

PASSAGES PROJECT

Costing of Norms-Shifting Interventions:

A Primer from the Passages Project



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PREPARED BY
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USAID
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Passages

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PASSAGES OVERVIEW

Passages applies implementation science principles to explain what makes interventions effective and sustainable at scale in real world contexts. Passages addresses socially complex issues such as gender inequality, stigma, and violence as they relate to voluntary family planning and healthy timing and spacing of pregnancy, while focusing on scalability, cost considerations, complexity, and adaptability of their interventions. This primer provides guidance on how to approach estimating the cost of norms-shifting interventions and the use of this information to promote sustainability and adaptation in other settings.

GLOSSARY

Annualization – technique for spreading the cost of an investment resource (such as equipment or a vehicle) across its expected useful life while also considering the opportunity cost of tying the money up in the investment

Average Cost – crude measure of efficiency, computed by dividing the total cost of an activity by the output of the activity (example: cost per person reached)

Financial Cost – cost that is tied to an expenditure of monetary resources

Logic Model - graphic depiction (road map) that presents the shared relationships among the resources, activities, outputs, outcomes, and impact for your program

Marginal Cost – cost of increasing the total output of an activity by one unit (example: cost of reaching one more person), typically lower than average cost

Non-Financial Cost – cost that is tied to a resource for which no financial expenditure is required (example, using a room for a training at no charge)

Opportunity Cost – valuation of a resource that reflects the next best alternative use of a resource (example, time spent on activity A which means that Activity B cannot be pursued)

Shadow Price – technique for assigning a monetary value to a resource for which no financial transaction was required (example: what a room would cost to rent if it had not been available at no charge)

BACKGROUND

This primer is intended to be used as a resource to assist those who implement behavior and norms-shifting interventions (NSIs) to think through decisions that need to be made when assessing the cost of these interventions. The primer is organized around a process that may be used to generate a cost estimate, and provides recommendations for key approaches to meet this objective. The information in this primer is based upon personal experience, and discussions with other organizations that have worked on costing in general, as well as costing of NSIs, specifically. Detailed phone interviews with representatives from the HP+/Palladium, International Center for Research on Women (ICRW), Management Sciences for Health (MSH), Population Council, Save the Children, Tearfund and Georgetown University’s Institute for Reproductive Health (IRH) were used to identify approaches used in the past, what worked well, and where there were challenges. While no two costing analyses are implemented in exactly the same manner, the goals are often the same: to provide insight into the magnitude and type of investment that will be required to implement, sustain, and/or expand an NSI in a particular context. This primer discusses the decisions that must be made when developing a cost estimate for an NSI, as well as pros and cons of different alternatives for developing the cost estimate. The final sections will explore how this cost information can be used to support other types of analyses that may be relevant beyond the cost analysis of the NSI being examined.

WHAT ARE COSTS?

Costs are the monetary expression of the value of resources required to obtain – or used to produce – a specific collection of goods or services. As such, the value of the resources is expected to vary with the source of the resources and the perspective of the person(s) assigning or assessing the value. For example, a child is likely to believe that the meals received at home have no cost, i.e., are free. This is correct from their perspective, but from the parent’s perspective that same meal has a cost in terms of actual financial expenditures to obtain ingredients, time and expenses consumed in growing ingredients, time and fuel costs for preparation of the meal, and the time costs associated with cleaning up after the meal. In this simple example, we can see how the same meal can be assigned very different “costs,” depending upon perspective used (child vs. parent), and whether or not non-monetary costs are included or ignored (purchased vs. home-grown ingredients). Even the parents are unlikely to assign a cost to the tomatoes that were given by a neighbor and used in the preparation of the meal. The cost of growing these tomatoes were incurred by the neighbor. In this way, while we often speak about costs in absolute terms as if there is one number that is correct – often called ‘price’ – it is often the case that the correct value to consider will depend upon who is asking the question and the purpose for which the estimate is required.

HOW ARE COSTS MEASURED?

As mentioned before, costs are tied to resources. In our simple example, we described the process of gathering ingredients, processing the ingredients, serving and cleaning up after the meal. This activity-based approach is particularly useful, as it helps to identify the resources required, how the resources are used and the process of combining/converting the resources into the finished product or service. It is our experience that people who are involved in the provision of a service or activity related to a norms-shifting intervention (NSI) have an easier time answering questions about how they do something than questions about what resources are used to support the components of an NSI. Therefore, we recommend beginning with a semi-structured interview with the different groups who are or will be involved in the NSI.

Recommendation #1:
Begin a cost analysis by interviewing the groups who are implementing the NSI.

INTERVIEWING IMPLEMENTING GROUPS

The goal of the interviews with program implementers is to understand how the NSI operates and to begin the identification of the resources that are used to support the intervention. Depending on where the intervention is in the implementation process, you may be asking the respondents to describe what has already happened (retrospective) or what is happening (concurrent) or planned (prospective). Often times you will need to combine multiple types of reports. A logic model can be a useful tool to assist in identifying the resources used to support an NSI. It is also useful to organize your notes around specific phases of the intervention. The table below provides a template that can be used to organize the information gathered from these interviews. The table has been populated with examples of the types of data to be captured for an NSI.

Information to be Captured on Norms-Shifting Interventions by Phase

Phase	Inputs	Process	Outputs
Designing the intervention	<ul style="list-style-type: none"> • Staff time from lead/prime organization • Consultants / content experts • Staff time from partner organizations 	<ul style="list-style-type: none"> • Review of literature • In-person / virtual meetings with content experts • In-person / virtual meetings with partner organizations 	<ul style="list-style-type: none"> • Planned structure of the intervention and guide for implementation • Training materials for program implementers • Job aids for program implementers • Support materials for use with recipients
Negotiating / adapting to local context	<ul style="list-style-type: none"> • Staff time from sponsoring organization • Consultants / content experts • Staff time from partner organizations • Staff time from key stakeholder groups • Community representatives 	<ul style="list-style-type: none"> • In-person / virtual meetings • Visits to intended implementation sites • Identification of potential local implementing partner(s) 	<ul style="list-style-type: none"> • Documentation of baseline or current social norms • Signed contracts with key stakeholders and implementing partners • Adaptation of job aids and training curriculum for program implementers • Detailed timeline and logistics plan to support program implementation
Preparing for implementation	<ul style="list-style-type: none"> • Staff time from sponsor organization, implementation partners, key stakeholders, and experts • Training venue and conference package 	<ul style="list-style-type: none"> • Training of local implementing partner staff • Securing support from local stakeholder groups • Orientation to monitoring tools to be used during implementation 	<ul style="list-style-type: none"> • Production of finalized job aids and support material for use during implementation • Finalized logistics plan for program implementation
Implementing the intervention	<ul style="list-style-type: none"> • Staff time from implementing partner(s) • Other materials / supplies used to deliver the intervention 	<ul style="list-style-type: none"> • Activities with target group(s) for implementation • Media or other promotional activities 	<ul style="list-style-type: none"> • Reports on activities conducted and persons reached with intervention

When using this type of table in interviews with program implementers, the inputs column is useful for identifying the specific resources being used to support the intervention during various phases. The goal is to identify the specific resources used and the source of the individual resources (who

provided what). In the process column, the goal is to describe the activities that took place or are planned to take place as the intervention is rolled out (how resources were used). Finally, the outputs column (note that outputs are distinct from program outcomes) is useful to identify existing program documentation that can be used later in the costing process to gain further information from resource providers.

TIMING OF COST ANALYSIS

When planning a cost analysis, it is helpful to consider whether or not to collect resource use information retrospectively or concurrently. Sometimes, this decision is made for you as the existing systems are not organized in a manner that facilitates tracking costs concurrently so the only option will be a retrospective estimate after activities are completed. In practice, the design, planning, negotiating, and preparing phases are often assessed retrospectively and the actual implementation phase is assessed concurrently if the data systems are supportive or can be modified easily to support reporting.

The table below summarizes alternatives to consider when undertaking concurrent or retrospective data collection for labor resources. We focus on labor resources here. Many of the costs for NSIs are tied to labor, as these interventions are often quite labor-intensive and require repeat one-on-one or one-on-few interactions with those persons and/or groups whose norms the program is trying to shift.

When attempting to capture time of labor resources, don't forget to include the time of volunteers or donated/redeployed time in your measurement, as this resource is clearly being used to support the intervention (as, in the earlier example, were the tomatoes given from the neighbor used to make dinner).

While direct observation may be considered the 'gold standard,' it is not without limitations. In addition to the extra cost required to capture the information, the information that is being captured may not be an accurate reflection of what happens once the observer is removed. However, we can predict the direction of bias (observers likely mean longer, slower, more deliberate encounters with intervention recipients), so it can provide an upper limit on time requirements for the intervention. Timesheets and encounter logs (when complete) are also likely to be upwardly biased. An alternative would be to 'back calculate' encounter times from time spent in the field and number of persons reached or contacted as a check on self-reported data. Finally, an external measure for how long a specific activity or encounter should take could be used, if one exists based upon prior experience with the intervention.

A note on timing of cost analysis

As we've seen, the data required for a cost analysis may be collected retrospectively or concurrently. Each approach has advantages and disadvantages. The retrospective collection has an advantage of being able to document what has actually happened, but can suffer from recall bias for activities that were not well documented. Concurrent data collection can obtain more precise information but introduces an additional reporting burden on program implementers to document resource use in greater detail.

Alternative Techniques for Capturing Labor Resource Utilization

Timing	Technique	Pros	Cons
Concurrent	Direct observation (e.g., time motion study)	Most precise approach	Can be intrusive; observation bias can change behavior of person(s) being observed; most expensive
Concurrent	Activity sampling	Reasonably accurate and less intrusive than direct observation	Can bias observed behaviors; costly to implement
Concurrent	Self-report / timesheet	Easy to implement	Subject to rounding and recall bias; can give illusion of precision and may get “expected” response; can quickly create mountain of data with a large staff
Concurrent	Encounter logs with start and stop times	Easy to implement	Often creates non-random sample as some encounters not logged; bias unknown
Retrospective	Self-report / Estimation	Easy to implement	Accuracy improved if tied to specific activities that are relatively self-contained (one-time meetings) or homogeneous if repeated (e.g., structured sessions with target audience) Accuracy may also be improved by reporting on activities soon after they have taken place

Fortunately, the concurrent data collection of the non-labor resources is less prone to reporting or measurement bias and is generally quite robust. Often a simple log form for meetings or sessions with intervention recipients noting date, time, location, number of people contacted, and any supplies (including refreshments or transport reimbursements) or equipment used will suffice, and this information is easily obtained.

One approach that has been used successfully in the past is to introduce a monthly “intervention tracking tool” (see appendices)—or adapt existing monitoring tools— which implementing partners use to document the process of implementation in more detail. That information can then be used to facilitate the activity-based costing described below.

Recommendation #2:

When trying to capture costing information concurrently, an intervention tracking tool can be a useful device to capture details on how the NSI is being implemented.

ACTIVITY-BASED COSTING

Once the interviews with program implementers have been completed, the analyst should have an understanding of how the NSI operates and the key activities that were/will be involved in implementation of the intervention. We recommend using an activity-based costing approach to organize the information collected and guide the development of the cost estimate.

Recommendation #3:

Activity-based costing provides a useful approach to organize information from the implementer interviews and guides the development of the cost estimate.

Step #1: Identify Resources Used for Each Activity Identified within a Phase

The information captured from the interviews with implementers can now be reorganized into a spreadsheet with sections or sheets organized around phases and/or specific activities. For each activity, you will want to list the resources that were identified in the interview and the source of the resource. Additionally, you will want to document whether or not the resource was purchased by the program and if not purchased, if it was donated or redeployed (see appendix).

Step #2: Measure Quantity of Each Resource Used in Natural Units

Rather than directly assign a value to each resource used, it is helpful to document the quantity of each resource required to support specific activities within the intervention. This level of detail can become important in other applications of costing where changes in either the quantity of resources or the unit value for a resource may need to be adjusted.

Resources should be measured in their ‘natural units’ (time spent either person-hours or -days for labor, pieces or units for supplies, operating-hours or -days for equipment, meeting-hours or -days for meetings or trainings, field-days for site visits, etc.) whenever possible.

You may have obtained some information on quantities of resources required during the information interview with implementers. If not, you’ll need to contact the supplier of each resource and ask them to identify the quantity of each resource that was used (retrospective report) or the quantity expected to be used (concurrent report) for the key activities. An example of a general resource documentation framework – which includes a place to document quantity used – can be found in the appendix.

Recommendation #4:

Whenever possible, measure resource use in natural units.

Step #3: Assign a Unit Value to Each Resource Used

Once resources have been documented and quantities used have been identified, we will need to assign a unit value to each resource. Initially, this unit value should reflect the cost or value to the resource provider. Important exceptions to this approach occur in two instances:

- 1) For donated or in-kind inputs for which no financial transaction occurs (such as volunteer labor, or a meeting space provided at no charge to the intervention), these resources should still be assigned a value, as the intervention would not be possible without these resources. In this case a “shadow price,” or what it would cost to obtain this resource or an equivalent resource if this one were not available at no cost, should be used. For example, if you could not get a volunteer to undertake an activity supporting the intervention, what would you need to pay someone to take on this duty? For donated space, the value would be assigned based upon what it would cost to rent such a space for the time required.
- 2) For capital investments or resources that have an expected useful life greater than one year, the estimated cost of their use should be ‘annualized’ to reflect the portion of the total cost consumed by the intervention. For example, if a vehicle with a replacement cost of \$35,000 is used for 120 days we would want to spread the value of this resource across its useful life. If we assume this vehicle will be able to be kept running for 15 years, then we can compute an annualization factor at a 3% discount rate¹, which, if multiplied by the replacement cost of \$35,000, gives an annualized cost of \$2,931.83, and if multiplied by 120 days use/365.25 days per year, gives us a value of \$963.23 for the use of this vehicle in the intervention being analyzed. Notice that the full annualized cost of \$2,931.83 is greater than the replacement cost of \$35,000 divided by 15 years of expected useful life (\$2,333.33). This is because the annualization factor takes into account that money spent on a vehicle is no longer available for other potential uses. This is consistent with the economist’s notion of opportunity costs, which considers both the financial and non-financial value of a resource.

For other resources, we are likely to be able to find some documentation of the unit value, either from budget documents, purchasing logs, or receipts maintained by the program. However, the two cases discussed above highlight why one must be careful to not just depend on the accounts office to try to identify the cost of an NSI. The accounts office will only have data on the resources they have sourced and for which a financial transaction occurred. As a result, capital investments will be overstated and any resources for which a financial transaction did not occur (or which were obtained by outside parties) will be overlooked.

Recommendation #5:

Do not rely solely upon the accounts office to provide complete information on the cost of an NSI.

¹ The annualization factor formula is: $a(r, n) = \frac{r \cdot (1+r)^n}{(1+r)^n - 1}$ where r is the discount rate and n is the expected useful life, in this case r = 0.03 and n = 15 so $a(r, n) = 0.08376658$.

Step #4: Aggregate Resources Used Multiplied by Unit Cost across All Resources by Activity and Phase of the Intervention

Once you have estimates of the resources used, the quantity used, and appropriate unit costs, you can multiply quantity times unit cost to get cost per resource, and aggregate across resources to get cost for an activity, or across activities to get cost per phase, or across phases to get cost for the NSI. This result is now the base case estimate for the cost or value of resources or used to implement the NSI. This information can then be used to answer a series of programmatically relevant questions as described below. An example of an activity-specific cost estimate can be found in the appendix.

REPORTING THE RESULTS OF COST ESTIMATION

When reporting the results of the cost estimation it is useful to consider the intended audience. As noted at the beginning of this primer, what something costs will depend upon the perspective of the audience. The process outlined above is intended to result in a ‘fully loaded’ cost estimate, but there are many instances when that result is not what is being sought or is not relevant to the decision-maker. Therefore, the estimate may require adjusting how the information is presented so that the different potential audiences are able to obtain the information that is most relevant to them.

For example, one goal may be to provide a cost estimate for others interested in conducting a similar intervention. In this case, it will be most useful to report on the costs of activities by phase of the intervention, though oftentimes in this case the design and the negotiation/adaptation phase cost estimates are excluded. The design phase costs can be excluded because the materials that were developed are now readily available and the wheel does not need to be reinvented. The negotiation/adaptation costs are often omitted with the understanding that these costs are highly context specific, and, therefore, not generalizable. However, if these costs are excluded, it is important to emphasize that what is being presented are the operational costs of the program or intervention and not the full value of resources used to implement the program.

Another advantage of presenting activity-specific cost estimates by phase is that it can assist in budgeting in support of the activities, as well as for planning for the timing and sequencing of activities. This is particularly relevant if a goal is to support refining, sustaining, scaling-up, or replicating the intervention (see next section). If there are specific activities that are start-up or one-time investments as opposed to on-going recurring costs, that distinction can also be important to provide. A third-party may be willing to assist with the start-up costs, but will look for local resource sources for the on-going costs to keep an intervention running.

Cost results are sometimes presented disaggregated by source of resources or by financial costs vs. non-financial costs.² As discussed above in the valuation section, not all resources will require a

² Full economic costs reflect the summation of both financial and non-financial costs and will be used whenever a social perspective is being used for the analysis. A social perspective is often used when the objective is to assess the “value” of an NSI through measures such as the cost per quality-adjusted life year (QALY) gained.

financial transaction (as in cases of donated inputs or in-kind resources), but we still want to assign a monetary value to these resources since they are used to support the intervention. For example, if a staff member adjusts how she spends her time in order to support the intervention, there is no change in total payroll costs, but the time she spends on the intervention is time that is not available for other activities. In this case, the value is her equivalent fully-loaded hourly rate, but this cost is a non-financial cost (and in this case an opportunity cost) to the organization through which she is employed. The same would occur for the use of vehicles which are already owned or physical space which already exists. By highlighting the full value of resources and then separating out the financial from the non-financial costs, some of the ‘sticker shock’ of an intervention can be reduced and can also assist in negotiations with collaborating government or non-governmental bodies who may be asked to provide in-kind support to an intervention. (See appendix for an example).³

A note on cost reporting

If there is a need to change from one currency unit to another, the prevailing exchange rates during the time of the intervention can be used to convert between the two currencies. If an intervention spans multiple countries, then one will need to use purchasing power parity adjustments to combine data across multiple countries.

Finally, the analyst needs to consider what currency unit will be used for the presentation of results. For an in-country presentation, local currency units should be used. For an international audience, US dollars is often used as a default. Exceptions to this would be if the funder/donor uses a non-dollar currency, in which case that currency unit should be used.

Recommendation #6:

Present cost estimates with sufficient detail to facilitate anticipated use. At a minimum, estimates should be disaggregated by activity. A distinction between (one-time) start-up and recurring costs can also be useful for planning purposes.

³ The identification of whether or not a resource will be reported as a financial or non-financial cost will be determined during the resource identification and valuation steps above. If a resource is identified as being provided at no financial cost to the program, or if it is a resource that is provided in-kind by a partner, then the value of that resource would be reported under the non-financial cost heading. This is different than a cost analysis from a transaction perspective, in which case those resources which do not require financial outlays would all be assigned a value of zero.

SECONDARY COST ANALYSES FOR NORMS-SHIFTING INTERVENTIONS

What is the cost per person reached by the intervention? Value for money proposition

Perhaps the simplest use of the result obtained in step 4 above would be to divide the total estimated cost by the number of persons reached by the intervention. This result yields an estimated cost of reaching an individual with the package of services including the costs of designing, negotiating/adapting, preparing, and implementing the intervention. This is a crude measure of programmatic efficiency, which is perhaps useful for monitoring performance within a program over time, as opposed to comparisons between programs. Note that except for the costs in the implementation phase, this estimate would not be a useful metric for estimating the cost of reaching one more person with the intervention, as most of the costs in the earlier phases can be thought of as fixed or at least less sensitive to the scale of the intervention. Depending upon the actual content of the intervention (e.g., a mass media centered approach), the average cost of the implementation phase of the program may not reflect the cost of reaching one more person (the marginal cost), as there are likely to be scale effects associated with the intervention. For this purpose, we would actually want to estimate a cost function, which is beyond the scope of this primer.

What is the cost of sustaining, scaling-up, or replicating the intervention?

Often, especially if there is evidence that the NSI has had a positive impact, there will be interest in making sure that the intervention is sustained, or in expanding its current locale (scaling-up), or transferring to another locale (replication). The challenge with these types of analysis is deciding what will change between the intervention as observed in the costing exercise and what will happen in the future implementation scenarios. Potential changes to consider include:

1) *What activities will need to be repeated in the future scenario?*

For example, the design of the intervention may or may not be modified, depending upon satisfaction with the current version. Similarly, if staying within the current locale, there may be no need to negotiate/adapt the intervention, but these activities would likely need to be undertaken if brought to a different locale. With respect to preparing for implementation, if additional or replacement staff from the implementing partner(s) need to be trained, these costs would be incurred, but if the program is operating at scale there may be potential economies of scale from larger training sessions which could reduce the cost per person trained. Finally, it is likely that the cost for implementation of the intervention could require adjustment depending upon whether there are likely to be efficiency gains (easier to reach the target population) or efficiency losses (harder to reach the target population) as the intervention expands within existing locales or moves to additional locales.

2) *Will the components of the intervention remain unchanged in the future scenario?*

Based upon lessons learned in the costed implementation, are there activities that should be modified or excluded? Or new activities to include in some phases? As the nature of the intervention changes over time, the resource requirements – and therefore the cost of the intervention – will also change. This will require adjustments to the resource list or the quantity of resources used from the initial cost estimate. For example, the supervision of the intervention in the future scenarios may be less intensive than in the scenario costed. The resources required for this activity would, therefore, be reduced in the future scenario.

3) *Will the sources of resources remain the same in the future scenario?*

If resources will come from different sources in the future scenario, then the unit costs used in the initial cost estimate may need to be adjusted to reflect the new cost per unit of the resource. For example, resources from an international NGO may be replaced with resources from a local government body, and we would expect these differently-sourced resources to have a different unit cost. If we expect there to be quality differences associated with the resources as the source shifts, this may also require adjusting the units required in the future scenarios.

4) *Are there resources that already exist that will be redeployed or used to support the intervention?*

If there are resources already in place that can be used to support the intervention, this can be considered an ‘opportunity,’ rather than a financial cost of the intervention. This can be important to consider when the focus is on resource mobilization, as it is only the incremental cost of additional resources that will need to be covered.

How cost-effective is the intervention?

While a complete discussion of cost-effectiveness analysis is beyond the scope of this primer, it merits at least a mention, as the term cost-effectiveness is often misused. Cost-effectiveness is a relative term like hot or cold, tall or short, and, therefore, requires a comparison to some other reasonable alternative. That reasonable alternative may be the absence of the intervention (status quo) or a streamlined or augmented version of the current intervention. In either case, because the cost-effectiveness measure is comprised of two elements, cost and effectiveness, both elements must be measured for the intervention being evaluated and for the alternative(s). If the alternative is the status quo, then the fully-loaded cost of the intervention will be sufficient; otherwise, detailed costing of the comparator will be required. In addition, a **common** measure of effectiveness (note effectiveness is an outcome measure not an output measure⁴) and a **common** metric for costs are needed across the alternatives being compared (see cost reporting box above about comparisons across countries).

This can be problematic for NSIs, as it can be hard to agree on a single measure of effectiveness for interventions that are often multi-dimensional. For example, an intervention may seek to change attitudes towards social equality and increase opportunities for young women. Summarizing this in a single metric is difficult, if not impossible. If a single effectiveness measure is not feasible, the costs

⁴ If an output measure is used, this becomes a productivity analysis not a cost-effectiveness analysis.

would need to be disaggregated to the different components, each with its own effectiveness measure, and that disaggregation is likely to be highly subjective.

In addition to these measurement challenges, one also has to take great care to assure that a fair comparison is being made. It will be important to “standardize” the interventions to reflect programs reaching the same size target populations; the estimation of costs must reflect the same phases of the interventions; and use a common perspective when assigning a value to the resources. Cost-effectiveness analyses are often conducted from a social perspective, so as to be as inclusive as possible and to assure that all financial and non-financial costs are being considered. From this perspective, alternatives being considered are listed in order of increasing total cost of the interventions, and the total costs are divided by the corresponding measure(s) of total effectiveness. The alternative with the lowest total cost serves as the comparator, and the incremental cost-effectiveness ratio is determined by computing the change in total cost divided by the change in total effectiveness (incremental cost-effectiveness ratio). If an alternative shows a reduction in total effectiveness compared to a less expensive alternative, that alternative is removed from consideration (more expensive but less effective). If the incremental cost-effectiveness ratio is greater compared to a more expensive alternative, that alternative is removed from consideration (said to be dominated as the more expensive alternative is adding effectiveness gains faster than it adds costs). Of those alternatives that remain, the decision maker is left to decide if the gain in effectiveness is worth the required additional investment.

A final word of caution is that even if an intervention can be shown to be cost-effective compared to an alternative, the finding of cost-effectiveness is not a guarantee of affordability of the intervention. Therefore, it is useful to have the actual costs through a costing analysis along with a cost-effectiveness study. The cost analysis data is also useful to consider how costs may change with changes in scale so that it may make sense to scale up or back an intervention that is cost-effective so that it is affordable.

SUMMARY

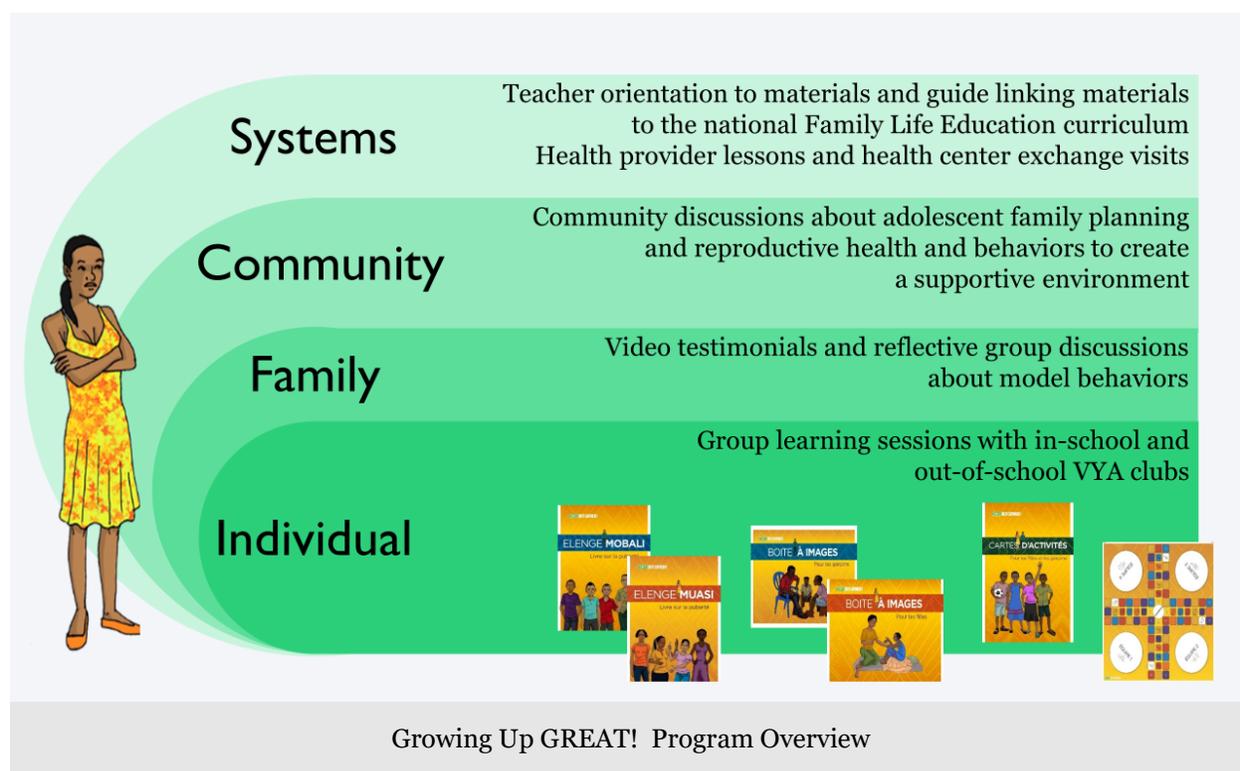
This has been a short overview of the key concepts and recommended approaches to develop a cost estimate for NSIs. As should be clear, while we can develop a fairly standardized approach to developing a cost estimate, there are many decisions that need to be made along the way with respect to how resources will be measured and valued, and the answers to these decisions will be influenced by the context in which the analysis takes place and the underlying question that is trying to be answered. As convenient as it is to think of cost as being some sort of absolute truth or constant, the result obtained will be sensitive to the perspective being used, whether costs are captured concurrently or retrospectively, whether full economic costs or only financial costs are considered, and what phases of the intervention process are included in the analysis. The key is to document the decisions made along the way in developing the cost estimate so that a reviewer can correctly interpret the results, what has been included, how it has been valued, and what has been excluded from the analysis and why that is appropriate. In addition, if the goal is to make comparisons across different interventions or across organizations it is important that the same perspective, assumptions, and approach to measuring costs is used so the results can in fact be compared.

The remainder of this document provides case studies where the principles of this costing manual were applied to two NSIs in the Democratic Republic of Congo. The document concludes with tools and templates that can assist in the organization of costing data.

Case Study #1: Growing Up GREAT!

Intervention Description

Growing Up GREAT! is a gender-transformative reproductive health intervention for very young adolescents (VYA) ages 10-14 and the influential adults in their lives. The approach theorizes that by providing accurate information and a safe space for peer dialogue, early intervention can interrupt the transfer of inequitable gender and social norms to new generations and improve health outcomes. Growing Up GREAT! uses a socio-ecological approach to encourage reflection and discussion of harmful norms among peers at multiple levels. An interactive, age-appropriate package of materials presents RH information and thought-provoking gender scenarios to in-school and out-of-school VYAs via youth clubs. Supporting activities include testimonial videos and group dialogues for parents and/or caregivers; teacher trainings to facilitate integration with family life education; and community discussions.



The pilot intervention took place between 2017-2018 in two high-density, low-income communities of Kinshasa, DRC following a year-long adaptation and consolidation of materials from three other evidence-based interventions: The Gender Roles, Equality and Transformation (GREAT) Project, GrowUp Smart and Choices, Voices, Promises. Pilot activities included approximately 25 meetings of 40 school-based and 18 community-based VYA clubs, as well as six hour-long parent sessions and several community dialogues in each intervention neighborhood (*quartier*). Other activities included training for teachers at each of the 40 pilot schools to integrate Growing Up GREAT! materials into classroom lessons of the National Family Life Education Curriculum and a youth-friendly health care training for health providers, who led a special VYA club session and hosted VYA club visits at health centers. The intervention was implemented by eight local partners embedded in intervention zones.

Cost Analysis Overview

The purpose of the Growing Up GREAT costing study was to understand the human and financial resources required to adapt and implement the intervention. This information was intended to help Save the Children and implementing partners, including the DRC Ministry of Education and Ministry of Public Health, estimate the costs of scaling up to new communities in Kinshasa and to provide other (I)NGOs and government agencies with data on the cost of adapting and implementing the intervention in other locations. Notably, the results of the study provide per-activity cost estimates so that organizations interested in taking up the intervention can see the differential resources required to implement with both in-school and out-of-school adolescents.

Costs were compiled by Save the Children US, with input from Save the Children DRC. Implementing partner costs were not collected separately, but rather captured in financial data and reporting shared by Save the Children DRC. Due to the timing of developing this Costing Primer and guidance, costs were collected retrospectively in phase 1 which included adaptation of materials, staff training and other preparatory work prior to launch of the pilot. Phase 2 included all costs related to pilot implementation of the multi-component intervention and these costs were collected concurrently.

Details of Cost Analysis

Data used to complete the costing study were pulled from a variety of sources to ensure the most precise cost estimates. Costing was led by the DC-based Technical Lead in close and frequent collaboration with the DRC Project Director, Project Officer, and Finance Officer. All costs were collected in USD as they were pulled from financial documents which combined and converted any expenditures made in Congolese Francs.

Direct costs were primarily calculated based on actual costs recorded in expense reports or partner financial reports. Planning documents like meeting and workshop budgets, procurement quotes and other forms were also a valuable source of near-actual direct costs. Since many intervention activities were implemented by partners rather than by Save the Children, a significant proportion of direct costs were mined from partner documents. It was difficult to extrapolate these costs, however, because costing activities were not included in partner scopes of work and thus financial reports were not always sufficiently detailed. Additionally, costs varied by type of partner (those supporting school-based vs. community-based implementation) and financial reports often ended up differing from monthly budgets. As a solution, we reviewed partner budgets and expense reports to determine a monthly average per type of partner. For example, we were able to determine that a number of partners received approximately \$1000/month during the first months of project activity and closer to \$2000/month as implementation progressed and all components were running simultaneously. Another challenge of piecing together costs in this way was ensuring that all activities of the multi-component intervention, whether implemented by Save the Children or local partners, were captured in final cost estimates.

Labor costs were calculated differently across the two phases of data collection. During Phase 1, we asked program staff to estimate their individual LOE per activity using an Excel sheet with standard categories to ensure consistency across HQ and field staff reporting. Administrative support staff at the field level were not able to disaggregate LOE in such detail, so their total LOE was pooled and

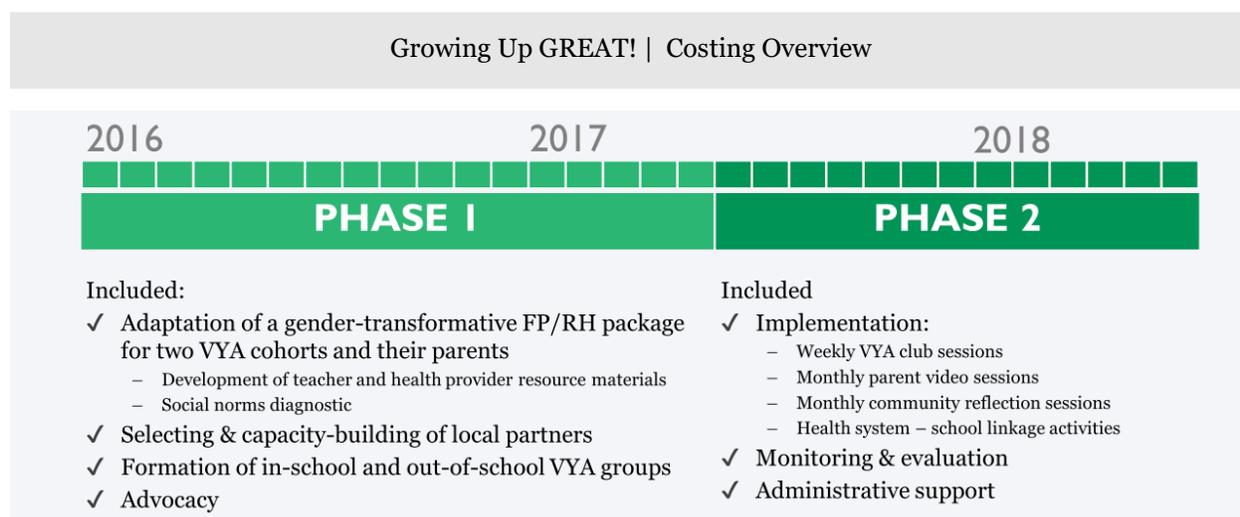
applied across activities based on each activity’s weight in total direct costs. In Phase 2, both program staff and administrative staff labor costs were calculated in this way.

Limitations

All data was collected and analyzed retrospectively, which limited the team’s ability to recall certain details and, in some cases, resulted in estimated rather than actual costs being recorded. Additionally, all labor costs are estimates; they are not based on actual time charged because the Save the Children current Human Resource systems do not make that data available. In Phase 1, staff estimated LOE per activity retrospectively. These estimates may vary from actual time spent. In Phase 2, labor costs were estimated based on weighted direct costs per activity, which may not reflect actual time spent.

Presentation of Results

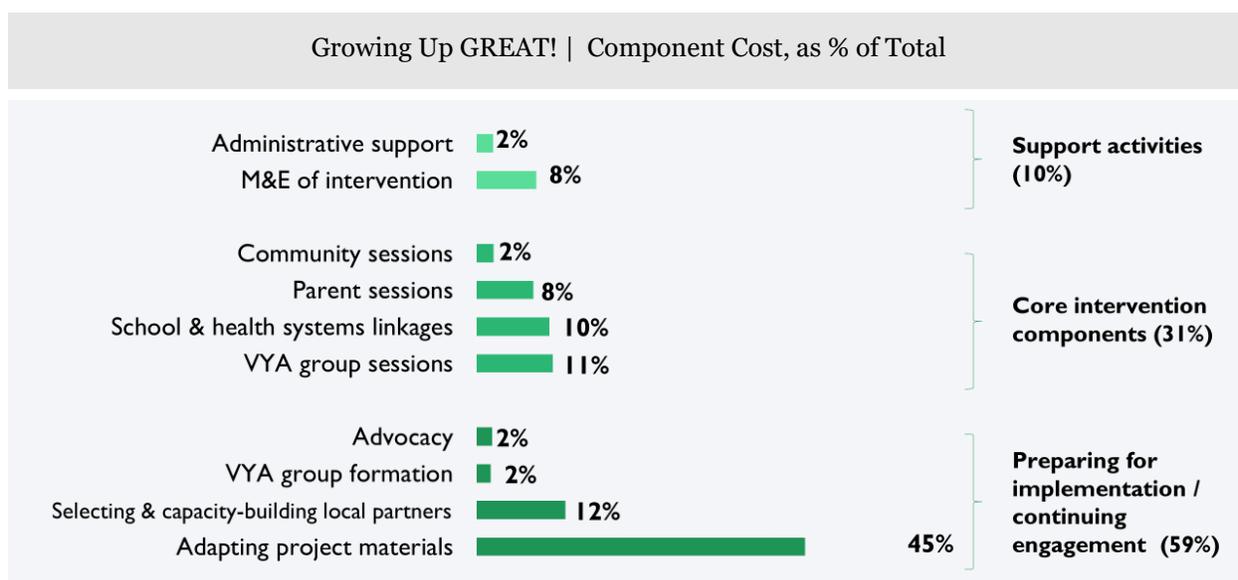
Costing was completed in two phases. Phase 1 (project start up) began in 2016 immediately after project launch and included costs associated with the adaptation of materials tested elsewhere to the context of urban megacity Kinshasa; the development of new resource materials for Family Life Education teachers and facility-based providers; the creation of and engagement with a high-level technical advisory group to review and validate these materials; training for Save the Children and implementing partner staff; mapping of all schools in the intervention zone; and the creation of school-based and community-based VYA clubs. Given the stark differences between Kinshasa and locations where GREAT, GrowUp Smart and Choices, Voices, Promises were tested, Save the Children pursued a comprehensive adaptation process including numerous focus groups with VYAs and parents, pre-test activities and formal validation meetings. However, we do not anticipate that other organizations wishing to implement Growing Up GREAT! would need to follow such a rigorous process. Phase 2 (Implementation) began in mid-2017 and included costs associated with pilot implementation of all core intervention activities, as well as monitoring and continued stakeholder engagement.



Total intervention costs over the 30-month period was ~ \$450,000 or ~ \$15,000 per month. However, costs were not incurred evenly across the intervention period. Therefore, we took advantage of the ability of activity-based costing to look at the costs related to specific activities and by phases (preparing for implementation vs. provision of the intervention to VYA, parents, and communities).

Both direct non-labor and labor costs were calculated for each intervention component across both phases of the costing study. The total cost of Phase 1 (preparing for implementation – bottom cluster of figure below) was approximately \$271,000, of which 56% was direct non-labor costs and the remaining 44% direct labor. However, these costs should be interpreted with care, as the expensive, urban context of Kinshasa is quite particular.

The total cost of Phase 2 (implementation – middle cluster of figure below) was approximately \$130,000 over 10-months or ~\$13,000/month for supporting 58 clubs (40 in-school clubs and 18 out-of-school clubs), of which 33% was direct non-labor costs and the remaining 67% direct labor. Of the four core intervention components, the VYA club sessions and the health linkage activities were the most costly, representing ~10% each of the total intervention cost. Community sessions were the least costly activity since they were led by community-based volunteers and took place less frequently than other activities. An additional ~ \$45,000 (top cluster of figure below) was spent on monitoring and evaluation (M&E) and administrative support throughout Phases 1 & 2 (25% direct non-labor and 75% direct labor). The figure below provides a summary and details of these activity-based costing results can be found in Annex 1.2.



Secondary Analyses

In addition to the main results focused on the direct cost by phase and activities by non-labor vs. labor, we also sought to provide details that could help an organization interested in replicating this approach in a different context. Therefore, we report on the full-time equivalent (FTE) labor required for each activity (1 FTE is equal to one person providing 1,920 hours of labor), as well as the non-labor costs per activity or event and the intensity of those activities/events. These data can assist in planning and budgeting in alternative contexts. The labor costs are not reported in monetary terms since these are highly context specific but can be computed as the difference in total direct costs less the direct non-labor costs for those who are interested. The data on intensity can be useful to those planning on interventions at a different scale (different number of clubs, or different number of sessions).

Putting Costs in Context

Kinshasa is known for a regionally disproportionate high cost of living, so costs presented in this study should be viewed through that perspective and adjusted accordingly as organizations consider the total cost of implementation in less expensive contexts. Additionally, costs associated with adaptation should be interpreted with caution as they include numerous activities that could be simplified or removed altogether by other organizations looking to implement Growing Up GREAT! A significant portion of adaptation costs is attributable to translation of existing resources into both French and Lingala and development of three new materials (for teachers and health providers); none of these costs would be transferred to new users unless they intended to translate the package into another local language. Other efforts made during start-up to establish the Technical Advisory Group could also be reduced. This partnership was a key part of our scale-up strategy and the upfront investment in stakeholder engagement has been critical in helping us achieve our goal of institutionalizing the approach, but other organizations looking to implement Growing Up GREAT! could be successful with a less intense approach.

Recommendations for Conducting Cost Analyses

1. **Expect that there will be data gaps; and know that it's OK.** Data can be estimated, extrapolated and interpreted as long as the assumptions and calculations that result in cost data are well-documented. For example, for Passages we used multiple sources of cost data: actual costs pulled from expense reports; staff estimations of LOE; actual pooled administrative staff LOE reported by country office partner budgets and monthly expense reports.
2. **It's imperative to plan ahead and establish costing systems at program launch.** This should include:
 - Creation of tools for collection/compiling of cost data. It may be possible to adapt previously developed tools, but it's usually best to develop a new tool that is fit for this purpose.
 - Sensitization of staff on the importance of costing and training for them on the principles and tools.
 - Inclusion of additional costing responsibilities and reporting requirements in partner contracts, if you wish to include partner-level costs.
3. **Include costs for costing!** Costing can be resource-intensive so it should be considered in the budget, primarily in the allocation of both finance and program staff LOE at both HQ/country office levels (and any relevant levels in between) and training costs. You may want to include some time for an expert consultant/firm to support analysis.

Case Study #1 Annexes: Data Collection Tools and Detailed Results

- **Annex 1.1:** Attached activity-based costing data collection tools blank
- **Annex 1.2:** Activity-based costing summary

Annex I.I (cont.): Activity-Based Costing Template (Phase 2)

Activity	Description	Assumptions/ Notes	# of Resources (by month)			Total resources	Resource measure	Resource value	Resource unit	Estimated % of time	Estimated amount of time	Resource cost (by month)			Total resource cost
												Mo 1	...	Mo 12	
EXAMPLE: Scale-Up Preparation	Groupe de Reference Meeting	30 ppts, 2 days, \$\$\$ venue, 2 tea breaks + lunch		1	1	2	meeting	\$2,000	/mtg					\$2,000	\$2,000
	Print implementation guide	1/each partner + 5 spares; prices ↓ as # ordered ↑			30	30	guides	\$15	/each					\$450	\$450
			Mo 1	...	Mo 12							Mo 1	...	Mo 12	
Activity 1			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
Activity 2			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
Activity 3			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
Activity 4			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
Activity 5			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
Activity 6			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0
			0	0	0	0		\$0				\$0	\$0	\$0	\$0

Annex I.2: Activity-based Costing Summary

Phase/Focus	Intervention Component	Time Frame	# sessions / events	Direct FTE Labor	Direct Non-Labor Costs	Total Direct Costs	%
Preparing for Implementation / Continued Engagement	Adapting Project Materials to Local Context	1/16 – 7/17	multiple	1.11	\$107,846	\$202,394	45.3%
	Stakeholder Reference Group Meetings	Every 6 months	3 times	0.06	\$10,790	\$14,252	3.2%
	Social Norms Exploration	2/17 & 7/17	3 FGDs	0.06	\$1,542	\$5,512	1.2%
	Adaptation of VYA Toolkit	1/16 - 3/17	1 time	0.53	\$13,525	\$74,005	16.6%
	Creation of Testimonial Videos	1/16 - 12/16	1 time	0.42	\$15,678	\$42,163	9.4%
	Printing	4/17	1 time	0.01	\$66,311	\$66,462	14.9%
	Selecting & Capacity Bldg of Local Partners	9/16 - 4/17	1 time	0.31	\$37,311	\$52,117	11.7%
	Group Formation (18 out-of-school clubs + 40 in-school clubs)	4/17 (OOS); 9/17 (in-school)	1 time	0.05	\$5,030 (\$87/club)	\$6,997	1.6%
Advocacy		on-going	0.15	\$2,445	\$9,308	2.1%	
Intervention Implementation	VYA Club Sessions	9/17 - 6/18	504 out-of-school club sessions + 1040 in-schools club sessions	0.48	\$10,550 (\$54/IS club for training, + \$24/club for supervision + \$333/OOS club for facilitator stipends)	\$44,618	10.0%
	Parent Sessions	12/17 - 5/18	348 (6 sessions per VYA club)	0.18	\$20,462 (\$259 per club for equipment + \$93 per group for supplies, etc.)	\$33,238	7.4%
	Community Sessions	1/18 - 6/18	120 sessions	0.14	\$232 (\$2 per session)	\$10,169	2.3%
	Linkages between School & Health Systems (includes training of teachers plus provider lessons and visits to health centers [HC])	2/18 - 6/18	Provider (n=56) training + Provider sessions (58) + HC visits (58)	0.44	\$11,370 (\$155/provider for training + \$23 per visit/lesson)	\$42,599	9.5%
On-going Support	M&E of Intervention		On-going	0.14 phase 1 + 0.21 phase 2	\$8,925	\$34,918	7.8%
	Administrative Support		On-going	0.15 phase 1 + 0.11 phase 2	\$2,400	\$10,045	2.3%
	Totals				\$206,571	\$446,403	
	% of Total				46.3%		100.0%

Case Study #2: Masculinité, Famille et Foi

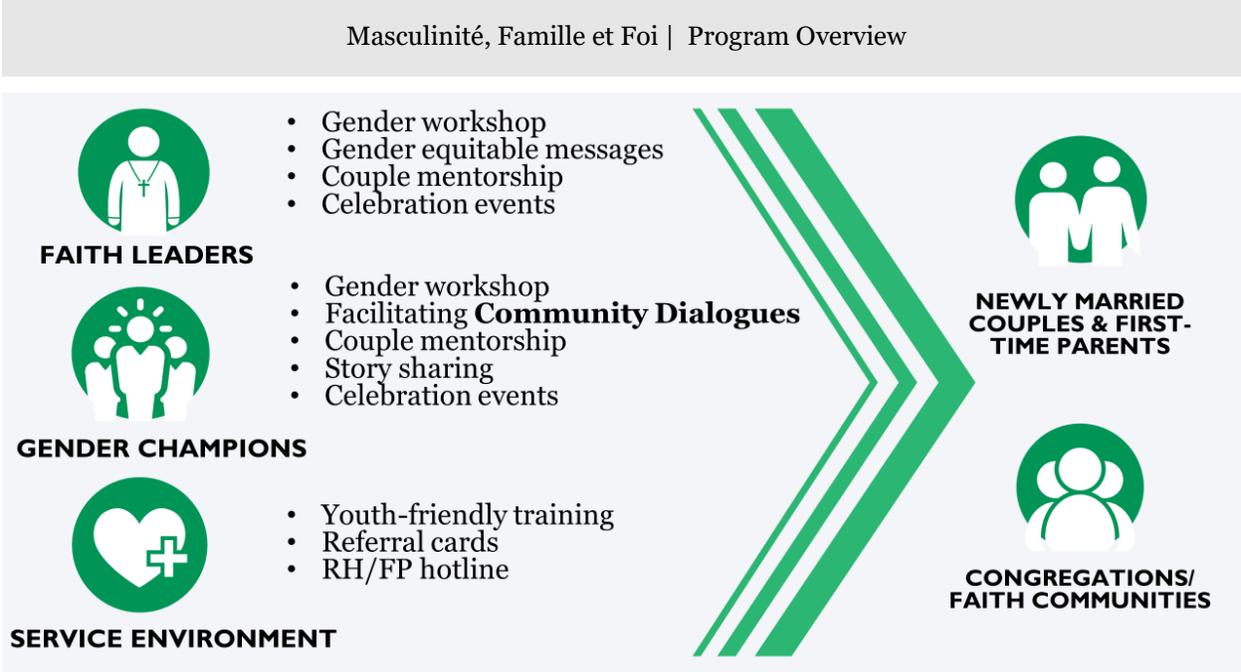
Intervention Description

Masculinite, Famille et Foi (MFF) works with young couples who are newly married or first-time parents, church congregation members, faith leaders and trained peer leaders, ‘gender champions’, through a series of trainings and workshops to identify, create, disseminate, and embrace new, positive masculinities and gender equality. The goal is community-wide norms shifting and behavior change that embodies gender equity in the household, and puts into practice a new, positive masculine identity that encompasses reduced intimate partner violence, shared decision-making within couples, and increased voluntary family planning use.

The pilot intervention took place between 2015-2019 in Kinshasa, DRC with eight congregations receiving the MFF intervention (the pilot included nine control sites, not included in the activity-based costing assessment). Main partners were Georgetown University’s Institute for Reproductive Health, FHI 360, Tearfund, Association de Santé Familiale – and with Église du Christ au Congo (ECC) the main implementing partner on the ground.

Key Intervention Activities

MFF engages faith leaders at national, regional and parish level through reflective, scripture-based workshops looking at faith, sexual and gender-based violence, gender equality and voluntary family planning. Male and female youth leaders identified by congregational faith leaders are subsequently trained to lead young couples through facilitated group discussions, or ‘community dialogues,’ and act as models for gender transformation within congregations.



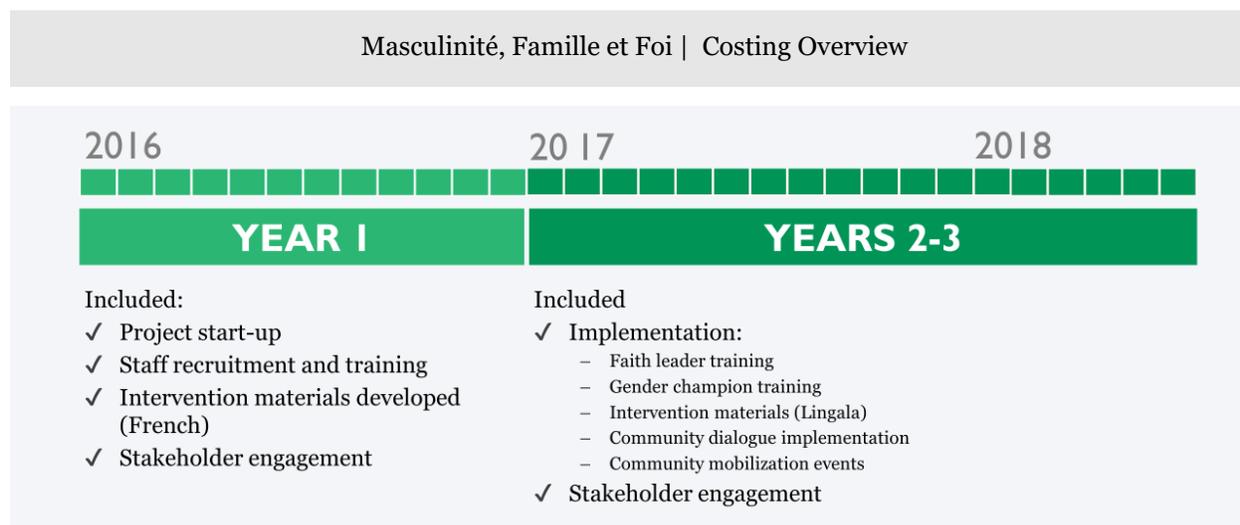
The core of the MFF intervention consists of building capacity to deliver the intervention among local faith leaders and gender champions, hosting small-group community dialogues with young men, young women, and young couples, and hosting community mobilization events to diffuse key concepts throughout the wider communities where the congregations are based. Annex 2.2 provides a summary description of the intensity of program activities by component and year.

For each congregation there are an equal number of male and female Gender Champions. Male-only community dialogue sessions are led by male Gender Champions and female-only sessions by female Gender Champions. Each Gender Champion facilitates ten members in the separate sessions. Combined sessions, when couples rejoin their partner, are led by one male and one female Gender Champion and will involve 20 members. Gender Champions recruit couples to their congregation’s community dialogue groups and arrange a weekly meeting time with the group. Gender Champions work closely with the congregational faith leaders and are debriefed at the end of each cycle. Gender Champions also coordinate with community health workers to arrange the family planning health talk at the end of Week 8 and distribute the referral cards, highlight the *Ligne Verte* hotline and explain the support offered by the Association de Santé Familiale in cases of gender-based violence.

The wider congregation is reached with messages concerning equitable gender relations and voluntary family planning decisions through faith leader sermons, couple member testimonies, church discussion groups, and community mobilization days.

Cost Analysis Overview

The purpose of the MFF costing study was to identify the resources needed to sustain the intervention through the pilot implementing partner (Eglise de Christ au Congo) and to estimate what resources would be needed for other organizations to implement the program at scale. The study also aimed to determine the cost of specific intervention components to guide revisions of the package for scale up – and to evaluate potential cost savings associated with implementing the intervention through faith-based partners – i.e., based on a culture of voluntary service at the congregational level.



Costs were collected by Tearfund, including those related to the main implementing organization, Eglise du Christ au Congo. Due to the timing of developing this Costing Primer and guidance, Year 1 costs were collected retrospectively, Year 2 costs were collected quarterly and Year 3 costs were collected monthly. This reporting change reflected shifts in the internal financial procedures where the cost data was coming from.

Details of Cost Analysis

The data used to compute costs came from financial reports, cross-checked with activity plans and input from the Project Manager. Data were pulled together in close collaboration between the DRC Finance Manager, the DRC Project Manager and the UK-based Project Coordinator. An example of the costing template used can be found in Annex 2.1.

Direct costs were pulled from both the monthly financial reports from Tearfund and monthly financial reports from Eglise de Christ au Congo. Labor costs were measured as a proportion of time and assigned to activities to better understand their associated time costs. Overall percentage FTEs per year was calculated on this basis. In-kind or donated inputs (non-financial costs) were assigned an equivalent or 'shadow' cost - for example, meeting spaces within the congregations for workshops or larger meetings were calculated at typical hire costs, and Gender Champion time as volunteers were calculated as typical wage equivalents.

All costs linked to research and headquarter support related to the research initiative (rather than program implementation) were removed in order to provide useful information on the cost of replication for a national NGO. This included evaluation costs, meeting costs in Washington, USAID compliance training costs and travel costs between Kinshasa and Goma since it was assumed that future replication would be led from Kinshasa. Tearfund's main office is in Goma, Eastern DRC with a satellite office in Kinshasa, which necessitated fairly frequent domestic travel between Goma and Kinshasa.

Costs were collected in USD as they were pulled from financial reports which combined and converted any expenditure made in USD, GBP or Congolese Francs.

Limitations

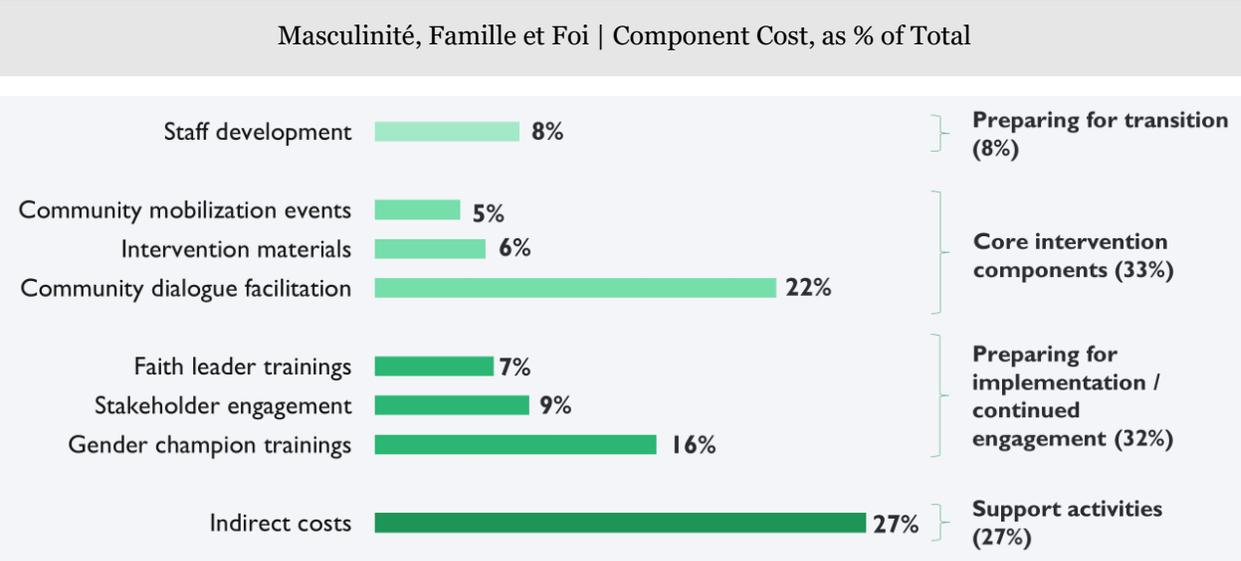
Although Year 3 data was collected concurrently, analysis was conducted retrospectively due to staff changes. Labor costs were assigned to activities retrospectively which means there may be some errors in relation to how time was allocated to some of the activities. Cost categories were not standardized across the 3 years which meant combining and aligning retrospectively. This is a potential disadvantage of using financial system reports (due to internal procedures) rather than a standardized template with fixed cost categories for each month and year.

Presentation of Results

Overall cost of the resources used to implement the intervention over the three-year period was ~ \$610,000. These costs are reported by intervention component and year in the figure below with details in Annex 2.3. In Annex 2.3, we also separate the non-labor costs from the total cost of the intervention components and report on the FTE employees used for each component. This detail along

with the detail in Annex 2.2 (Summary of Intensity of Program Activities by Component & Year) provides a sense of how the intensity of the intervention components may impact the total costs and the labor required to support implementation.

As seen below, just under one-third of the resources were used to prepare for intervention implementation and stakeholder engagement. Over one-third of resources were used to support the core intervention components, dominated by the ongoing community dialogues with young couples, men and women. The remaining third of resources were used to prepare for the planned scale up piloting and ownership transition of the intervention by building the capacity of local staff and for indirect support (including program monitoring as well as overhead costs such as office rent and expenses, bank fees, and audit costs).



Putting Costs in Context

As expected, the community dialogues accounted for the largest share of resources. This was anticipated as it includes the Gender Champion stipends (which were provided to compensate for their time reporting on their work rather as paid employment), refreshments, supervision visits from staff outside of any research related visits, as well as end-of-cycle celebrations, and end-of-cycle meetings with Gender Champions and Religious leaders.

We assigned a value for any in-kind or donated resources using shadow costs (value equal to what would have been paid in absence of contribution). It turns out these were smaller than expected – ranging from 1.1% to 4.8% of total costs over the three years. This may have implications for scale up as it indicates a reliance on outside resources to support the intervention. Given the nature of the context in the DRC, working with a multi-layered congregational network for program implementation, costs varied for similar items between the levels of the organization, settings, etc.

Recommendations for Conducting Cost Analyses

1. **Prepare staff and systems.** When estimating the costs of implementing interventions, it is important to ensure that systems are set up well to facilitate costing from the outset. Staff need to have clear roles and responsibilities and be held accountable for costing tasks.
 - It is recommended that not only one person, but multiple staff members are to be trained on how to collect and analyze costing data. Perhaps more importantly, they need to understand why this information is being collected and how it will be of benefit moving forward. This would prevent knowledge being lost with staff turnover and ensure that costing is understood and undertaken across different levels in the organization. It is helpful when finance and program staff work together on costing to cross check the data and when those closest to activities are collecting and analyzing the data – with support from technical staff/HQ when necessary. This will help to ensure that activities and time are accurately costed in a timely manner.
 - The amount of time needed to collect and analyze cost data should be included in work planning and staff time allocated accordingly. It can be difficult for staff to view costing as a priority, especially when responding to implementation challenges in a dynamic environment, and allocating time for costing helps prioritize associated activities.
 - If your program is working with multiple partners, and you'd like the cost data included from their work, prepare a system in advance/at the outset. With an established system and costing made a priority, a partner can report priority items in helpful ways to feed into a larger costing system or plan.
2. **Use templates and tools; determine your questions and analysis ahead.** Standardized templates and costing categories can be helpful to plan for from the outset and built into regular monthly reporting. Although simple costing processes can be set up, there are definite advantages for implementers to conduct their own costing studies. Including labor costs/staff time as part of activity costs shows a truer picture of the resources needed for intervention components and, along with other intervention data, can help in refining intervention implementation, replication and scale up without the delay of externally-led costing research.
3. **Know it takes time, build it in.** Finally, it is important to recognize and factor in adequate time needed to cost implementation, especially in the case of social norms shifting programs due to the complex nature of their design which typically includes multiple trainings and ongoing coaching and reflective discussion at staff, partner and community levels.

Case Study #2 Annexes: Data Collection Tools and Detailed Results

- **Annex 2.1:** Example of Costing Template Used
- **Annex 2.2:** Summary of Intensity of Program Activities by Component & Year
- **Annex 2.3:** Detail on Total Cost of Intervention by Component and Project Year

Annex 2.2: Summary of Intensity of Program Activities by Component & Year

Component	Year 1	Year 2	Year 3
Stakeholder Engagement	1-day launch mtg w/126 attendees	3x ECC national leaders' meetings (12 leaders met plus 28 add'l stakeholders @ 1 mtg)	1x ECC national leaders mtg (9 participants)
Faith Leader Trainings	Master training: 3-days w/20 participants National training: 3-days w/11 participants Provincial training: 3-days w/13 participants	1x 3-day training w/ 16 participants	1x 2-days w/16 participants
Gender Champion Trainings	Not applicable	2x 3-day trainings w/total 32 participants; 4-day reorientation w/29 participants; 2x 3-day refresher w/total 37 participants; 2-day facilitation refresher w/39 participants	2x 2-day w/total 40 participants
Community Dialogue Facilitations	Not applicable	3 cycles in 8 congregations (24 combined groups + 48 men's and women's groups) 231 couples, 462 individuals reached	4 cycles in 7 congregations + 3 cycles in 1 congregation (31 combined groups, 62 men's and women's groups) 226 couples, 452 individuals reached
Community Mobilization Activities	Not applicable	Faith leaders preach sermons related to voluntary family planning, gender equality and ending gender-based violence 16 community events (2 per congregation) 2,637 people reached	Faith leaders preach sermons related to voluntary family planning, gender equality and ending gender-based violence 8 community events (1 per congregation) 1,384 people reached
Intervention Adaptation / Materials	Translation of materials to Lingala and additional adjustments as needed based upon feedback		
Staff Development	Recruitment and on-boarding of key staff; ECC training in finance & project mgmt	On-the-Job Training as needed	
Indirect Costs	Project start-up	16 monitoring visits per cycle; total 48 visits	Continued monitoring

Annex 2.3: Detail on Total Cost of NSI by Component & Project Year

Total Costs						
Intervention Component	Year 1	Year 2	Year 3	Total		% of total
Stakeholder engagement	25,067	11,742	13,078	49,887		8.2%
Non-Labor costs	14,497	2,268	5,421	22,186	44.5%	6.1%
Labor FTE	0.4	0.8	0.7	1.9	55.5%	10.6%
Faith leader trainings	25,395	8,831	5,036	39,262		6.4%
Non-Labor costs	17,341	7,770	1,440	26,551	67.6%	7.3%
Labor FTE	0.2	0.1	0.3	0.6	32.4%	3.4%
Gender Champion trainings	-	78,830	10,335	89,165		14.6%
Non-Labor costs	-	49,448	6,810	56,258	63.1%	15.5%
Labor FTE	-	2.6	0.3	2.8	36.9%	15.9%
Community dialogue facilitation	-	41,637	98,928	140,565		23.1%
Non-Labor costs	-	24,045	38,938	62,983	44.8%	17.4%
Labor FTE	-	1.3	5.6	7.0	55.2%	39.1%
Community mobilization events	-	22,358	12,514	34,872		5.7%
Non-Labor costs	-	16,966	4,065	21,031	60.3%	5.8%
Labor FTE	0.00	0.3	0.7	1.0	39.7%	5.6%
Intervention Adaptation / Materials	21,433	23,725	1,095	46,252		7.6%
Non-Labor costs	10,141	15,013	-	25,153	54.4%	6.9%
Labor FTE	0.4	0.3	-	0.7	45.6%	3.6%
Staff development	37,911	4,347	6,630	48,889		8.0%
Non-Labor costs	15,161	-	2,133	17,294	35.4%	4.8%
Labor FTE	0.6	0.2	0.4	1.2	64.6%	6.8%
Indirect costs	51,675	30,502	77,875	160,052		26.3%
Non-Labor costs	27,968	26,223	76,530	130,721	81.7%	36.1%
Labor FTE	2.4	0.2	0.2	2.7	18.3%	15.3%
Total	161,480	221,972	225,492	608,944		
Total Non-Labor costs	96,399	150,445	136,433	362,178	59.5%	
Total Labor FTE	4.0	5.7	8.1	17.9	40.5%	
% of total by year	26.5%	36.5%	37.0%			

Case Studies Reflections

Lessons Learned

An important goal of this costing exercise was to see how much the implementing partners would be able to accomplish using only the Primer as a resource, and where additions to the Primer would be helpful to subsequent users. By design, the implementing partners were tasked with developing costing templates (see examples above) that would work within their context and the existing reporting formats available to them. This highlights the challenge of a generic costing template, as each situation will have different constraints on how data is already being captured, and how best that data can be supplemented or manipulated to meet the analysis objectives. The review by the lead author was focused primarily on whether the level of detail was excessive or if important details were overlooked. In both cases, the two lead implementation partners were able to complete the exercise with minimal support from the lead author of this Primer. The author also provided assistance at the end of the project to summarize the cost data into the costing summary formats shown above. Hopefully, this will empower other implementers to feel they can take on the challenge of activity-based costing of their programs if such information will help with resource mobilization and/or program growth.

Important Differences Observed

The Growing Up GREAT! program introduced a different costing template from Phase 1 where estimates were being done retrospectively to Phase 2 when estimates were generated concurrently. This change was done to try and take better advantage of existing data flows and was particularly effective for tracking the non-labor direct costs and the events that took place month-by-month. The labor costs were still not being reported by activity, so these costs were allocated proportionally after adjusting for type of staff (field staff vs. HQ staff). For MFF the same costing template was used throughout implementation, but much more time was required to get persons to estimate how time was spent across different program activities during implementation. Short of setting up a system by which staff bill their time to specific program activities and are able to report accurately this will remain a limitation of these analyses. This is why the cost summary highlights the estimate FTE labor required for specific activities, which is a better measure of intensity of labor required to support activities than the labor cost. A final important difference is observed in how the partners handled the overhead or support costs. For Growing Up GREAT! these costs were mostly loaded on top of the direct costs as a 'multiplier,'⁵ while in the MFF program they are reported separately. Neither approach is wrong, but depending upon anticipated use of the results, it may be helpful to be able to keep these costs separate from the activity specific costs.

Surprisingly, the reported magnitude of donated inputs to the programs was quite small (generally meeting space and some time from local partner leadership at meetings)⁶. This is likely a reflection of that, with international non-governmental organizations involved, and with resources flowing from outside the community that more resources will be coming from outside the community. Therefore, we should expect some reduction in costs if these programs were to be run locally and existing resources would be leveraged to support the program.

⁵ For example, indirect costs may be estimated as direct cost x 0.15. Where 0.15 is the multiplier.

⁶ As Growing Up GREAT! used budget data for some estimates of direct costs, these contributions were likely under-reported.

APPENDICES

Example of Intervention Tracking Tool

Project Title – Implementing Partner Org.

Name(s) of person(s) reporting: _____

Name of study: _____

Reporting Month: _____

Date completed: _____

Description of intervention, components and planned activities (use as much space as needed): *Insert SOW for the implementing partner (this section stays unchanged from month to month)*

A	B	C	D	E
Intervention components and planned activities	Activities as actually implemented (Description, including process used to achieve activity)	Names of Individuals/Organizations Involved and their Role	Considerations for Future Replication or Expansion <ul style="list-style-type: none"> • What successes occurred during this reporting period? • What challenges were encountered and what strategies employed to address them? • If the intervention was not implemented as planned, briefly describe why. • What else occurred which was not originally anticipated as part of the intervention, but proved to be important (either positive or negative)? 	Activity to be replicated during scale- up? Yes/No

Please provide any attachments for additional detail (training or site visit reports, meeting minutes, etc.)

Comments: *Use this section to reiterate or expand upon anything that the team feels is particularly important from the month's/quarter's review.*

Proposed work plan for next month:

Example of Activity-Based Costing Resource Documentation Framework

Resource Documentation Framework						
Activity:						
Resource Category	Resource Description (list each item separately, and add lines if needed)	Provider of Resource	Used for this Activity		Purchased by Program (Y/N)	If not purchased; Was the item donated or re-deployed from other use?
			Quantity	Units		
Labor						
Supplies						
Equipment						
Transport						
Venue						

Example of Activity-Based Costing Estimation Framework⁷

Sensitization of the community

Sensitization at County Level

*** Fill in blue shaded area ***

Resource	Unit	Type	Unit	Type	Unit Cost (KES)	Total Cost (KES)
Staff time (spent during activity)						
CHEW		Persons		hrs	150.52	0
CHWs		Persons		hrs	5.00	0
Peer-Educators (local NGOs)		Persons		hrs	10.00	0
Total staff costs					Total time =	0
Travel (for MOH staff going to HC for Pre-Assessment)						
Daily Travel Allowance for CHEW (transit & lunch allowance)		Day		trip	850.00	0
Writing materials		Persons		set	35.00	0
Other						
Mobile phone minutes ()		Calls		minutes	4.00	0
					Total other =	0
GRAND TOTAL						0

Sensitization at Community Level

*** Fill in blue shaded area ***

Resource	Unit	Type	Unit	Type	Unit Cost (KES)	Total Cost (KES)
Staff time (spent during activity)						
CHEW		Persons		hrs	150.52	0
CHWs		Persons		hrs	5.00	0
Peer-Educators (local NGOs)		Persons		hrs	10.00	0
Total staff costs					Total time =	0
Travel (for MOH staff going to HC for Pre-Assessment)						
Daily Travel Allowance for CHEW (transit & lunch allowance)		Day		trip	100.00	0
Writing materials		Persons		set	10.00	0
Other						
Mobile phone minutes ()		Calls		minutes	4.00	0
					Total other =	0
GRAND TOTAL						0

⁷ CHEW- Community Health Extension Worker; CHW- Community Health Workers; MOH- Ministry of Health; HC- Health Center; NGO- Non-Governmental Organization; KES- Kenyan Shilling

Example of Results Highlighting Differences by Level and Financial vs. Non-Financial Costs⁸

Intervention Activity Components

County Level

Resource Requirements (KSh.)

Total	Financial	Non-Financial	
69,931	36,759	33,172	Site Assessment of on-going integration activities, infrastructure, human resource skill sets & sensitization of staff
4,696	970	3,726	Sensitization of the community
59,798	23,459	36,339	Development site workplan
330,663	169,740	160,923	Provider Capacity Building
161,561	55,746	105,814	Supervision of Implementation (additional to regular supervision)
626,649	286,674	339,975	TOTAL
	45.7%	54.3%	

Total	Fin	Non-Fin
11.2%	12.8%	9.8%
0.7%	0.3%	1.1%
9.5%	8.2%	10.7%
52.8%	59.2%	47.3%
25.8%	19.4%	31.1%
100.0%	100.0%	100.0%

Community Level

Resource Requirements (KSh.)

Total	Financial	Non-Financial	
65,879	37,160	28,719	Site Assessment of on-going integration activities, infrastructure, human resource skill sets & sensitization of staff
2,124	220	1,904	Sensitization of the community
57,285	14,060	43,225	Development site workplan
94,930	41,477	53,453	Provider Capacity Building
73,243	24,240	49,003	Supervision of Implementation (additional to regular supervision)
293,461	117,157	176,304	TOTAL
	39.9%	60.1%	

Total	Fin	Non-Fin
22.4%	31.7%	16.3%
0.7%	0.2%	1.1%
19.5%	12.0%	24.5%
32.3%	35.4%	30.3%
25.0%	20.7%	27.8%
100.0%	100.0%	100.0%

⁸ KSh- Kenyan Shilling