

**FAMILY LIFE EDUCATION PROJECT  
BUSOGA DIOCESE, UGANDA  
COST ANALYSIS REPORT**

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Stephen N. Musau

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## ACRONYMS

CBD	Community-based Distributor
CYP	Couple Year of Protection
FLEP	Family Life Education Project
FP	Family Planning
HIV/AIDS	Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
IEC	Information, Education and Communication
MCH	Maternal and Child Health
MSDRP	Multi-sectoral Rural Development Programme
REDSO/ESA	Regional Economic Development Support Office/Eastern and Southern Africa
STI	Sexually Transmitted Infection
USAID	United States Agency for International Development
U.Sh.	Ugandan Shillings
VHW	Village Health Worker

## **INTRODUCTION**

The Family Life Education Project (FLEP) is part of the Busoga Diocese Multi-Sectoral Rural Development Programme (MSDRP.) FLEP is concerned primarily with the provision of family planning services with STI (sexually transmitted infections) diagnosis and treatment. Curative services are provided under the health project of the MSDRP. The MSDRP has five projects under it (health, youth, FLEP, water and agriculture).

The clinics provide integrated services to their family planning clients; both family planning and curative services (including syndromic diagnosis and treatment of STIs) are offered by the same provider. The clinics are staffed by a medical assistant and a nurse aid, and are a base for the community-based distributors (village health workers.)

The aims of this study were:

1. To analyze the unit cost of service delivery;
2. To assess the impact on costs of service delivery integrating STI/HIV into existing family planning services; and
3. To provide information to FLEP management as to how efficiently services are being delivered. Areas where cost savings could be affected become apparent as costs are analyzed and the cost of structure of one clinic is compared over time with other clinics.

## **METHODOLOGY**

To facilitate the analysis of costs of service delivery, two clinics were selected: Nawansega Clinic and Nasuuti Clinic. These two will serve as the baseline for future cost analyses. Integration in this study is taken to mean that a client can obtain family planning as well as STI diagnosis and treatment from a single provider within the clinic.

Cost data was obtained partly from the clinics themselves and also from the head office; Workload data came from the clinics and the head office. No laboratories exist in the clinics; STI diagnosis is by the syndromic approach.

For a full discussion of the costing methodology, please see Appendix E.



## COSTING APPROACH

### Cost Areas

In order to be able to calculate costs per unit of services rendered, information about costs for each cost area in which the team was interested needed to be gathered. Information gathered was divided into the utilization data for that cost area's services to arrive at a cost per unit. The cost areas for which unit costs were required were the following:

- Family planning;
- Outpatient curative;
- MCH;
- Administration; and
- CBD - IEC and community/primary health care.

### Total Costs

The total costs of running the clinics are shown in the following tables. These costs have been broken down between those incurred directly by the clinic and those paid by the head office. The clinic-paid costs are paid out of the money generated in the clinic by user fees.

Table 1.1 Nasuuti Clinic

	Paid by clinic (U.Sh.)	Paid by head office (U.Sh.)	Total U.Sh.	%
Salaries and wages	78,000	2,521,200	2,599,200	24
Drugs and medical supplies	382,925	970,372	1,353,297	12
Other costs	182,200	6,808,408	6,990,608	64
<b>Total</b>	<b>643,125</b>	<b>10,638,908</b>	<b>10,943,105</b>	<b>100</b>

Table 1.2 Nawansenga Clinic

	Paid by clinic (U.Sh.)	Paid by head office (U.Sh.)	Total U.Sh.	%
Salaries and wages	522,850	2,665,200	3,188,050	22
Drugs and medical supplies	678,600	1,373,722	2,052,322	14
Other costs	281,550	9,115,142	9,396,692	64
<b>Total</b>	<b>1,543,000</b>	<b>12,450,562</b>	<b>13,154,064</b>	<b>100</b>

In the above tables, "Other costs" include head office supervision, training, zonal meetings, and head office administration costs. Costs paid by the head office have been allocated among clinics on the basis of volume of clients (for example, the general administration costs) and directly based on usage (drugs and medical supplies, practitioners' and agents' salaries, travel and zonal meetings.) The allocation of costs to the clinics is given in Appendix A.

Included in salaries and wages for Nawansega is U.Sh. 60,000 for clerical services provided by the community free of charge. This is an estimate of what it would cost to pay a part-time clerk to do the work.

### **Unit Costs**

Unit costs have been calculated per visit and per CYP for family planning services. The tables below give an overall summary of unit costs for Nawansega Clinic and Nasuuti Clinic. These costs per unit are only average costs; they represent how much it costs to serve a "typical" client/patient.

As far as possible, costs have been calculated based on actual usage of drugs and other supplies and the time it takes staff to deliver the various services (i.e., the so-called "bottom-up approach"). Interviews with staff during this study and data gathered separately as part of the case study on integration of STI and HIV/AIDS services with MCH/FP services<sup>1</sup> provided the information used to allocate staff time to the various services.

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<sup>1</sup>The Population Council, Maggwa et al., 1996. *Integration of STI and HIV/AIDS Services with MCH/FP Services: A Case Study of the Busoga Diocese Family Life Education Program (Draft).*

Table 2.1 Nawansaga Clinic

Cost area	Service statistic	# of units	Staff costs per unit	Drug/ Medical supplies per unit	Clinic admin. costs per unit	<b>Unit cost before head office costs</b>	Head office costs per unit	Total costs per unit
Curative	Visit	2,377	318	326	61	<b>705</b>	1,272	1,977
Family planning clinic	Visit	676	348	1,044	133	<b>1,524</b>	2,750	4,273
Family planning CBD	Visit	720	596	416	96	<b>1,108</b>	1,999	3,106
MCH	Visit	586	318	200	49	<b>567</b>	1,023	1,590
Maternity	Deliveries	106	953	1,466	231	<b>2,650</b>	4,781	7,431

Table 2.2 Nasuuti Clinic

Cost area	Service statistic	# of units	Staff costs per unit	Drug/ Medical supplies per unit	Clinic admin. costs per unit	<b>Unit cost before head office costs</b>	Head office costs per unit	Total costs per unit
Curative	Visit	2,602	336	174	9	<b>520</b>	919	1,438
Family planning clinic	Visit	520	402	1,158	28	<b>1,588</b>	2,808	4,396
Family planning CBD	Visit	231	1,568	823	42	<b>2,433</b>	4,303	6,736
MCH	Visit	502	645	215	15	<b>876</b>	1,549	2,425

The total unit costs **before** head office costs (column is shown in bold in the above tables) is highlighted to show the costs which are to a large extent under the control of the clinic management. The staff costs, although paid by the head office, can be lowered *per unit* if the clinic management generates a higher volume of clients.

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A comparison of unit costs per visit between the two clinics reveals some similarities as well as differences, as follows:

- **Curative:** lower cost per visit in Nasuuti is due to the higher volume of patients as well as the lower average consumption of drugs. Spreadsheet No. 4 in Appendixes B and C shows how drugs have been allocated.
- **Clinic-based family planning:** very similar in both clinics.
- **MCH services:** unit costs are higher for Nasuuti primarily due to the lower volume of clients coupled with higher staff costs. Some of the staff time in Nawansega is taken up serving maternity cases, thus reducing the slack time.
- **CBD-FP services:** in Nawansega, it costs U.Sh. 3,106 per visit, while in Nasuuti, the cost is U.Sh. 6,736. The main reason for this is the low volume of clients served by the village health workers in Nasuuti: only 231 visits compared to 720 for Nawansega.

On average, the unit costs of service delivery in Nawansega are lower than in Nasuuti because of the higher volumes of clients served and the availability of maternity service, which means that fixed costs (e.g., staff costs and head office costs) are spread over a larger number of units.

### *Constraints*

In interpreting the above line costs, it is important to bear in mind the following:

- The accuracy of the data looks doubtful in some cases. For example, is it true that in one year, the three VHWS in Nasuuti only attended to 231 family planning clients, i.e., about seven clients per month per VHW?
- Utilization data was not readily available for all services, especially the curative services. It appears that data on curative services is of little or no interest to the FLEP as compared to the family planning data, which was easily obtainable.
- The accounting system in place at FLEP does not capture all information relating to costs incurred by each clinic. It was therefore necessary to make various estimates in order to arrive at the total costs of running each clinic. Appendixes A and A.1 show the total costs of FLEP and how they have been distributed to the clinics.

## Unit Cost Per Method

The unit costs for different family planning methods are as follows for both clinics:

Table 2.3

Method	Nasuuti Clinic				Nawansega Clinic			
	# of visits	# of CYPs	Cost per visit	Cost per CYP	# of visits	# of CYPs	Cost per visit	Cost per CYP
Pill	93	32.6	2,327	6,640	74	24.6	2,478	7,449
Condom	47	15.5	8,886	27,031	15	14.6	11,622	11,916
IUCD	102	320.7	5,438	1,730	64	213.8	7,102	2,126
Depo-Provera	233	58.3	3,550	14,201	490	132.3	3,840	14,227
Jelly	7	1.2	4,836	28,932	0	0	no clients	no clients
Foaming tablets	9	3.5	19,710	50,253	5	2.7	29,611	54,232
T.L. counseling	29	362.5	2,015	161	28	212.5	1,680	221

It is important to check again the data on CYPs for both clinics to determine the reason for the wide differences in cost per CYP. The costing spreadsheets for both clinics are attached as Appendixes A and B. It is also interesting to note the inconsistencies when one compares client visits to the resulting CYPs: for example, 47 visits for condoms result in 15.5 CYPs in Nasuuti while in Nawansega, 15 visits result in 14.6 CYPs. This probably means that some condoms are distributed to other clients whose primary family planning method is not the condom; it is difficult to imagine that on one visit, a client could be given condoms to provide protection for almost one year (150 of them?) The source of this information is attached as Appendix D. Quantities of commodities distributed are shown at the bottom of Spreadsheet No. 4.

## Capital Costs Per Unit

Data on capital costs was not readily available. Some estimates were made of the cost of constructing the clinics. However, the value of any unit costs calculated from the available information was very doubtful. Therefore these unit costs have not been included in the analysis.

## INTEGRATION VERSUS NON-INTEGRATION

Studies carried out in Kenya (Mkomani Clinic, Mombasa) and Botswana (Peleng Central Clinic and Mogoditshane Clinic) indicated that there are cost savings when STI diagnosis and treatment

are integrated into existing MCH/FP services. Normally, integration savings for a clinic would occur through the following:

- The use of less expensive staff time (for example, use of a nurse rather than a doctor) to attend to a client;
- Less queuing and congestion of facilities as clients need to queue only once; and
- Saving on staff time that would be duplicated in the taking of history and examination.

The extent of these cost savings depends largely on the level of segregation between the MCH/FP and curative services and the extent to which clients have to be referred from one staff member to another, especially from nurses to doctors.

The FLEP clinics are staffed by a nurse or medical assistant and a nurse aid. The nurse/medical assistant does all the MCH/FP and curative work. The staff structure is, therefore, such that integration does not lead to significant savings for the clinic because whether services are integrated or not, the client/patient is served by only one staff member. However, savings are experienced by the client/patient who is saved the inconvenience and cost of being referred to another facility to deal with their non-family planning needs.

Possible savings for the clinic include:

- A higher volume of clients, as the STI needs can now be handled in clinic. This improves the utilization of staff time, which is still very low, and
- The generation of money through user fees charged for curative service.

Although the momentarily quantifiable benefits of integration may be few in FLEP's case, there are other benefits which FLEP hopes to achieve through this exercise. Some of these are<sup>2</sup>:

- Community/client satisfaction by providing good quality services;
- Fulfillment of FLEP's guiding principle of providing a holistic approach to health; and
- Increased utilization of available resources: staff, space, etc.

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<sup>2</sup>Views of FLEP managers during discussions at the Data Interpretation and Project Planning Workshop, Uganda, Jinja, December 1996.

**APPENDIXES**

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**APPENDIX A**

**Total Costs of FLEP**

**Busoga Multi-Sectoral Rural Development Program  
Family Life Education Project**

Allocation of shared costs		Total	Allocation Basis	Nasuti	Nawansega	Other Clinics	Total
<b>Personnel costs</b>							
Salaries and wages	126,920,120						
Benefits	19,304,380						
<b>Total</b>	<b>146,224,500</b>						
Allocated to:							
Admin salaries	0.39	56,559,637	Volume of clients	1,491,099	2,022,176	53,046,362	56,559,637
Supervisors salaries	0.13	19,734,595	Volume of clients	520,269	705,571	18,508,755	19,734,595
Practitioners salaries	0.45	66,075,835	Direct	1,188,000	1,188,000	63,699,835	66,075,835
Agents salaries	0.03	3,854,433	Direct	793,200	793,200	2,268,033	3,854,433
		<u>146,224,500</u>					<u>146,224,500</u>
		=====					
<b>Fees</b>							
Sessional doctors	9,623,250	8,282,000	Direct	0	0	8,282,000	8,282,000
Other		1,341,250	Volume of clients	35,360	47,954	1,257,937	1,341,250
<b>Total</b>		<b>9,623,250</b>					
<b>General administration</b>	<b>27,059,088</b>	<b>27,059,088</b>	Volume of clients	<b>713,367</b>	<b>967,443</b>	<b>25,378,278</b>	<b>27,059,088</b>
<b>Travel</b>							
M & IE for CBDs	109,018,278	29,376,000	Direct	540,000	684,000	28,152,000	29,376,000
Zonal meetings		1,280,000	Direct @ 40,000 per qtr per zone	160,000	160,000	960,000	1,280,000
Other		78,362,278	Volume of clients	2,065,889	2,801,685	73,494,704	78,362,278
<b>Total</b>		<b>109,018,278</b>					
<b>Supplies</b>	<b>76,121,025</b>	<b>76,121,025</b>	Direct	<b>1,671,850</b>	<b>670,220</b>	<b>73,778,955</b>	<b>76,121,025</b>
<b>Purchased services</b>	<b>40,019,160</b>	<b>40,019,160</b>	Volume of clients	<b>1,055,037</b>	<b>1,430,804</b>	<b>37,533,318</b>	<b>40,019,160</b>
<b>Education and training</b>							
Salaries/gratuity	30,354,075	18,480,000	Volume of clients	487,194	660,715	17,332,091	18,480,000
Travel/per diem etc		11,874,075	Mileage	274,609	311,223	11,288,243	11,874,075
<b>Total</b>		<b>30,354,075</b>					
<b>Other</b>	<b>211,800</b>	<b>211,800</b>	Volume of clients	<b>5,584</b>	<b>7,572</b>	<b>198,644</b>	<b>211,800</b>
		<b>468,985,251</b>		<u><b>11,001,458</b></u>	<u><b>12,450,562</b></u>	<u><b>415,179,156</b></u>	<u><b>438,631,176</b></u>
				=====	=====	=====	=====
% age of total cost allocated				2.51%	2.84%	94.65%	100.00%

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**Family Life Education Project**  
**Income and Expenditure Statement**  
**For the 12 month period ended 30 June 1995**

	Pathfinder	FLEP	JICA	MOH	Total	
<b>Income</b>						
Grants: Pathfinder	430,499,713				430,499,713	
JICA			26,182,000		26,182,000	
Ministry Of Health				211,800	211,800	
Contraceptive sales		7,292,275			7,292,275	
<b>Total income</b>	<b>430,499,713</b>	<b>7,292,275</b>	<b>26,182,000</b>	<b>211,800</b>	<b>464,185,788</b>	
<b>Expenditure</b>						
Salaries and wages	126,920,120				126,920,120	28.94%
Benefits	19,304,380				19,304,380	4.40%
Fees	9,623,250				9,623,250	2.19%
General administration	27,059,088				27,059,088	6.17%
Travel	109,018,278				109,018,278	24.85%
Supplies	42,646,750	7,292,275	26,182,000		76,121,025	17.35%
Purchased services	40,019,160				40,019,160	9.12%
Education and training	30,354,075				30,354,075	6.92%
Other	0			211,800	211,800	0.05%
<b>Total operating expenditure</b>	<b>404,945,101</b>	<b>7,292,275</b>	<b>26,182,000</b>	<b>211,800</b>	<b>438,631,176</b>	<b>100.00%</b>
Capital expenditure	23,349,695				23,349,695	
<b>Total expenditure</b>	<b>428,294,796</b>	<b>7,292,275</b>	<b>26,182,000</b>	<b>211,800</b>	<b>461,980,871</b>	
Surplus/Deficit for period	2,204,917	0	0	0	2,204,917	

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**APPENDIX B**

**Costing Spreadsheets  
Nasuuti**

# Nasuuti Clinic

Spreadsheet 1

## Summary Of Unit Costs

(Based on costs for the year ended 30 June 1995)

Workload Statistic	No. of Units	Staff	Drugs &	Total	Clinic	Total	Head Office	Total
		Costs	Med supplies	Direct	Admin costs	Unit Cost	Costs	Cost
		Per visit	Per visit	Costs	Per unit	Before Head	Per Unit	Per visit
		USh	USh	Per visit	USh	Office costs	USh	USh

### Cost Area

Curative	Visits	2,602	336	174	<b>510</b>	9	<b>520</b>	919	<b>1,438</b>
Family Planning - Clinic	Visits	520	402	1,158	<b>1,560</b>	28	<b>1,588</b>	2,808	<b>4,396</b>
Maternal Child Health	Visits**	502	645	215	<b>861</b>	15	<b>876</b>	1,549	<b>2,425</b>
CBD - Family Planning	Visits	231	1,568	823	<b>2,390</b>	42	<b>2,433</b>	4,303	<b>6,736</b>
CBD - IEC and Primary Health Care (Unit costs not computed in the absence of an appropriate and available unit of measurement)									

### NOTES

1. This spreadsheet gives an overall summary of the unit costs per visit for each service area.
2. CBD - IEC and Primary Health care could not be costed because no data was available of the number of services provided. The nature of services is also such that costing them may not provide very meaningful information. For purposes of assessing the cost effectiveness of the activity, it may be possible to calculate the cost per Village Health Worker day.

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**Nasuti Clinic**  
**ALLOCATION OF COSTS TO DEPARTMENTS**  
 (Based on costs for the year ended 30 June 1995)

Spreadsheet 2

Cost Area	No. of services provided	Unit of Measurement	Total Staff Costs	Total Allocated Drugs	TOTAL DIRECT COSTS	Direct costs % -age	Clinic Admin costs Allocated By direct cost %	Head Office Costs	Allocation Of head office costs by direct costs %	Total Amount
<b>Service areas</b>										
Curative	2,602	Visits	875,044	453,224	1,328,269	34.20%	23,591		2,390,975	3,742,835
Family Planning - Clinic	520	Visits	209,177	601,967	811,144	20.89%	14,407		1,460,114	2,285,665
Maternal Child Health	502	Visits	324,014	108,042	432,056	11.13%	7,674		777,731	1,217,460
CBD - Family Planning	231	Visit	362,118	190,064	552,182	14.22%	9,807		993,965	1,555,954
CBD - IEC and Primary Health Care	Statistics not available		759,872	0	759,872	19.57%	13,496		1,367,822	2,141,191
<b>Subtotal - direct costs</b>			<b>2,530,225</b>	<b>1,353,297</b>	<b>3,883,522</b>	<b>100.00%</b>	<b>68,975</b>		<b>6,990,608</b>	<b>10,943,105</b>
<b>Administration</b>			<b>68,975</b>		<b>68,975</b>		<b>(68,975)</b>	<b>6,990,608</b>	<b>(6,990,608)</b>	<b>0</b>
<b>Total</b>			<b>2,599,200</b>	<b>1,353,297</b>	<b>3,952,497</b>	<b>100.00%</b>	<b>0</b>	<b>6,990,608</b>	<b>0</b>	<b>10,943,105</b>
<b>Capital costs</b>										
<b>Total</b>			<b>2,599,200</b>	<b>1,353,297</b>	<b>3,952,497</b>			<b>6,990,608</b>		

**Notes**

1. This spreadsheet shows the allocation of the clinics total costs to various patient service areas. The "Ancillary" areas are those which serve patients/clients from other areas.
2. The second column "No. of services provided" (Column E) shows the volume of patients/clients etc handled by that area.
3. The "Allocated Drugs" are those allocated generally because they are purchased for use by all areas and require to be allocated on some basis.
4. Overheads (ie indirect costs) are allocated on the basis of the total direct costs (staff and drugs) for each area.
5. The costs of the pharmacy are also finally re-allocated to all the other areas which use the pharmacy's services eg Curative and MCH, on the basis of the number of patients.

**Nasuuti Clinic**  
**Accounts Consolidation**  
For the year ended 31 December 1994

**Spreadsheet 3**

	Paid by Clinic USh	USh	Paid by Head Office USh	Total USh	% of Total	Allocation base
Salaries and wages	78,000		2,521,200	2,599,200	23.75%	direct
Drugs & med. supplies	382,925		970,372	1,353,297	12.37%	direct
Other costs	182,200		6,808,408	6,990,608	63.88%	% of direct costs
	643,125	0	10,299,980	10,943,105	100.00%	
Capital costs	40,100			40,100		
	683,225	0	10,299,980	10,983,205		
Direct allocation costs				3,952,497		
Overheads for allocation on basis of direct costs				6,990,608		
				10,943,105		

NOTES

1. The drugs and supplies from head office relate primarily to family planning and cleansing materials

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Allocation of drugs and medical supplies

	USh	Sh
<b>Total costs</b>		1,353,297 00
Less Allocated to:		
Family Planning - Clinic	601,967 01	
MCH	108,041 75	
CBD - Family Planning	190,064 00	
CBD - IEC and Primary Health Care	0 00	
	-----	900,072 76
Balance to Curative		<u>453,224 24</u>

Allocation of drugs and medical supplies to MCH and FP

Item	Consumption				Total Cost USH
	Curative USH	FP - Clinic USH	MCH USH	CBD USH	
<b>MCH</b>					
Ferrous tabs (No ANC visits x 12 x Sh 5)	502		30,120 00		
Folic tabs (50% ANC visits x 12 x Sh 4)	251		12,048 00		
Needles for immunisations - cost is negligible since they do not use disposables					
<b>FP Commodities (see worksheet No. 7)</b>					571,318
<b>Commodity</b>	<b>CBD Quantity</b>	<b>Clinic Quantity</b>	<b>Unit cost</b>		
Condoms Sultan Protector	2,082	345	50		
			20		41,640 00
Pilplan			80		0 00
Loferminal	693	424	50		34,650 00
Minipill			80		0 00
Jelly	37	7	950		35,150 00
Foaming Tabs	819	530	96		78,624 00
Depo		233	100		0 00
IUD		93	1,076		0 00
Syringes		233	700		0 00
<b>Other, non FP-specific supplies</b>	<b>Quantity</b>	<b>Cost/unit</b>	<b>Total</b>		
Jik	12	1,500	18,000 a		
Cotton wool	12	3,300	39,600 b		
Habitane/savlon	12	13,000	156,000 c		
Gloves	378	400	151,200 direct allocation	126,747	24,453
Syringes/needles	477	700	333,900 direct allocation	279,899	54,001
		a+b+c	<u>213,600</u> Allocated on basis of volume of clients/patients	153,363	30,649 29,588 0 213,600 00
				-----	-----
				560,000	601,967 108,042 190,064 403,604

Client/Patient numbers		%age
Curative	2,602	0 72
FP - Clinic	520	0 14
MCH	502	0 14
CBD	n/a	0 00 Assumed that consumption of these by CBD is negligible
	-----	
	<u>3,624 00</u>	1 00

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**Nasuuti Clinic**

**Allocation Of Staff Numbers And Costs**

Staff numbers allocation

	Medical Assistant	Nurse Aid	Village Health Workers	Communication Agents	Night Watchman	TOTAL
	1.0	1	3.0	2.0	1.0	8.0
<b>"DEPARTMENTS"</b>						
Family Planning	16.69%	16.69%				
MCH	13.47%	13.47%	30.00%			
Curative	69.83%	69.83%				
CBD - Family Planning			70.00%			
CBD - IEC and Primary Health Care Administration				100.00%	100.00%	
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	
Monthly staff cost	99,000.0	10,000.0	45,000.0	66,100.0	6,000.0	

Staff Cost allocation

DEPARTMENTS	Medical Assistant	Nurse Aid	Village Health Workers	Communication Agents	Night Watchman	MONTHLY TOTAL	Allocated Annual cost
Family Planning	16,527	1,669	0	0	0	18,196	209,177
MCH	13,338	1,347	13,500	0	0	28,185	324,014
Curative	69,135	6,983	0	0	0	76,119	875,044
CBD	0	0	31,500	0	0	31,500	362,118
CBD - IEC and Primary Health Care Administration	0	0	0	66,100	0	66,100	759,872
Administration	0	0	0	0	6,000	6,000	68,975
<b>TOTAL COST</b>	<b>99,000</b>	<b>10,000</b>	<b>45,000</b>	<b>66,100</b>	<b>6,000</b>	<b>226,100</b>	<b>2,599,200</b>
Allocated annual cost (On basis of monthly costs)	1,138,084	114,958	517,311	759,872	68,975	2,599,200	

NOTES

1. This spreadsheet allocates staff numbers and then staff costs to the various areas of the clinic
2. The total staff costs for the year are arrived as monthly salaries and allowances x 12

Nasuuti Clinic

Spreadsheet 6

FAMILY PLANNING Service Costing Worksheet

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	Service Impact (no CYPs)	Service Utilisation (No Of Visits)	Service Performance Time By nurses	Total Time Spent per Year	Allocated Staff Costs	Drugs & Medical Supplies	Other costs Allocated on Basis of Direct costs	Total Costs per Method	Staff Costs Per visit	Drugs & M/Supplies Per visit	Other Costs Per visit	Total cost Per visit	Total cost Per CYP
<b>Family Planning Costs</b>													
<b>FP METHODS</b>													
<b>Pills</b>	New visits	71	45	3,195	35,816	26,183.11	112,703.12	174,701.84	504.45	368.78	1,587.37	2,460.59	
	Revisit	22	15	330	3,899	11,115.97	26,931.57	41,746.80	168.15	505.27	1,224.16	1,897.58	
	<b>Sub-total - Pill</b>	<b>32.6</b>	<b>93</b>	<b>60</b>	<b>3,625</b>	<b>39,616</b>	<b>37,299.07</b>	<b>139,634.69</b>	<b>424.89</b>	<b>401.07</b>	<b>1,601.46</b>	<b>2,327.40</b>	<b>6,639.63</b>
<b>Condoms</b>	New visits	47	45	2,115	23,709	123,803.42	268,152.35	415,664.70	504.45	2,634.12	5,705.37	8,843.93	
	Revisit	0	5	0	0	695.41	1,264.13	1,959.54	no clients	no clients	no clients	no clients	
	<b>Sub-total - Condom</b>	<b>15</b>	<b>47</b>	<b>60</b>	<b>2,116</b>	<b>124,498.83</b>	<b>269,416.48</b>	<b>417,824.23</b>	<b>604.45</b>	<b>2,648.91</b>	<b>6,732.27</b>	<b>8,986.62</b>	<b>27,030.69</b>
<b>IUCD</b>	New visits	93	45	4,135	46,913	144,631.90	348,196.78	539,742.08	504.45	1,555.18	3,744.05	5,803.68	
	Revisit	9	15	135	1,513	3,793.13	9,646.24	14,952.71	168.15	421.46	1,071.80	1,661.41	
	<b>Sub-total - IUCD</b>	<b>321</b>	<b>102</b>	<b>60</b>	<b>4,320</b>	<b>48,427</b>	<b>148,426.02</b>	<b>367,843.02</b>	<b>474.77</b>	<b>1,466.15</b>	<b>3,608.26</b>	<b>5,438.18</b>	<b>1,729.69</b>
<b>Depo</b>	New visits	106	45	4,770	53,471	111,686.49	300,228.57	465,386.26	504.45	1,053.65	2,832.35	4,390.44	
	Revisit	127	15	1,905	21,355	107,050.45	233,418.98	361,824.28	168.15	842.92	1,837.94	2,849.01	
	<b>Sub-total - Depo</b>	<b>68</b>	<b>233</b>	<b>60</b>	<b>6,676</b>	<b>74,826</b>	<b>218,736.94</b>	<b>633,647.65</b>	<b>321.14</b>	<b>938.79</b>	<b>2,290.33</b>	<b>3,560.26</b>	<b>14,201.04</b>
<b>Jelly</b>	New visits	7	45	315	3,531	8,481.85	21,837.53	33,850.50	504.45	1,211.69	3,119.65	4,835.79	
	Revisit	0	5	0	0	0.00	0.00	0.00	no clients	no clients	no clients	no clients	
	<b>Sub-total - Jelly</b>	<b>1</b>	<b>7</b>	<b>60</b>	<b>315</b>	<b>3,631</b>	<b>8,481.85</b>	<b>21,837.53</b>	<b>604.45</b>	<b>1,211.69</b>	<b>3,119.65</b>	<b>4,836.79</b>	<b>28,832.05</b>
<b>F-Tab</b>	New visits	9	45	405	4,540	58,414.14	114,439.93	177,394.08	504.45	6,490.46	12,715.55	19,710.45	
	Revisit	0	5	0	0	0.00	0.00	0.00	no clients	no clients	no clients	no clients	
	<b>Sub-total - F-tab</b>	<b>4</b>	<b>9</b>	<b>60</b>	<b>405</b>	<b>4,640</b>	<b>58,414.14</b>	<b>114,439.93</b>	<b>604.45</b>	<b>6,490.46</b>	<b>12,715.66</b>	<b>19,710.45</b>	<b>60,263.28</b>
<b>T.L (counselling only)</b>	New visits	29	45	1,305	14,629	6,111.15	37,701.90	58,441.96	504.45	210.73	1,300.07	2,015.24	
	Revisit	0	15	0	0	0.00	0.00	0.00	no clients	no clients	no clients	no clients	
	<b>Sub-total - TL</b>	<b>363</b>	<b>29</b>	<b>60</b>	<b>1,305</b>	<b>14,629</b>	<b>6,111.15</b>	<b>37,701.90</b>	<b>604.45</b>	<b>210.73</b>	<b>1,300.07</b>	<b>2,015.24</b>	<b>161.22</b>
<b>GRAND TOTAL</b>		<b>794</b>	<b>520</b>	<b>390</b>	<b>18,660</b>	<b>209,177</b>	<b>601,967</b>	<b>1,474,521</b>	<b>2,285,665</b>	<b>402.26</b>	<b>1,167.63</b>	<b>2,835.62</b>	<b>4,396.61</b>

NOTES

1. This spreadsheet allocates the total costs of the FP services to the various methods

Nasundi Clinic

Calculation of drugs and medical supplies for FP Services

Drugs and medical supplies are allocated initially on an estimated basis.  
 Estimated costs thus obtained are used to allocate the actual cost of drugs and medical supplies

		Total Visits	Standard Quantity used		Estimated Cost	Allocated Actual Cost
Pills	1st visit	71.0	3	Cycles per visit @ Sh 50 per cycle + pair gloves @ 400 for 50% of cases	24,850.0	26,183.1
	Revisit	22.0	6	Cycles per visit @ Sh 50 per cycle Other pills distributed = 79 @ Sh50	6,600.0 3,950.0	11,116.0
Condoms	1st visit	47.0	50	@ Sh 20 each	117,500.0	123,803.4
	Revisit	0.0	50	@ Sh 20 each Other condoms distributed = 33 @ Sh 20	0.0 660.0	695.4
IUCDs	1st visit	93.0	1	Pair of gloves @ Sh 400 + copper-T @ Sh 1076	137,268.0	144,631.9
	Revisit	9.0	1	Pair of gloves	3,600.0	3,793.1
Injectibles	1st visit	106.0		Syringe, needle + Vial depo + pair of gloves for 50% of cases	106,000.0	111,686.5
	Revisit	127.0		Syringe, needle + Vial depo	101,600.0	107,050.4
Jelly	1st visit	7.0	1.0	Tube @ Sh950 + pair of gloves @ 400 for 50% of cases	8,050.0	8,481.9
	Revisit	0.0	1.0	Tube @ Sh950	0.0	0.0
F-Tab	1st visit	9.0	60.0	@ Sh 96 each + pair of gloves @ 400 for 50% of cases	55,440.0	58,414.1
	Revisit	0.0	60.0	@ Sh 96 each	0.0	0.0
T.L counselling	1st visit	29.0	1.0	Pair gloves @ Sh 400 for 50% of cases	5,800.0	6,111.1
	Revisit	0.0			0.0	0.0
		----- 520.0			----- 571,318.0	----- 601,967.0
Total costs for FP supplies as allocated						601,967.0

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Commodities distributed	Clinic Qty	CYP	CBD
Pill	13.0	424.0	32 62 693.0
Condoms	150.0	2,317.0	15 45 2,082.0
Jelly	6.0	7.0	1 17 37.0
Foaming tabs	150.0	530.0	3 53 819.0
Depo	4.0	233.0	58 25
IUCD	0.3	93.0	320 69

**APPENDIX C**

**Costing Spreadsheets  
Nawansega**

**Nwansega Clinic**  
**Summary Of Unit Costs**

**Spreadsheet 1**

Cost Area	Unit of Measurement	No. of Units	Staff Costs Per Unit USh	Drugs & Med supplies Per Unit USh	Total Direct Costs Per Unit USh	Clinic Overheads Per unit USh	Total Unit Cost Before Head Office costs USh	Head Office Costs Per Unit USh	Total Cost Per Unit USh
Curative	Visits	2,377	318	326	<b>644</b>	61	<b>705</b>	1,272	<b>1,977</b>
Family Planning - Clinic	Visits	676	348	1,044	<b>1,391</b>	133	<b>1,524</b>	2,750	<b>4,273</b>
Maternal Child Health	Visits	586	318	200	<b>518</b>	49	<b>567</b>	1,023	<b>1,590</b>
CBD - Family Planning	Visits	720	596	416	<b>1,011</b>	96	<b>1,108</b>	1,999	<b>3,106</b>
Maternity	Deliveries	106	953	1,466	<b>2,419</b>	231	<b>2,650</b>	4,781	<b>7,431</b>
CBD - IEC and Primary Health Care (Unit costs not computed in the absence of an appropriate and available unit of measurement)									

**NOTES**

1. This spreadsheet gives an overall summary of the unit costs per visit for each service area.
2. CBD - IEC and Primary Health care could not be costed because no data was available of the number of services provided. The nature of services is also such that costing them may not provide very meaningful information. For purposes of costing the cost effectiveness of the activity, it may be possible to calculate the cost per Village Health Worker day.

**Nawansega Clinic**  
**ALLOCATION OF COSTS TO DEPARTMENTS**

**Spreadsheet 2**

Cost Area	No. of Services Provided	Statistic	Total Staff Costs	Allocated Drugs	TOTAL DIRECT COSTS	Direct costs %	Allocation of Clinic Overheads by direct costs %	Head Office Overheads	Allocation of admin by direct costs %	Total Amount
			Sh	Sh	Sh	Sh	Sh	Sh	Sh	Sh
<b>Final service areas</b>										
Curative	2,377	Visits	754,764	774,850	1,529,614	31.97%	145,780		3,023,389	4,698,782
Family Planning - Clinic	676	Visits	234,971	705,443	940,414	19.66%	89,626		1,858,794	2,888,834
Maternal Child Health	586	Visits	186,071	117,335	303,406	6.34%	28,916		599,703	932,025
CBD - Family Planning	720	Visit	428,818	299,250	728,068	15.22%	69,388		1,439,077	2,236,533
Maternity	106	Deliveries	100,974	155,445	256,419	5.36%	24,438		506,829	787,686
CBD - IEC and Primary Health Care			1,026,476	0	1,026,476	21.45%	97,828		2,028,901	3,153,205
Subtotal - direct costs			2,732,074	2,052,322	4,784,396	100.00%	455,976		9,456,692	14,697,064
Administration			455,976		455,976		(455,976)	9,456,692	(9,456,692)	0
<b>Total</b>			<b>3,188,050</b>	<b>2,052,322</b>	<b>5,240,372</b>	<b>100.00%</b>	<b>0</b>	<b>9,456,692</b>	<b>0</b>	<b>14,697,064</b>
<b>Capital cost</b>										
<b>Total</b>			<b>3,188,050</b>	<b>2,052,322</b>	<b>5,240,372</b>			<b>9,456,692</b>		

**Notes**

1. This spreadsheet shows the allocation of the clinics total costs to various patient service areas. The "Ancillary" areas are those which serve patients/client
2. The second column "No. of services provided" (Column E) shows the volume of patients/clients etc handled by that area.
3. The "Allocated Drugs" are those allocated generally because they are purchased for use by all areas and require to be allocated on some basis.
4. Overheads (ie indirect costs) are allocated on the basis of the total direct costs (staff and drugs) for each area.
5. The costs of the pharmacy are also finally re-allocated to all the other areas which use the pharmacy's services eg Curative and MCH, on the basis of the 1

**Nawansega Clinic**  
**Accounts Consolidation**

**Spreadsheet # 3**

For the year ended 31 December 1994

	Clinic	Head Office	Total	% of Total
Salaries and wages	522,850	2,665,200	3,188,050	21.69%
Drugs & med. supplies	678,600	1,373,722	2,052,322	13.96%
Other costs	281,550	9,115,142	9,396,692	63.94%
Donated (community) labour	60,000		60,000	0.41%
	<hr/>	<hr/>	<hr/>	
	1,543,000	13,154,064	14,697,064	100.00%
Capital costs	107,900		107,900	
	<hr/>	<hr/>	<hr/>	
	1,650,900	13,154,064	14,804,964	
Direct allocation costs			5,240,372	
Overheads for allocation on basis of direct costs		Head office	9,456,692	
		Clinic	455,976	
			<hr/>	
			15,153,041	
			<hr/>	

Included in salaries and wages is Ush 5,000 per month of donated labour of book keeper - community contribution.



Allocation Of Staff Numbers And Costs

1. Staff numbers allocation

No. of staff	Nurse Midwife	Nurse Aid	Village Health Workers	Communication Agents	Other Admin	TOTAL
	1.0	1	3.0	2.0	3 *	7.0
"Departments"						
Family Planning	18.40%	18.40%				
MCH	14.57%	14.57%				
Curative	59.11%	59.11%				
CBD - Family Planning			63.64%			
Maternity	7.91%	7.91%				
CBD - IEC and Primary Health Car			36.36%	100.00%		
Administration					100.00%	
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	

Monthly staff cost                      100,000.0      8,000.0      57,000.0      66,100.0      38,570.0

\* Includes donated services by community for clerical work

(Balance of salary costs of clinic after taking off the Nurse Aid's salary and Practitioner's allowance)

2. Staff Cost allocation

"DEPARTMENTS"	Nurse Midwife	Nurse Aid	Village Health Workers	Communication Agents	Other Admin	TOTAL	ALLOCATED ANNUAL COST
Family Planning	18,403.4	1,472.3	0.0	0.0	0.0	19,875.7	234,970.8
MCH	14,573.5	1,165.9	0.0	0.0	0.0	15,739.4	186,071.5
Curative	59,114.6	4,729.2	0.0	0.0	0.0	63,843.8	754,764.3
CBD - Family Planning	0.0	0.0	36,272.7	0.0	0.0	36,272.7	428,817.7
Maternity	7,908.5	632.7	0.0	0.0	0.0	8,541.2	100,973.9
CBD - IEC and Primary Health Car	0.0	0.0	20,727.3	66,100.0	0.0	86,827.3	1,026,475.6
Administration	0.0	0.0	0.0	0.0	38,570.0	38,570.0	455,976.2
TOTAL COST	100,000.0	8,000.0	57,000.0	66,100.0	38,570.0	269,670.00	3,188,050.0
Allocated annual cost	1,182,204.2	94,576.3	673,856.4	781,437.0	455,976.2	3,188,050.0	

NOTES

1. This spreadsheet allocates staff numbers and then staff costs to the various areas of the clinic

2. The total staff costs for the year are allocated on the basis of the monthly basic salaries

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**FAMILY PLANNING Service Costing Worksheet (For clinic based services only)**

	Service Impact (no. CYPs)	Service Utilisation (No. Of Visi)	Service Performance Time By nurses	Total Time Spent per Year	Allocated Staff Costs	Drugs & Medical Supplies	Other costs Allocated on Basis of Direct costs	Total Costs per Method	Staff Costs Per visit	Drugs & M/Supplies Per visit	Overhead Costs Per visit	Total cost Per visit	Total cost Per CYP		
<b>Family Planning Costs</b>															
<b>Clinic costs</b>															
<b>FP METHODS</b>															
<b>Pills</b>	New visits	47	45	2,115	26,115	18,512	92,461	137,087	555.63	393.87	1,967.25	2,916.75			
	Revisit	27	15	405	5,001	10,072	31,228	46,301	185.21	373.03	1,156.60	1,714.84			
	<b>Total - Pill</b>	<b>25</b>	<b>74</b>	<b>60</b>	<b>2,520</b>	<b>0</b>	<b>31,115</b>	<b>28,584</b>	<b>123,689</b>	<b>183,388</b>	<b>420.48</b>	<b>386.26</b>	<b>1,671.47</b>	<b>2,478.21</b>	<b>7,448.74</b>
<b>Condoms</b>	New visits		13	45	585	7,223	14,629	45,276	67,129	555.63	1,125.34	3,482.76	5,163.73		
	Revisit		2	5	10	123	34,773	72,301	107,197	n/a	n/a	n/a	n/a		
	<b>Total - Condom</b>	<b>15</b>	<b>15</b>	<b>50</b>	<b>595</b>	<b>0</b>	<b>7,347</b>	<b>49,402</b>	<b>117,577</b>	<b>489.78</b>	<b>3,293.49</b>	<b>7,838.46</b>	<b>11,621.73</b>	<b>11,915.65</b>	
<b>IUCD</b>	New visits		58	60	3,480	42,969	96,338	288,626	427,933	740.84	1,661.00	4,976.32	7,378.16		
	Revisit		6	15	90	1,111	7,544	17,933	26,589	185.21	1,257.38	2,988.86	4,431.45		
	<b>Total - IUCD</b>	<b>214</b>	<b>64</b>	<b>75</b>	<b>3,570</b>	<b>0</b>	<b>44,080</b>	<b>103,882</b>	<b>306,560</b>	<b>454,522</b>	<b>688.75</b>	<b>1,623.16</b>	<b>4,789.99</b>	<b>7,101.91</b>	<b>2,126.02</b>
<b>Depo</b>	New visits		128	45	5,760	71,121	144,043	445,793	660,958	555.63	1,125.34	3,482.76	5,163.73		
	Revisit		362	15	5,430	67,046	330,287	823,225	1,220,558	185.21	912.39	2,274.10	3,371.71		
	<b>Total - Depo</b>	<b>132</b>	<b>490</b>	<b>60</b>	<b>11,190</b>	<b>0</b>	<b>138,167</b>	<b>474,330</b>	<b>1,269,018</b>	<b>1,881,515</b>	<b>281.97</b>	<b>968.02</b>	<b>2,589.83</b>	<b>3,839.83</b>	<b>14,226.96</b>
<b>Jelly</b>	New visits		0	45	0	0	0	0	0	no clients	no clients	no clients	no clients		
	Revisit		0	5	0	0	0	0	0	no clients	no clients	no clients	no clients		
	<b>Total - Jelly</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>no clients</b>	<b>no clients</b>	<b>no clients</b>	<b>no clients</b>	<b>no clients</b>	
<b>F-Tab</b>	New visits		5	45	225	2,778	42,718	94,262	138,758	555.63	8,543.57	18,852.41	27,951.61		
	Revisit		0	5	0	0	2,701	5,596	8,297	n/a	n/a	n/a	n/a		
	<b>Total - F. Tablets</b>	<b>3</b>	<b>5</b>	<b>50</b>	<b>225</b>	<b>0</b>	<b>2,778</b>	<b>45,419</b>	<b>99,858</b>	<b>148,055</b>	<b>555.63</b>	<b>9,083.73</b>	<b>19,971.56</b>	<b>29,610.92</b>	<b>54,232.45</b>
<b>T.L (counselling</b>	New visits		17	45	765	9,446	3,828	27,498	40,770	555.63	225.07	1,817.51	2,398.21		
	Revisit		11	15	165	2,037	0	4,221	6,258	n/a	n/a	n/a	n/a		
	<b>Total - T.L</b>	<b>213</b>	<b>28</b>	<b>60</b>	<b>930</b>	<b>0</b>	<b>11,483</b>	<b>3,828</b>	<b>31,719</b>	<b>47,028.01</b>	<b>410.11</b>	<b>136.65</b>	<b>1,132.81</b>	<b>1,679.57</b>	<b>221.31</b>
<b>GRAND TOTAL</b>			<b>676</b>		<b>19,030</b>		<b>234,971</b>	<b>705,443</b>	<b>1,948,420</b>	<b>2,888,834</b>	<b>347.59</b>	<b>1,043.55</b>	<b>2,882.28</b>	<b>4,273.42</b>	

## Calculation of drugs and medical supplies for FP Services

Drugs and medical supplies are allocated initially on an estimated basis.

Estimated costs thus obtained are used to allocate the actual cost of drugs and medical supplies

		Total Visits	Quantity of supplies used		Total Estimated Cost	Estimated Cost
Pills	1st visit	47.0	3 Cycles per visit @ Sh 50 per cycle + pair gloves @ 400 for 50% of cases		16,450.0	18,511.8
	Revisit	27.0	6 Cycles per visit @ Sh 50 per cycle	8,100.0		
			Other pill cycles distributed = 17 @ 50	850.0	8,950	10,071.8
Condoms	1st visit	13.0	50 @ Sh 20 each		13,000.0	14,629.4
	Revisit	2.0	50 @ Sh 20 each	2,000.0		
			Other condoms distributed = 1,445 @ Sh 20	28,900.0	30,900	34,773.0
IUCDs	1st visit	58.0	1 Pair of gloves @ Sh 400 + copper-T @ Sh 1076		85,608.0	96,338.0
	Revisit	6.0	Pair of gloves + 4 IUDs inserted		6,704.0	7,544.3
Injectibles	1st visit	128.0	Syringe, needle + Vial depo + pair of gloves for 50% of cases		128,000.0	144,043.3
	Revisit	362.0	Syringe, needle + Vial depo	289,600.0		
			Other depo. used up = 39 @ 100	3,900.0	293,500	330,286.8
Jelly	1st visit	0.0	1.0 Tube @ Sh950 + pair of gloves @ 400 for 50% of cases		0.0	0.0
	Revisit	0.0	1.0 Tube @ Sh950		0.0	0.0
F-Tab	1st visit	5.0	77.0 @ Sh 96 each + pair of gloves @ 400 for 50% of cases		37,960.0	42,717.8
	Revisit	0.0	77.0 @ Sh 96 each	0.0		
			Other FT distributed = 25 @ Sh 96	2,400.0	2,400	2,700.8
T.L	1st visit	17.0	1.0 Pair gloves @ Sh 400 for 50% of cases		3,400.0	3,826.2
	Revisit	11.0			0.0	0.0
		676.0			626,872.0	705,443.2

Total costs for FP supplies as allocated

(This is made up the above supplies of Ush 626,872 plus other supplies, eg cleansing material 705,443.2  
(See Spreadsheet 6 for details of allocation of these non-specific items)

Commodities distributed	Clinic		CBD	
	Qty	CYP	Qty	CYP
Pill	320	24.62	330	25.38
Condoms	2,195	14.63	7,073	47.15
Jelly	0	0.00	79	13.17
Foaming Tabs	410	2.73	690	4.60
Depo	529	132.25	0	0.00
IUCD	62	213.79	0	0.00

**APPENDIX D**

**Client Data from FLEP**

# BUSOGA DIOCESE FAMILY LIFE EDUCATION PROGRAM

Total New Clients Counselling by ONLY the Practitioner and CYPs Generated

For the Period of July '94 - June '95

8th -11th QUARTER

Appendix I

REF	PROJECT AREA	PILL	CONDOM	JELLY	F-TAB	DEPO	IUD	TL	VASE	NPLT	TOTAL PER P/AREA
41	<b>Nasuuti</b>										
	New Client	71	47	7	9	43	34	6	0	0	217
	Cyp	5.46	0.31	1.17	0.06	10.75	117.24	75.00	0.00	0.00	209.99
45	<b>Nawansega</b>										
	New Client	47	13	0	5	26	32	8	0	0	131
	Cyp	3.62	0.09	0.00	0.03	6.50	110.34	100.00	0.00	0.00	220.58
<b>TOTAL N/CLIENT PER METHOD</b>		118	60	7	14	69	66	14	0	0	348
<b>TOTAL CYP PER METHOD</b>		56.08	13.40	1.17	5.09	43.25	259.59	183.00	0.00	0.00	561.57

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New Clients, Revisits & CYP Generated within 12 months

(July '94 - June '95)

		NASUUTI		NAWANSEGA		TOTAL
		CLINIC	CBD	CLINIC	CBD	
PILL	New Client	71	57	47	50	225
	Revisit	22	54	27	98	201
	CYP	32.6	53.31	24.62	25.13	135.66
CONDOM	New Client	47	34	13	273	367
	Revisit	0	20	2	147	169
	CYP	15.45	13.88	14.63	47.15	91.11
JELLY	New Client	7	33	0	69	109
	Revisit	0	4	0	20	24
	CYP	1.17	6.17	0	13.17	20.51
F-TAB	New Client	9	25	5	33	72
	Revisit	0	4	0	30	34
	CYP	3.53	5.46	2.73	3.33	15.05
DEPO	New Client	106	-	128	-	234
	Revisit	127	-	362	-	489
	CYP	58.25	-	132.25	-	190.5
IUD	New Client	93	-	58	-	151
	Revisit	9	-	6	-	15
	CYP	320.69	-	213.79	-	534.48
TUBAL LIGATION	New Client	29	-	17	-	46
	Revisit	0	-	11	-	11
	CYP	362.5	-	212.5	-	575
VASECTOMY	New Client	-	-	-	-	0
	Revisit	-	-	-	-	0
	CYP	-	-	-	-	0
NORPLANT	New Client	-	-	-	-	0
	Revisit	-	-	-	-	0
	CYP	-	-	-	-	0

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# BUSOGA DIOCESE FAMILY LIFE EDUCATION PROGRAM

## DISTANCES TO PROJECT AREAS FROM HEADQUARTERS AT JINJA

PROJECT AREA	DISTANCE (KMS.)
1 BUDHATEMWA	46
2 BUDONDO	8
3 BUFUULA	10
4 BUGEYWA	75
5 BUGOBI	115
6 BUGULUMBYA	60
7 BUKOTEKA	45
8 BULYANSIME	50
9 BUNYIRO	45
10 BUPADHENGO	30
11 BUSALAMU	38
12 BUWAYA	45
13 BUWEERA	23
14 BUYUGE	115
15 BWIDHABWANGU	35
16 IVUKULA	115
17 KALIRO	65
18 KALUUBA	60
19 KAVULE	62
20 KIGALAMA	100
21 KIGANDALO	110
22 KIGINGI	108
23 KIRINGA	125
24 KISOZI	65
25 KYANDO	35
26 KYEMEIRE	52
27 LUZINGA	95
28 MASESE	30
29 MAWUNDO	4
30 MPULIRA	30
31 MUGULUKA	75
32 MUTERERE	15
33 NABIGWALI	120
34 NABITENDE	100
35 NABULEZI	45
36 NAMALEMBA-BSK	85
37 NAMINAGE	155
38 NAMISAMBYA	60
39 NAMULIKYA	55
40 NAMUTUMBA	90
41 NASUUTI	75
42 NAWAIKOKE	50
43 NAWAIKONA	120
44 NAWAMPANDU	72
45 NAWANSEGA	85
46 NAWANYAGO	95
47 OFFICE CLINIC	40
48 WESUNIRE	110

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**APPENDIX E**

**Costing Methodology**

# COSTING METHODOLOGY

## I Introduction

In order to make pricing decisions for your services, it is important that you know how much it costs you to provide those services. Setting prices only on the basis of what the "competition" is charging is not good enough. Your range of services and their quality will most likely be different from those of other health care providers and therefore a different price structure may be necessary.

Unit costs will also help you to gauge how efficiently you are delivering services. Areas where cost savings could be effected will become apparent as you analyse the cost structure of your clinic over time and in comparison with other clinics/hospitals.

## II GENERAL APPROACH

### 1. Cost Areas

In order to be able to calculate costs per unit of services rendered, you need to accumulate costs for each cost area (also referred to as "department" or "cost centre") which you are interested in. Costs thus accumulated will be divided into the utilisation data for that cost area's services to arrive at a cost per unit. The first step is, therefore, to identify the cost areas or departments for which you require unit costs.

We have accumulated costs for the following cost areas:

- Maternity
- FP CBD
- FP Clinic
- Pharmacy
- Outpatient Curative
- MCH
- Administration

### 2. Types Of Costs

The second step is to understand the differences between two different types of costs ie direct versus indirect costs

**direct costs** are those costs which can be directly attributed to a department or to a service. For example, the running costs for a vehicle which is used exclusively by the FP CBD department would be considered direct costs for that cost area.

**Indirect costs** are those costs which are not directly identifiable with any department, for example the salary of an accountant can not be identified with one particular department as

he/she is involved in all areas of the clinic.

### III COST ALLOCATION METHODOLOGY

#### 1. Direct Costs

In order to provide a standard structure for analysis, direct costs have been broken down into two items, namely:

- Labour (Salaries/wages and staff benefits)
- Medical supplies (mainly drugs)

##### (a) Labour costs

This is the total payroll cost excluding any benefits which are not directly identifiable on the payroll.

You calculate staff costs by using the actual basic salaries for staff in that department. This will give you a first estimate of staff costs for each department based on the basic salaries. Allocate the total payroll to all departments on the basis of the basic salaries allocated to each department..

##### (b) Drugs And Other Medical Supplies

You start by charging each department with the supplies and drugs which are purchased specifically for them. After excluding these department-specific drugs the remaining cost of drugs and medical supplies is allocated to user departments. You can use either of two methods:

##### Pharmacy Issues

The first method used makes allocations based on issues from the Pharmacy.

Most clinics do not have a cost centre structure and therefore the cost of drugs issued to any of the user departments is not normally known. It is necessary therefore to estimate the annual usage for each of the cost areas. To do this, a sample of the most common drugs and medical supplies is used and issues from the pharmacy to each department for at least three months identified and costed. The costs so obtained for each department are used as the basis for allocating total drugs costs.

##### Estimated Consumption Per Visit

The second method is based on an estimate of the average consumption per patient visit. The drugs costs for each area are estimated based on the volume of patients and the average cost per visit for a few of the most frequent reasons for visiting the clinic. The resulting total cost is compared with the total in the accounting records and adjustments made to ensure that the total allocated is equal to the actual cost in the accounts:

$$\frac{\text{Estimate for department} \times (\text{Cost per accounts} - \text{Department-specific drugs})}{\text{Estimated Total Cost}}$$

#### 2. Indirect Costs

These are allocated to each of the direct departments on the basis of the direct costs except costs for which a more suitable basis of allocation exists eg maintenance which is allocated on the basis of floor space.

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Indirect costs include all costs which can not be directly identified with any of the departments/cost areas. An example is Administration staff cost.

In our calculations, these costs have been allocated on the basis of the direct costs.

The detailed calculations are shown in Appendices 1 and 2.

#### IV STEPS TO CALCULATING UNIT COSTS

##### STEP 1

Obtain the total costs of the clinic, preferably in the form of a trial balance as this gives more details than the final accounts; include ALL sources of funding. Ensure that the trial balance used is the final from which the published accounts were prepared.

##### Step 2

Decide the services for which you want to calculate unit costs. This will determine the cost areas for which to accumulate costs.

##### Step 3

Obtain utilisation data for each service and cost area.

##### Step 4

Charge to each area any direct costs which are specifically identifiable from the accounting records (trial balance). For example supplies purchased for the laboratory would, at this stage, be charged to the laboratory under the "department specific drugs" column.

##### Step 5

Allocate the major direct costs which are not separately identifiable in the accounts, for example, drugs/medical supplies and staff costs on the basis described earlier in section III.

##### Step 6

Allocate all other direct costs on the same proportions as the total direct costs already allocated ie staff and drugs.

##### Step 7

Sum up all costs to obtain total direct costs.

##### Step 8

Allocate the major indirect costs using any suitable basis of allocation: For example:

- Staff related costs (eg staff benefits) on the basis of direct staff costs as calculated in step 5 above.

- Space related costs (eg water, electricity, etc) on the basis of area occupied by the department
- Transport costs on the basis of estimates of mileage.
- Other indirect costs on the basis of the direct cost proportions.

**Step 9**

Sum up costs for each cost area and calculate an overall average cost per unit - total cost divide by total number of services rendered.

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