Cost Analysis Plan Checklist

This checklist is designed to help users plan high quality cost analyses of educational programs and interventions. The "Checklist Overview" provides a summary of the main checklist items and the "Detailed Checklist" provides detailed tips and descriptions. **Items in turquoise are advanced topics.** See *Hollands, F.M., Pratt-Williams, J., & Shand, R. (2020) Cost Analysis Standards and Guidelines 1.0.* and Levin et al. (2018) for guidance on conducting cost analysis.

Checklist Overview

- ☐ **Describe the design of your cost study** (type of cost analysis, cost method, which costs will be included, and cost perspective)
- ☐ **Describe how you will collect cost data** (data collection plan and instruments, national vs. local prices, price sources, sampling)
- ☐ **Describe how you will analyze cost data** (cost tools, cost categories, sensitivity analysis, and price adjustments)
- ☐ **Describe what cost metrics you expect to report**

Detailed Cost Analysis Plan Checklist

☐ I. Describe the design of your cost study

- *Type of cost analysis*. Specify the type of cost analysis, e.g., cost-feasibility analysis, cost-effectiveness analysis (CEA), cost-benefit analysis (CBA), cost-utility analysis (CUA) or simply a cost estimation without matching to effects, benefits or utility.
- *Context*. Describe the context in which your cost study will be conducted including:
  - Geographical locations.
  - Number of sites and level(s) being studied (district/school/classroom/student).
  - Time period over which the intervention being studied will be implemented.
  - Frequency and dosage of treatment.
- *Cost method.* Name the cost method you will use (e.g., ingredients method, resource cost model), provide citations, and note any resources you will rely on for guidance if needed (e.g., relevant courses/training, tools, guides, technical assistance providers).
- *Which costs will be included.* Indicate whether you are estimating total costs of implementing the intervention, incremental costs compared with an existing or control condition, or both.
  - Specify whether you are:
    - ❖ identifying start-up costs as well as maintenance costs (if so, indicate which activities fall into each category, e.g., hiring, initial training, ongoing training).
    - ❖ including development costs that would not be required to replicate the implementation, and costs of research that do not contribute to the intended participant outcomes. If you are reporting these items, present them separately from the costs that would be incurred in a typical implementation at a new site.
  - Acknowledge any prerequisite or follow-up activities that will be needed to produce intended outcomes and may therefore need to be included in the cost analysis, e.g., uptake of recommended resources/services.
  - If you are comparing costs of one or more treatment conditions to business as usual, or a control condition, briefly describe how you anticipate these alternatives may differ in resource use from the treatment intervention.
- *Cost perspective.* Indicate from whose perspective(s) you will estimate costs (e.g., societal, school, district).

☐ II. Describe how you will collect cost data

- *Data collection plan.* Describe how, when, and for what time period you will collect cost data.
  - Describe how you will document:
    - ❖ The type and quantity of resources needed to implement the intervention(s) being studied (treatment and, where relevant, control).
    - ❖ The percentage of available time each resource is used for your intervention.
  - Include a description of the data collection instruments and the extent to which you can integrate cost data collection with fidelity of implementation or other data collection.
  - Provide, as relevant, a few examples of personnel, facilities, materials & equipment and other resources you expect will be needed to implement your intervention.
  - Document opportunity costs of resource use regardless of whether the resource is being provided free to users.
  - If the control condition is likely to involve a variety of interventions, address how you

will represent their costs.

- *National vs. local prices.* Indicate whether you will use national prices or local prices, or both in separate analyses.
- *Price sources.* Describe your expected sources of prices for personnel, facilities, materials & equipment, and other resources.
- *Sampling.* If you have multiple sites, cohorts, and/or years of implementation, indicate whether you will collect costs for all of these or a sub-set that you can justify.

☐ **III. Describe how you will analyze cost data**

- *Cost tools.* Indicate any tools you will use to calculate costs (sum of ingredient quantities x percentage of use x adjusted prices).
- *Cost categories.* Describe how you will categorize costs, for example:
  - By who pays.
  - By start-up vs. maintenance.
  - For multi-year programs, by year.
  - Where relevant, by core components.
- *Sensitivity analysis.* Describe one or more sensitivity analyses you will conduct to assess the extent to which your results change.
- *Price adjustments.* Explain any anticipated adjustments to prices, e.g., amortization of facilities and durable materials/equipment, discounting, inflation and/or geographical adjustments.

☐ **IV. Describe what cost metrics you expect to report, for example:**

- Total costs of implementation in the study context.
- Incremental costs compared to a comparison condition.
- Costs per school, per site, per classroom, and/or per student.
- Costs per year for multi-year programs.

In addition for cost-feasibility analysis:

- A comparison of the estimated costs with available funding.

In addition, for cost-effectiveness analysis:

- Indicate the cost and effectiveness metrics you will use to produce a cost-effectiveness (CE) ratio.
- If you are estimating impact of components, indicate whether you can also present costs of the components and component-level CE ratios.
- If you have only one treatment and control condition, and will therefore only produce a single CE ratio, suggest other interventions against which it could be useful to compare your intervention for relative cost-effectiveness.
- If more than one comparable intervention is used in the control sites, one could serve as baseline and the others can serve as comparisons to the treatment to report comparative CE ratios.

In addition for cost-benefit analysis:

- Benefit-cost ratio, net present value, internal rate of return.

In addition for cost-utility analysis:

- Cost-utility ratios and rankings.

Stages for Estimating Costs of Educational Programs