



Activity-Based Costing of Behaviour Surveillance System among the students using handheld computers in Nakhonnayok, Thailand

P.Sirisuwan¹, S.Kongsin¹, S.Jiamton²

¹Faculty of Public Health, Mahidol University, Thailand

²Faculty of Medicine Siriraj Hospital, Mahidol University, Thailand.



Handheld computer

BACKGROUND: The activity-based costing (ABC) is utilised for Behaviour Surveillance System (BSS) by the performance management group, and value of it is merely reflected to accounting and control systems. The student risk behavioural survey can provide an early warning system for potential HIV transmission as well as relatively short-term outcome data that can help evaluate the prevention response.

METHODS: This study explored retrospectively the activities of the BSS and the costing at central, regional and provincial level gathering from interviews, archival records, and direct observation and the self-administered survey using handheld computers of a random sample of 2,038 high school students (11 schools). The cost component in this study was divided into capital and recurrent cost. The cost of each main activity in fiscal year 2008 was calculated as a function of the time and staff required and the number of relative value unit output assigned in the activities.



Thai Student

Results:

Item	Central level	Provincial level (Nakhonnayok province)
Main activities	10	12
- Annual behavioral surveillance activities	8	10
- special activities implemented specifically in the fiscal year 2008	2	2
Total cost	1,407,123.96 Baht	90,738.89 Baht
- Capital cost	279,432.52 (19.86%)	88,831.33 (97.90%)
- Recurrent cost	1,127,691.44 (80.14%)	1,907.56 (2.10%)
Unit cost of BSS	69.56 Baht/student	56.88 Baht/student
- Unit cost of annual behavioral surveillance activities	16.80 Baht/student	26.49 Baht/student
The overall cost of BSS in Nakhonnayok province		233,825.34 Baht
- Total direct cost		90,738.89 Baht
- Total allocated indirect cost		143,086.45 Baht
Total unit cost of BSS in fiscal year 2008		175.26 Baht/student
- Unit cost of annual behavioral surveillance activities		45.56 Baht/student

The three activities with the highest unit costs

1st: data collecting

2nd: summary of the analysis of BSS

3rd: planning of BSS

CONCLUSION: HIV transmission is largely linked to the key factors of vulnerability and risk. It is recommended that the administrators should use the data to manage the activity-based costs, especially time and cost control.

The work process should be improved and developed. Lag time should be shortened to enable the process to go on continuously and rapidly. The policy maker should realize the importance of utilization of the results of BSS. ABC approaches could be applied throughout other Surveillance Systems to make strategic information about what approaches to take, what services to provide in which settings, what resources are required, and how these should be distributed.

KEY WORDS: ACTIVITY-BASED COSTING / BEHAVIORAL SURVEILLANCE SYSTEM / HIV INFECTION / HANDHELD COMPUTERS