

SAMPLE COPY OF THE PECUNIA SERVICE-1 top-down micro-costing template

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SERVICE-1 top-down micro-costing template

Basic instructions and data sources:

SERVICE-1 top-down micro-costing template for the reference unit cost calculation per setting-specific direct client contact minute based on a top-down micro-costing approach to be filled in by the user based on

- a) published secondary data (not older than 10 years) OR
- b) primary data from service provider collected with the "SERVICE-1 data collection sheet".

User guide legend

dark blue = instructions

light green = data to be entered by user

dark green = pre-specified entry or automatic calculation

gold = not applicable (N/A)

Module 1: Service description

Module 1 summarizes selected service characteristics and establishes the connections between the costing template and the RUM

Resource (use) item name E.g. general practitioner			
Unit of measurement E.g. direct client related contact per contact or per hour	Other (please specify)		
DESDE PECUNIA prototype code If applicable and specified	ESCO code If applicable	ICHI code If applicable	
Service definition Include a short description of the service the unit cost is calculated for			
Opening hours (annual total) Fill in the annual opening hours (in hours) of the service provider			
Sector E.g. Health care (select from drop-down list)			
Funding source E.g. state/social insurance-funded, privately-funded (patient/family), representative average, other (please specify)			
Valuation approach	top-down micro-costing approach		

Module 2: Basic unit cost information

Module 2 Collects basic information on the cost data inputs and references to be presented with the calculated unit cost estimate.

Unit cost year E.g. 2020	
Currency E.g. Euro	
Country E.g. Austria	
Data type E.g. primary data collection and/or secondary level data (see top-down list)	
Data sources I.e. specify all data sources (with detailed description) considering potential data collection needs	

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Module 3a: Service team costs (direct costs), excluding administrative staff								
Module 3a Collects inputs for the direct (staff) cost calculation (excluding administrative staff) and the direct to indirect working time multiplier.								
Professional groups, excluding administrative staff <small>Administrative staff to be included in Module 4</small>	Type of professionals <small>E.g. Nurse</small>	Seniority of professionals <small>E.g. senior nurse</small>	Total number of persons included in group	Total annual remuneration/pay (gross; including employee contribution) for group	Total wage/salary oncosts (employer contribution) for group	Total actual annual working hours, i.e. annual working hours excluding annual leave, sick leave and training; for group	Average percentage of direct client-contact time <small>I.e. percentage of the working time directly spent with clients (versus tasks indirectly related to the client and working time spent on other activities); do not include a symbol</small>	Multiplier direct (client contact) to indirect time (remaining working time) <small>Empty cells in rows 34-46 if rest of row is empty</small>
If self-employed: average income (e.g. from reimbursement and other sources) before tax including (if relevant) dividends <small>E.g. for general practitioners and medical specialists outside the hospital</small>					N/A			0.00
Professionals (group 1) <small>I.e. homogenous (similar) salary group</small>								0.00
Professionals (group 2) <small>I.e. homogenous (similar) salary group</small>								0.00
Professionals (group 3) <small>I.e. homogenous (similar) salary group</small>								0.00
Professionals (group 4) <small>I.e. homogenous (similar) salary group</small>								0.00
Professionals (group 5) <small>I.e. homogenous (similar) salary group; for more rows, unhide cells 40-44</small>								0.00
Professionals (group 6) <small>I.e. homogenous (similar) salary group</small>								0.00
Professionals (group 7) <small>I.e. homogenous (similar) salary group</small>								0.00
Professionals (group 8) <small>I.e. homogenous (similar) salary group</small>								0.00
Professionals (group 9) <small>I.e. homogenous (similar) salary group</small>								0.00
Professionals (group 10) <small>I.e. homogenous (similar) salary group</small>								0.00
Volunteers <small>I.e. unpaid staff</small>				N/A				0.00
Other staff costs, total <small>E.g. for contracted staff not included elsewhere</small>								0.00
Total (columns H, I, J, K) or weighted average (by working hours) (columns L, M)	N/A	N/A	0	0	0.00	0.00	#DIV/0!	#DIV/0!
Annual working time as average of service staff team <small>E.g. average working days excluding annual leave, sick leave and training</small>						#DIV/0!		

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Module 3b: Contact setting and direct client related time for client resource use in minutes: total for service

Module 3b collects, per setting of service provision, the number of client contacts, their average length and if applicable the travel time. For contacts involving travelling, an additional direct-to-indirect time multiplier is calculated.

Setting (fill in as applicable for the service)	Specify the setting / provide further information	Average length of direct client-related time per contact (min.)	Average length of travel time per contact (min.)	Multiplier for direct client-related time
Face-to-face at service location E.g. single practice, group practice			N/A	#DIV/0!
Face-to-face at other location (includes travel) E.g. school, prison, work place				#DIV/0!
Face-to-face at the location of the client (includes travel) E.g. private home, long-term care facility				#DIV/0!
Face-to-face contact at public location (includes travel) I.e. e.g. restaurant, library				#DIV/0!
Via telephone	N/A		N/A	#DIV/0!
Online E.g. email, chat	N/A		N/A	#DIV/0!
For all settings if unknown per setting (excluding travel)			N/A	#DIV/0!

Module 4: Other direct costs for service delivery not included elsewhere

Module 4 collects any other (annual) costs that may be directly attributable to the service and not included in Modules 3 or 5 (to avoid double-counting). If the service provision involves travelling to clients, please list this cost separately.

Car and travel costs (total annual) E.g. maintenance costs, parking fees, petrol; not to be included elsewhere			
Other direct costs (annual total) I.e. if not included elsewhere		Specify the other direct costs included: E.g. medication costs	
Total annual other direct costs	0.00		

Module 5: Overhead costs (including administrative staff costs) for service delivery

Module 5 collects costs indirectly related to the service delivery, i.e. overhead costs, including administrative staff.

Capital overheads (total annual) E.g. rental charges, capital charges, loan charges, depreciation figures			
Non-capital overheads (total annual) E.g. management, administrative, contract staff, utilities, office, telephone, training, supplies			
Total overheads (annual) I.e. capital plus non-capital overheads (including administrative staff)	0.00	Specify the overhead costs included: E.g. rental charges, administrative staff	
Overheads as % of total direct costs Calculated automatically or to be filled-in manually (do not use % symbol)	#DIV/0!		

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Module 6a: Unit cost calculation inputs (totals)			
<i>Module 6a summarizes the data necessary for calculating the unit cost in Module 6b.</i>			
Total costs per annum, excluding car and travel	0.00	Specify the costs included: E.g. staff costs, overhead costs	
Total costs per annum, including car and travel	0.00	Specify the costs included: E.g. staff costs, overhead costs	
Annual working time (in hours) for unit cost calculation Specify the correct divisor for the unit cost calculation for your specific service: Insert a) the total annual working hours (cell K47) or b) the average working hours (cell K48) or c) the total annual opening hours (cell F14)	0.00		
Unit cost per working hour, excluding car and travel	#DIV/0!		
Unit cost per working hour, including car and travel	#DIV/0!		

Module 6b: Unit cost calculation results:			
<i>Module 6b lists the calculated unit cost per average direct client contact (based on the average contact duration and direct-to-indirect time ratio as specified in Module 3b)</i>			
Setting-specific unit cost per average direct client contact: Face-to-face at service location, excludes travel	#DIV/0!	Specify the setting:	#REF!
Setting-specific unit cost per average direct client contact: Face-to-face at other location, includes travel	#DIV/0!	Specify the setting:	#REF!
Setting-specific unit cost per average direct client contact: Face-to-face at location of client, includes travel	#DIV/0!	Specify the setting:	#REF!
Setting-specific unit cost per average direct client contact: Face-to-face at public location, includes travel	#DIV/0!	Specify the setting:	#REF!
Setting-specific unit cost per average direct client contact: Via telephone	#DIV/0!		
Setting-specific unit cost per average direct client contact: Online	#DIV/0!		
Unit cost per average direct client contact: Average for all settings, excluding travel	#DIV/0!	Further information	#REF!

STOP

Do these unit cost estimates look sensible?

I.e. is this cost that you have calculated in the same ballpark as an extensively similar figure for another cost of an extensively similar service in the same country or in a different country? In case of primary data collection based,

Module 7: Inflation	
<i>Module 7 calculates the inflated unit cost</i>	
Original year	0.00
Original unit cost	
Add relevant unit costs	
Inflation index used	
<small>I.e. specify all data sources (as detailed as possible)</small>	
Year of inflated unit cost	
Consumer price index (CPI): original year	
<small>E.g. 100</small>	
Consumer price index (CPI): year of inflated unit cost	
<small>E.g. 105</small>	
Inflated unit cost	#DIV/0!
Additional comments	
<small>e.g. alternative methodology, sector-specific indices, etc.</small>	