries that fit the criteria below, and do market pricing for each of these items as described below:
Market pricing should be performed ONLY for individual recurrent expense items, NOT for heterogeneous categories of recurrent expenses (for example “Medical Items”).

Market pricing should NOT be performed for items (especially services) that are unique, like a sensitization workshop, since this is not an item that could be easily priced by calling suppliers. Thus, in general, market prices of recurrent items will focus on goods rather than services, because most services are unique – they are not sold or purchased in standard configurations.

Market pricing should be performed for all recurrent expense items costing $1000 or more per year.

Market pricing should be performed for all recurrent expense items that were donated or heavily subsidized. “Heavily subsidized” means that the price paid is obviously far below the actual cost, e.g., a nominal payment of $500 for 10,000 HIV test kits.

For the most part, market pricing will be completed off-site, after on-site data collections have been completed. However, it is necessary to obtain adequate information while on-site to facilitate this effort later.

Step 1: On-site data collection

- Gather basic specifications for all items that will be market priced.
- Obtain either the manufacturer and model or the functional specifications (e.g., ELISA HIV Test Kits by Cambridge Biotech; 500mg penicillin ampoules; 5 ml disposable syringes; printing 5000 flyers). This information will allow for market pricing of a currently available item with equivalent characteristics.
- Since this information will be used off-site to estimate market prices, the more details about each item that are collected, the better.
- Enter the relevant specifications in the “Item Description” column for each item.
- Record the number acquired of each recurrent expense item.

Step 2: Off-site market pricing

- List all items to be market priced on the market pricing form. (UCSF will give you this form with further instructions toward the end of data collection.)
- Contact 3 suppliers of each recurrent expense item to be market priced. Obtain a market price from each supplier (e.g., local store, internet retailer, etc.)

Note: Market pricing is NOT a site-by-site endeavor. Rather, market pricing should be done once for all intervention programs using that item. For this reason, market pricing should occur when most if not all on-site data collection is complete.

Allocations

****

General Procedure: Non-personnel recurrent items should be allocated based on the proportional consumption of each item.

Step-by-step Data Recording:
• Allocations should be expressed as percents.

• ARQni
% allocation of recurrent expenses occurs once for each recurrent item. This % allocation should be the average % allocation for each item across the “last month” / “most recent fiscal year” time period.

• ADCni
% allocation of recurrent expenses should be recorded for each time period used – month, quarter, or year.

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.
Buildings

Costing

The technique for recording building costs involves collecting rent or mortgage information for each building. See the buildings part of the ARQni or ADCni instrument manual sections for a question-by-question guide.

Market Pricing

Market pricing must be performed off-site for all buildings and workspaces, though some data to allow this must be collected on site. See the two steps described below:

Step 1: On-site data collection (form in ARQni)
- Record the approximate total floor area (in square meters) occupied by each building and workspace in which the facility uses space. The relevant dimensions (width and length) may be entered as a comment for each building or workspace.
- Record the total area occupied by THE FACILITY within each building and workspace.
- Record the address of each building and workspace. Include GPS coordinates.
- Record the materials of walls, floors, and roof (ARQni) and whether or not the building came furnished and with air conditioning (ADCni).

Step 2: Off-site data collection
- Contact 3 real estate agents for estimates of the market rate to rent FURNISHED workspaces with the specifications collected on-site.
- All realtor estimates should be for the current year.
- We will provide you with a form and further instructions for market pricing toward the end of on-site data collections.

Allocations

General Procedure: Buildings should be allocated to interventions based on proportional usage, calculated from space or from personnel numbers.

Step-by-Step Data Recording:

ARQni:
% allocation of buildings will not be asked directly. However, we will collect information that will allow for off-site calculations of % allocations based on the proportion of
personnel used and/or the proportion of building space used for the intervention(s). The relevant ARQni questions as follows:

- Number of personnel assigned to the intervention (personnel roster)
- Total number of personnel working in each building. (question #7, Buildings/Physical Capacity sheet)
- Approximate area of each building used by the facility. (question #5)
- Approximate total area of each building. (question #6)

ADCni:
* Utilize the % allocations grid below the costing grid to record current % allocation of each building to the intervention(s), the basis for these allocations, whether % allocations have changed during the life of the intervention(s), and estimates of % allocation of building costs on an annual basis, if there have been changes in % allocations across time.
Capital Expenses

Costing

Capital Expense data collection is essential component to PANCEA. The procedure for capturing these data is outlined in the following steps:

1. **Record expenses for capital goods as they are organized in facility records.** Include all items that cost $100 or more annually (e.g., If a speculum costs approximately $20, and 10 of these were purchased in one year, this cost should be included since the annual cost is $2400.)

2. **Use the prompt list to get complete data.** Ask your respondent about each individual item that has not already been recorded. (See Prompt Lists at the end of this section.)

3. **For each pre-specified capital good expense category** (e.g., computers, cars/trucks), enter as much of the requested information as possible.

4. **All pre-specified expenses for the intervention type must be addressed** with one of the following: the requested data; “N/A” if that item is not used by the intervention; or “included in” comments indicating the broader recurrent spending categories in which these expenses are reported.

Be sure to ask your respondent which, if any, capital items were financed. If the intervention financed the purchase—in other words, they purchased the piece of equipment over time and with several payments—expenses should be recorded with the following steps:

1. Ask if your respondent has a written record of the cost at the time (i.e., a written price quote).
2. Record the total expenditure for the item, including interest payments in the “Price paid or monthly rent” field.
3. Insert a comment that the item was financed; if data are readily available, insert the regular payment, interest rate, and payment period in the comment.
4. **IMPORTANT:** Check that the recurring financing costs of the large equipment item are not included in the recurrent expenses sheet.

Market Pricing

Scan the list of capital goods expense items for entries that fit the criteria below, and do market pricing for each of these items as described below:

- Market pricing should be performed for individual capital goods only.
- Market pricing should be performed for all capital goods costing $1000 or more.
- Market pricing should be performed for all capital goods that were donated or heavily subsidized. “Heavily subsidized” means that the price paid is obviously far below the actual cost, e.g., a payment of $300 for a new computer.
For the most part, market pricing will be completed off-site, after on-site data collections have been completed. However, it is necessary to obtain adequate information while on-site to facilitate this effort later.

Step 1: On-site data collection

- Gather basic specifications for all items that will be market priced.
- Obtain either the manufacturer and model or the functional specifications (e.g., 1997 Nissan Patrol 4-Wheel Drive, XL Trim, or Kodak 2100 copier) or functional specifications (e.g., copier with maximum 1000 copies per hour, laptop computer 600 MgHz/2 GB). This information will allow pricing of a current model with equivalent performance.
- Since this information will be used off-site to estimate market prices, the more details about each item that are collected, the better.
- Enter the relevant specifications in the “Item Description” column for each item.
- Record each capital item on a separate row. For example, if three cameras were purchased, include the basic specifications of each camera on three separate rows.

Step 2: Off-site market pricing

- List all items to be market priced on the market pricing form. (UCSF will give you this form with further instructions toward the end of data collection.)
- Contact 3 suppliers of each capital good to be market priced. Obtain a market price from each supplier (e.g., local store, internet retailer, etc.)

Note: Market pricing is NOT a site-by-site endeavor. Rather, market pricing should be done once for all intervention programs using that item. For this reason, market pricing should occur when most if not all on-site data collection is complete.

Allocations

General Procedure: Capital items should be allocated based on the proportional use of each item. This can be estimated in two ways, according to data collector preferences (please indicate in the comment which method is used):

- **Percentage of time used** – A capital item like a car may be used by one intervention for a portion of each week, and used by another intervention for the remainder of the time. In this case, the allocation can be computed by determining the percentage of time each intervention uses the car.
- **Percentage of output attributed to the intervention** – Other capital items may be used by multiple interventions at the same time, but may produce outputs that are intervention-specific. For example, it may be possible to allocate a microscope based on usage. A microscope is involved in STI testing for an outpatient clinic that supports an STI intervention. Each day approximately 10% of the microscope-relevant outputs are for the general clinic, and 90% of these outputs are for the STI intervention.
Step-by-Step Data Recording: Allocations must be expressed as percents, and must be entered for each capital item. For both the ARQni and the ADCni, the % allocation of capital items occurs only once for each capital item; this field should contain the average % allocation across the lifespan of each item.
Prompt Lists for Collecting Expenses

Personnel

- Administrative staff
  - Director
  - Coordinator
  - Administrator
  - Accountant
  - Office assistant
  - Other administrative staff

- Service staff
  - Outreach workers
  - Counselors
  - Doctors
  - Nurses
  - Other health care providers
  - Lab technicians
  - Other service staff

- Support staff
  - Janitor
  - Cook
  - Gardener
  - Driver
  - Guard

- Volunteers (include job classification—e.g., "Volunteer counselor", "Volunteer administrator", etc.)
- Trainees

Capital Goods, Equipment

Capital Goods, Equipment: Prompt List

- General Office
  - Computers
  - Printers
  - FAX machines

- Transportation
- Cars, trucks
- Motorbikes
- Bicycles

- Audio/visual
  - Televisions
  - Video players
  - Movie projectors

- Lab/clinical
  - Generators
  - Autoclaves
  - Refrigerators/freezers
  - Microscopes
  - Incubators
  - HIV testing machines
  - STI testing machines
  - Air conditioners
  - Heaters

**Recurrent Expenses** (see also pre-specified items in form)

- Medical Consumables
  - Male condoms
  - Female condoms
  - Needles/syringes
  - Baby formula
  - HIV test kits - ELISA
  - HIV test kits - Western blot
  - STI test kits & reagents
  - STI medications
  - Nevirapine for vertical transmission

- Education
  - Training/workshops for staff (include space, supplies, food, per diems)
  - Training/workshops for others (include space, supplies, food, per diems)

- Outreach/Publicity
  - Materials development
  - Pamphlets/newsletters (production, distribution)
  - Posters (production, distribution)
  - Videos (production, distribution)
  - Radio spots (production, distribution)
  - Television spots (production, distribution)
  - Mobilization and development
  - Other publicity/IEC (please specify)

**Depreciation**
**PANCEA Market Pricing Procedure Grid**

<table>
<thead>
<tr>
<th>Cost Category</th>
<th>Items requiring Market pricing</th>
<th>On-Site Procedure</th>
<th>Off-Site Procedure</th>
<th>Additional Notes</th>
</tr>
</thead>
</table>
| **Personnel** | • Data collectors should examine the personnel list to judge identify:  
  o Employees labeled as "volunteer ___" or "trainee ___," excl. volunteers integral to the intervention mission (see notes).  
  o Employees earning < 50% or > 150% of employee doing similar work in same or similar prevention organization, or earning less than minimum wage. | • Market price will be the response to the following current or replacement value questions:  
  o Current value: "What do paid employees with similar positions, skills, and functions in this or other similar prevention programs earn?"  
  o Replacement value: "What would you have to pay to hire someone to do the work of employee X?" | • Perform off-site only if unable to collect on-site market prices with a good degree of certainty.  
  • Sources: national or local labor wage rates from reference lists, known wage rates from other similar programs. | • Market pricing should be performed for the most recent time period, regardless of when the person worked.  
  • Data collectors must review personnel list for employees meeting criteria.  
  • To screen out volunteers integral to intervention mission, ask: "Would paying this volunteer a regular salary run counter to the mission of this intervention?" |
| **Recurrent (Non-Personnel)** | • ONLY for individual items for which there was expenditure >$1000 per year, or donated, or heavily subsidized.  
  • Exclude hard-to-characterize items (like sensitization training). | • Collect make and model or basic functional specifications in addition to the number purchased for use in off-site market pricing. | • Perform off-site for all items.  
  • Source: 3 local suppliers identified by in-country team.  
  • market cost = mean unit price x quantity. | • We will provide a form and additional instructions toward the end of on-site data collection for off-site market pricing.  
  • To screen out volunteers integral to intervention mission, ask: "Would paying this volunteer a regular salary run counter to the mission of this intervention?" |
| **Capital** | • ONLY for individual items for which there was total expenditure >$1000 per year, or were donated, or heavily subsidized. | • Collect make, model, and year or basic functional specifications, also age at purchase if second-hand, for use in off-site market pricing. | • Perform off-site for all items.  
  • Source: 3 local suppliers identified by in-country team.  
  • The most similar new item (in function and features) currently available on the market should be used to estimate value. | • We will provide a form and additional instructions toward the end of on-site data collection for off-site market pricing.  
  • To screen out volunteers integral to intervention mission, ask: "Would paying this volunteer a regular salary run counter to the mission of this intervention?" |
| **Buildings** | • All | • Record address, total area, total facility area, building materials (ARQni), and whether costs included furnishings and air conditioning (ADCni).  
  • Also, record any unusual amenities or features, such as specialized furnishings, in comments. | • Perform off-site for each building.  
  • Source: Three real estate agents.  
  • Market pricing should be for furnished buildings or office space. Adjust for unusual amenities.  
  • market cost = sq meter price x area | • We will provide a form and additional instructions toward the end of on-site data collection for off-site market pricing.  
  • To screen out volunteers integral to intervention mission, ask: "Would paying this volunteer a regular salary run counter to the mission of this intervention?" |