

Costing Tool - User Guide

Scaling Up Action against Noncommunicable Diseases: How Much Will It Cost?



**World Health
Organization**

The noncommunicable diseases (NCDs) Costing Tool was developed as a financial planning tool in preparation for the United Nations (UN) High-level Meeting on Prevention and Control of Noncommunicable Diseases, in September 2011, for scaled-up delivery of a defined set of core NCD interventions.

It is a strategic tool for medium-term planning (over the period 2010–2025) that can be used to generate forecasts of financial resource needs at the national or subnational level. It is useful for enhancing traditional budgeting mechanisms in countries and for providing new information to development agencies concerning appropriate resourcing levels needed to tackle the growing burden of NCDs.

The tool has been used to produce a “global price tag” for a combined set of population-based and individual level “best buys” NCD interventions that have been identified as priority actions by the World Health Organization (WHO) document *Scaling Up Action against Noncommunicable Diseases: How Much Will It Cost?*

The tool is part of a wider set of costing and budgeting tools developed by WHO to project resource needs for scaling up priority interventions at the country level. Technical guidance on costing methodology and the design of cost templates and population interactions was provided by the WHO Department of Health Services and Systems.

For comments on the tool or questions about its use, users may contact Dr Dan Chisholm: chisholmd@who.int or Dr Shanthi Mendis: mendis@who.int.

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The user may publish written reports analysing the results using this tool, provided that there is a statement to the effect that the analysis was based on the WHO Costing Tool for Scaling Up Action against Noncommunicable Diseases, and that the assumptions and calculations underlying the results as well as the responsibility for use and interpretation of the data, were the sole responsibility of the named author(s).

The software may be referred to as follows: Dan Chisholm, Shanthi Mendis, Dele Abegunde

NCD costs—best buys software 2012, World health Organization. www.who.int/NCD.

Acknowledgements

This tool has benefited from the input of many other team members. We particularly would like to thank Tessa Tan Toress and David Evans for their input. Special thanks are also due to Ricardo Martinez who provided assistance in fine-tuning of the software.

Abbreviations

AMI	acute myocardial infarction
CVD	cardiovascular disease
DHS	Demographic and Health Survey
DPAS	Global Strategy on Diet, Physical Activity and Health
HMIS	Health Management Information System
L	litre
mmol	millimole
MoH	Ministry of Health
MPOWER	WHO tobacco control comprehensive implementation programme*
MSH	Management Sciences for Health
NCD	noncommunicable disease
PA	physical activity
UN	United Nations
US	United States
WHO	World Health Organization
WHO PEN	WHO Package of Essential NCD Interventions

* **Monitor tobacco use and prevention policies**

Protect people from tobacco smoke

Offer help to quit tobacco use

Warn about the dangers of tobacco

Enforce bans on tobacco advertising, promotion and sponsorship

Raise taxes on tobacco

Costing Tool – User Guide

Introduction

For background and methods related to the Costing Tool, see pages 1–14 of the World Health Organization (WHO) document *Scaling Up Action against Noncommunicable Diseases: How Much Will It Cost?* (a copy is on the compact disc).

Summary: Step-by-step guide for using the noncommunicable diseases (NCDs) Costing Tool

Note: Throughout this worksheet and the rest of the Excel workbook, the blue cells show data that should be checked – and modified as required – by the tool user. Examples include population statistics and coverage rates (SetUp worksheet). Note: you can overwrite the values in these cells if more appropriate/recent data are available. used.

1. Save the file titled “NCDs Costing Tool” on your desktop.
2. Open and read the Costing Tool – User Guide (Word document).
3. Open the NCDs Costing Tool file (Excel file). Read the Introduction worksheet.
4. Click the worksheet tab titled “SetUp”:
 - Enter your country from the drop-down menu (cell E14). Default demographic, epidemiological and economic data for this country will be automatically populated.
 - Choose the desired pattern of scale-up from the drop-down menu – or leave as a default pattern of “exponential growth” (cell E19).
 - Select the desired currency from the drop-down menu (cell E21).
 - Choose the NCD interventions to be included (column C).
 - Specify current and target coverage levels for each of the included interventions (columns K and L for risk factor interventions and columns O and P for primary care interventions).
5. In the worksheet tab titled “Default Values Input”:
 - For Tables 1–11, review the grey-shaded column “WHO default value” for each table. If you need to change the choice of interventions,

coverage or commodities prices given in the tables, make the modification in the blue-shaded column “country value”. Then the figure in the adjoining green-shaded column, which is used for calculations, will automatically change. ONLY numerical figures should be entered in the blue-shaded column. No text is permitted in the blue-shaded column “country value”. Indicate the source/reference of the figures/parameters that you have used for the blue-shaded column in the corresponding “source column”.

- If you agree with the WHO default values in the grey-shaded column, do not make any entries in the blue-shaded column; leave it blank. The final value used for calculating costs is shown in the green-shaded column. This column is calculated automatically.
6. Once all data revisions have been completed, view the results in the Summary Results worksheet. Assess implied cost and resource implications of scale-up for feasibility and sustainability.
 7. Reconfigure the model to see the impact of different parameter choices, in particular:
 - Addition/removal of certain NCD interventions or conditions.
 - Increase/decrease of target coverage levels for selected interventions.

User’s notes

The Costing Tool is intended to provide cost estimates for national scale-up of a set of priority interventions (best buys) for prevention and control of NCDs. This is a core set of interventions prioritized by WHO in 2011, based on cost effectiveness, impact and feasibility of implementation. The best buys comprise population-wide interventions and health system interventions targeting individuals (see page 12, Table 1 in the document *Scaling Up Action against Noncommunicable Diseases: How Much Will It Cost?*).

The NCDs Costing Tool has a user-friendly format and is pre-filled with country-specific (WHO default) demographic data, epidemiological data, standardized assumptions for disease management based on the WHO protocols of the WHO Package of Essential NCD Interventions (WHO PEN) (for primary care in low-resource settings – the WHO PEN document, protocols and other tools are included on the compact disc) and costs of commodities, etc. The Costing Tool can be used without any additional country-specific data/information; however, the user has the option to amend some of the country-specific data/information (e.g. costs of commodities and human resources), if necessary.

The Costing Tool provides the option to select specific interventions from NCD best buys, the mode of scale-up and the current and target coverage levels of interventions. Table 1 lists the information used in this tool.

If necessary, the WHO default values and standard assumptions may be reviewed and adapted to country contexts. Users have the option to change default values presented in the tool to explore different options and sensitivities, but the assumptions preferably should be evidence-based country assumptions – and agreed by the Ministry of Health (MoH) and partners – to make the overall exercise reasonable, acceptable and useful.

Purpose of the Costing Tool

The tool is intended for planning national scale-up of prevention and control of NCDs with a focus on best buy interventions for NCDs.

Using the Costing Tool

Excel software

- Excel spreadsheets have rows and columns. The rows are labelled with numbers – for example, row 4 or row 103. The columns are labelled with letters – for example, column A or column B or column C and so on.
- The point where a row intersects with a column is called a cell. Cells are referred to by their column letter and row number. The first cell in the top left corner of a worksheet is cell A1. If there are instructions to go to a particular cell, for example, cell C12, then this cell can be found in the third column, twelve rows down from the top of the worksheet.
- An Excel workbook can contain several worksheets. Each worksheet has a name, which is found on the worksheet tab at the bottom of the screen.
- The active worksheet is the one with its name highlighted in the row of tabs at the bottom of the screen.
- To navigate between different worksheets you can either click on the worksheet tab (bottom of the screen) or you can go to the top part of the SetUp worksheet where there is a menu with Go To links that takes you directly to each worksheet. There are two ways to navigate within the worksheet: (i) either by going up and down the rows manually (note: the dynamic vertical bar on the left side of the worksheet also can be used); or (ii) by following the links (that usually appear in the top row

of each worksheet) that go directly to the parts, tables, graphs, etc., of each worksheet (see below).



- A shortcut to the Costing Tool software can be created on the Windows desktop. Double clicking on the created tool icon on the desktop activates the tool application software. The tool is designed to run with Microsoft Excel version 2003 or later. The computer also needs to have Visual Basic for Excel (which usually comes with Excel).
- The NCDs Costing Tool is a single Excel file (*.xls). The Excel file is designed to function as a “master” blank. It is best to create copies of the Costing Tool before using it (either by creating copies on your computer desktop, or by opening the Excel file and saving it under a new name before you start using it). This way, the original Costing Tool can be kept as a master file for future use.

Entering/modifying data

In the NCDs Costing Tool, the modifiable cells used for manually entering data are shaded in blue, and they are located on two worksheets only: Setup worksheet and Default Values Input worksheet. The cells that express an important parameter or value (either a WHO default value or a country modified value) are shaded in green, and they are located on three worksheets only: Setup worksheet; Default Values Input worksheet; and Prices worksheet.

Most other parts of the worksheets – those that are not shaded in blue or green – contain text, formulas or pre-set calculations. These cells should not be changed. The workbook is, therefore, protected to prevent formulas from being deleted or changed.

Structure of the Costing Tool

The Costing Tool consists of 17 worksheets (see Table 2) in a single Microsoft Excel™ file. Navigation between worksheets can be performed in two ways: (i) either by clicking on the corresponding name of the

worksheet at the bottom of the worksheet; (ii) or by clicking on the **Go To** buttons that link/navigate between the worksheets (located at the top of the SetUp worksheet) or within a worksheet (located at the top left of each worksheet).

The Costing Tool consists of the following thematic worksheets:

- **Introduction worksheet:** contains Costing Tool generalities.
- **SetUp; Input worksheets:** the only worksheets where the user can manually enter country-specific data.
- **Summary Results worksheet:** contains the total cost estimates for implementing the best buy interventions (including graphs and pie charts).
- **Tobacco; Alcohol; Diet and Physical Activity (PA), NCD Programme; CVD; Diabetes; Cancer worksheets:** contain cost estimates for specific interventions.
- **NCD Cases; Prices worksheets:** contain calculations and epidemiological data as well as prices of main commodities used for costing purposes.
- **Basic Hidden worksheets:** contain assumptions, and databases used for calculation purposes.

Getting started

Introduction worksheet

The Introduction worksheet provides the user information on the purpose, basics and costing principles of the Costing Tool.

SetUp worksheet

The SetUp worksheet, together with the Default Values Input worksheet, **are the only worksheets that can be modified by the user** in order to suit country needs. The following items can be found on the SetUp worksheet:

1. Part 0. Instructions for use.
2. Part 1. Overview: Choose country, mode of scale-up and cost currency: Contains the three main SetUp parameters, demographic and administrative country data, and the navigation links through all other worksheets of the Costing Tool.

3. Part 2a. Population-wide interventions to address NCD risk factors: There are 22 interventions that address tobacco control, reduction of harmful use of alcohol, unhealthy diet and physical inactivity.
4. Part 2b. NCD interventions for implementation in primary care: Contains interventions of the WHO PEN for CVD, diabetes, cancer and chronic respiratory diseases. It also contains a brief description, current and target coverage, and mode of scale-up of each intervention (work is ongoing to expand the tool to cover other interventions in the WHO PEN, including chronic respiratory diseases).

The SetUp worksheet is color-coded in order to locate the cells that could be modified, as explained below.

Color code of modifiable cells within the NCDs costing tool

- The **blue-shaded cells** can be directly modified by the user. For example, in the SetUp worksheet there are only three modifiable parameters (blue-shaded cells): country; costs expressed in US dollars or local currency units; and mode of scale up.
- The **green-shaded cells** can be indirectly modified through the Default Values Input worksheet. That means that countries can enter country-specific values for 215 main parameters in the Default Values Input worksheet, and the values in the green-shaded cells will automatically change. Green-shaded cells should NOT be modified directly by typing a value.

As explained above, in the blue-shaded cells of the SetUp worksheet the user can set up the following parameters by:

- country (**cell E14**)
- currency for cost estimates (**cell E19**)
- mode of scale-up (**cell E21**).

The first item to be entered is the country under study. A list of countries is provided by a drop-down list. The selection of country automatically selects the correct set of historical epidemiological, demographic and financial data and all outcome cost estimates for the specific country.

The second item to be entered is the currency for cost estimation, which can be selected by a drop-down list and can be expressed either as US dollars or local currency.

The third and last item to be entered is the mode of scale-up. A list of four modes of scale-up is provided by a drop-down list: exponential growth; front-loaded growth; constant growth; and S-curve growth (see Figure 2, page 14 of the document *Scaling Up Action against Noncommunicable Diseases: How Much Will It Cost?* for more details).

Please note that the following parameters located in Part 1 of the SetUp worksheet cannot be modified:

- World Bank income level
- WHO subregion
- starting year
- number of years.

Default Values Input worksheet

The Default Values Input worksheet has 215 modifiable parameters organized in 11 thematic tables as follows:

Table 1. Population-wide interventions and interventions targeting individuals: Gives a list of interventions so that countries can choose the interventions that they want to cost using the tool from a Boolean drop-down list (0 and 1).

Table 2. Current and target coverage for selected interventions: Used to choose the current and target coverage of each intervention (entries must be numeric values between 0 and 100).

Table 3. Prevalence of NCD risk factors: Provides the prevalence rates for five risk factors: tobacco use; alcohol use; obesity; very high blood pressure; and very high cholesterol. Countries can amend these values (entries must be numeric values between 0 and 100).

Table 4. Basic costs and parameters: exchange rate and inflation, utilities and transportation (local currency units): There are three parts: exchange rate and inflation; utilities; and transportation. Exchange rate and inflation parameters are taken from 2008 official databases and are consistent with the base year of all costs, i.e. 2008.

Table 5. Media and communications operating costs: Contains the main media and communications operating costs such as television, radio and news costs. They can be modified by using numeric positive values.

Table 6. Hospital visits and hospital stay costs (excluding drugs and diagnostic tests): Contains hospital costs per bed and the costs per visit

for several types of facilities. They can be amended by using numeric positive values.

Table 7. Personnel per diem costs: Contains travel allowances, per diem cost of trainers, trainees support staff, supervision visits, allowances for external consultants and international consultants. They can be amended by using numeric positive values.

Table 8. Personnel costs (including all allowances such as housing, travel, food, locality, etc.): Contains the cost of administration, finance, health personnel, law, computing, transport, logistics, media and building maintenance salaries. They can be amended by using numeric positive values.

Table 9. Equipment, implements and furniture costs: Contains the cost of equipment such as office, storage, maintenance, cleaning and furniture. They can be amended by using numeric positive values.

Table 10. Cost of medicines: Contains prices of drugs. They can be amended by using numeric positive values.

Table 11. Cost of laboratory and diagnostic tests and procedures: Contains the costs of laboratory, diagnostic, test procedures and basic pharmaceutical administration equipment. They can be amended by using numeric positive values.

For these 215 modifiable parameters the user is allowed to manually enter country-specific values (in the blue-shaded cells), which will automatically replace the existing WHO default values (grey-shaded cells), and the new values used for calculations will appear in the bright-shaded cells in the SetUp, Default Values Input, and Prices worksheets.

Summary Results worksheet

Once all data revisions have been completed, summary cost estimates for best buy interventions are shown in the Summary Results worksheet:

- Summary table: shows total cost estimates for best buy interventions per person, by year and for the entire 15-year period.
- Cost of scaling up best buys graph shows costs per year.
- Pie chart shows proportions of costs by different interventions.

Tobacco; Alcohol; Diet; PA worksheets

Each worksheet provides details of how costs have been estimated for implementing the interventions listed below in order to reduce NCD risk factors.

Tobacco control
Programme Strategy Development
Smoke-free policies
Raise tobacco taxes
Package warnings
Advertising bans
Cessation programmes
Media campaigns
Alcohol
Restrict access to retailed alcohol
Enforce bans on alcohol advertising
Raise taxes on alcohol
Enforce drink driving laws (breath testing)
Offer counselling to drinkers
Monitoring
Advocacy support/partnerships
Diet and PA
Promote public awareness about diet and PA
Reduce salt intake
Replace trans fat with polyunsaturated fat
Replace saturated fat with unsaturated fat
Restrict marketing of food and beverages to children
Promote healthy eating and PA in schools
Promote healthy eating and PA in worksites
Offer counselling concerning diet and PA

NCD Programme worksheet

Cost estimates for programme management are shown under the following categories:

Human resources
Training
Meetings
Mass media
Supplies and equipment
Other programme costs

CVD; Diabetes; Cancer worksheets

Each worksheet provides details of how costs have been estimated for implementing the interventions listed below in order to address CVD, diabetes and cervical cancer in primary care.

CVD and diabetes:

Drug treatment and counselling is provided for: (i) people with diabetes; (ii) people who have had a heart attack or stroke; (iii) people with a cardiovascular risk above 30% of developing a heart attack or stroke in the next 10 years; and (iv) aspirin for people with myocardial infarction.

Cancer:

(i) prevention of liver cancer through hepatitis B immunization; and (ii) prevention of cervical cancer through screening (visual inspection with acetic acid and treatment of precancerous lesions).

NCD Cases; Epidemiological Data; Prices worksheets

These worksheets contain Tables 3, 4 and 5 (see below).

Benefits and limitations

Benefits:

- Ready-made framework for planning and costing of best buy interventions for NCD prevention and control.
- Ready-made list (“checklist”) of inputs/activities to consider for each intervention.
- Provision for revising or updating plans/budgets when necessary.
- A document that describes the operational plan can be produced with a written description of the activities and targets that are set out in the Costing Tool.
- Provides solid foundation for resource mobilization, including discussions with national/local governments and applications to donors.

The main purpose of the Costing Tool is to provide assistance for assessing resource needs and quantifying the costs estimates for an essential package of NCD interventions.

Limitations:

The Costing Tool currently has several limitations:

- A scale-up in the implementation of interventions is likely to affect disease epidemiology as incidence and prevalence of disease will be reduced over time. A reduction in the population in need will lead to lower costs as certain NCDs or their related risk factors are prevented or reduced. Therefore, the tool does not fully account for the reduction in prevalence/incidence.
- The tool does not explicitly address different dimensions of coverage such as accessibility, acceptability, etc., although activities related to these dimensions can to some extent be accounted for in the programme support costs.
- The tool does not automatically factor in any scale effect. Ideally, costs would vary as the scale of providing interventions changes. For instance, in economies of scale, costs would decrease as the scale (such as coverage) increased, as fixed inputs (such as buildings) are used more efficiently. There could also be dis-economies of scale, whereby costs increase proportionally as coverage increases and service provision is extended to areas that are difficult to access.
- The tool is limited to a core set of very cost-effective NCD interventions – best buys. Work is ongoing to expand the tool to other cost-effective interventions.
- The tool can not adequately deal with delivery of interventions by the private sector.

Work is ongoing to improve the tool and to overcome these limitations.

Table 1. WHO default values provided in the Costing Tool and data sources

Data/information	Source of WHO default value	Country data potential sources
Demography (population size, urban/rural, breakdown; adult population and mortality rates)	UN population database	National demographic survey
Epidemiology (population in need as defined by incidence, prevalence, severity of disease)	WHO databases or other sources (e.g. DHS, surveys, research studies)	National survey, DHS, MICS
Selection of interventions	Best buys (MPOWER, DPAS, Global Strategy for reducing harmful use of alcohol and WHO PEN for primary care in low-resource settings)	MoH priorities
Inputs/resources for delivery of clinical interventions	Evidence-based guidelines and expert opinion (guidelines for primary care in low-resource settings and WHO PEN protocols)	Evidence-based guidelines
Selection of delivery channels	Different delivery channels can be selected	MoH strategies
Current coverage (service utilization)	Coverage figures based on DHS or other sources	HMIS, national survey, DHS, MICS,
Coverage targets (service provision)	Targets for national scale-up	MoH policy
Health system indicators (number of districts, human resources available, etc.)	WHO and Global Health Atlas	HMIS
Programme-related costs	Expert opinion	MoH programme plans
Drugs and laboratory and diagnostic tests	MSH database, MPS global tool, other sources	National drugs and procedures prices
Cost of commodities (transport, media, equipment, etc.)	WHO estimations, past Costing Tool databases	National costs databases

Table 2. Excel file structure (17 worksheets)

Section/description	Worksheet	Editing/state
Introduction worksheet		
Purpose and principles of the Costing Tool	Introduction	No/available
SetUp and Input worksheets		
Set up the general country-specific parameters and overview of the main country default parameters such as: interventions, demographic, epidemiological, administrative and financial data relevant for cost estimation	SetUp	Yes/available
Input Values worksheet containing the 215 main parameters for cost estimation; user can modify these parameters (values shown are WHO default values)	Default Values Input	Yes/available
Cost estimates		
Cost estimates for the core set of NCD interventions (best buys)	Summary Results	No/available
Cost estimates for tobacco control interventions	Tobacco Control	No/available
Cost estimates for alcohol control interventions	Alcohol	No/available
Cost estimates for diet and PA interventions	Diet; PA	No/available
Cost estimates for administrative costs of NCD programme	NCD Programme	No/available
Cost estimates for CVD and diabetes detection and integrated management in primary care	CVD; Diabetes	No/available
Cost estimates for cervical cancer control interventions	Cancer	No/available
Worksheet is hidden because it is not included in the best buys	Respiratory	No/hidden
NCD Cases and Prices worksheets		
Cases eligible for treatment	NCD Cases	No/available
Epidemiological data used for calculating the number of cases (i.e. incidence, prevalence)	Epidemiological Data	No/available
WHO default values and country-specific costs for commodities: drugs, procedures, salaries, hospital costs, operating costs, etc.	Prices	No/available
Basic Hidden worksheets		
Country's specific population UN estimates (2010–2025) as well as population indexes for all NCDs interventions	Population	No/hidden
Hypotheses and assumptions	Priors	No/hidden
Economic, demographic, geographic indicators prices of basic commodities	Database	No/hidden

Table 3. NCD cases

Table name	Table number
Adult population eligible for CVD screening and screened	Table 1a
Adult population eligible for CVD screening and screened (cumulative calculation)	Table 1a
Adult population with CVD risk <10%	Table 1b
Adult population with CVD risk 10%–20%	Table 1c
Adult population with CVD risk 20%–30%	Table 1d
Adult population with CVD risk 30%–40%	Table 1e
Adult population with CVD risk >40%	Table 1f
New cases of AMI	Table 2
Long-term cases of AMI	Table 3
Post-stroke	Table 4
Rheumatic heart disease	Table 5
Asthma	Table 6
Breast cancer	Table 7
Cervical cancer	Table 8
Liver cancer (hepatitis B vaccine)	Table 9
Diabetic food in CVD risk >20%	Table 10
Insulin dependent diabetes (type 1)	Table 11
Treat those with high cholesterol and CVD risk <20%	Table 12a
Treat those with high cholesterol and CVD risk <30%	Table 12b
Treat those with high blood pressure and CVD risk <20%	Table 13a
Treat those with high blood pressure and CVD risk <30%	Table 13b

Table 4. Epidemiological data

List of tables	Link to table
Distribution of the population by age and sex according to 10-year total CVD risk in the 14 WHO subregions	Table 1
Incidence per 1000 for AMI by WHO subregion (males and females)	Table 2
Prevalence per 1000 for long-term survivors by WHO subregion (males and females)	Table 3
*Prevalence per 1000 for first-ever stroke cases by WHO subregion (males and females)	Table 4
*Incidence per 1000 for first-ever stroke cases by WHO subregion (males and females)	Table 5
Prevalence per 1000 for first stroke long-term survivors by WHO subregion (males and females)	Table 6
*Incidence per 1000 for first stroke long-term survivors by WHO subregion (males and females)	Table 7
Distribution of the population (%) with rheumatic heart disease by WHO subregion (males and females)	Table 8
*Incidence per 1000 for rheumatic heart disease cases by WHO subregion	Table 9
Prevalence per 1000 for asthma by WHO subregion (males and females)	Table 10
*Prevalence per 1000 for breast cancer by WHO subregion (males and females)	Table 11
*Incidence per 1000 for breast cancer by WHO subregion (males and females)	Table 12
*Prevalence per 1000 for State X (cervical cancer) by WHO subregion (males and females)	Table 13
*Incidence per 1000 for State X (cervical cancer) by WHO subregion (males and females)	Table 14
Crude prevalence for type 1 diabetes and type 2 diabetes by country (males and females)	Table 15
Incidence per 1000 for diabetic foot by WHO subregion (males and females)	Table 16
Incidence per 1000 for amputation by WHO subregion (males and females)	Table 17
Prevalence (%) of very high cholesterol (total cholesterol ≥ 8 mmol/L) by country (males and females)	Table 18
Prevalence (%) of very high blood pressure (SBP ≥ 160 or DBP ≥ 100) by country (males and females)	Table 19

Table 5. Prices

List of tables	Table number
Hospital and health centre costs	A.0
Personnel costs	A.1
Materials and supplies	A.2
Media and information, education and communication operating costs	A.3
Transportation operating costs	A.4
Utilities	A.7
Other	A.8
Building costs	B.1
Transport costs	B.2
Equipment/implements	B.3
Furniture	B.4
Pharmaceutical administration	B.5
Pharmaceutical: medicine prices	B.6
Laboratory and diagnostic tests country costs	B.7
Laboratory and procedures tests country costs	B.8
Laboratory and procedures tests average World Bank groups costs	B.9