



NSW Department of  
Community Services

# **SAAP Costing Model Job Aid**

**(Supported Accommodation Assistance Program)**

**Service System Development Division**  
**2008**

## Overview

This Job Aid is designed to assist Supported Accommodation Assistance Program (SAAP) services in using the Excel-based Supported Accommodation Assistance Program Costing Model Tool.

### This Job Aid outlines:

- the purpose of the SAAP Costing Model Job Aid
- who should use the SAAP Costing Model Job Aid
- guiding principles for data input
- detailed instructions illustrating how to:
  - define service delivery assumptions
  - define staff profile and associated costs
  - define operating costs for the Head Office/Administration Unit and Accommodation facility
  - save the cost model file to a local disk

### Who should use this Job Aid?

Non-government services (NGOs) and the Department of Community Services (DoCS) should use this Job Aid for assistance in using the SAAP Costing Model. It is recommended that whoever is responsible for completing the data templates in an organisation is assisted by accounting and/or financial staff, as well as service delivery staff, where necessary.

The basic user requirements of the Excel data input templates for NGO and DoCS staff include:

- a basic understanding of Excel
- a basic understanding of costs and costing principles
- a good understanding of the organisation's structure and cost centres

Note: Refer to [DoCS Costing Manual for Child and Family Services](#) for an overview of basic costing principles, definitions and concepts

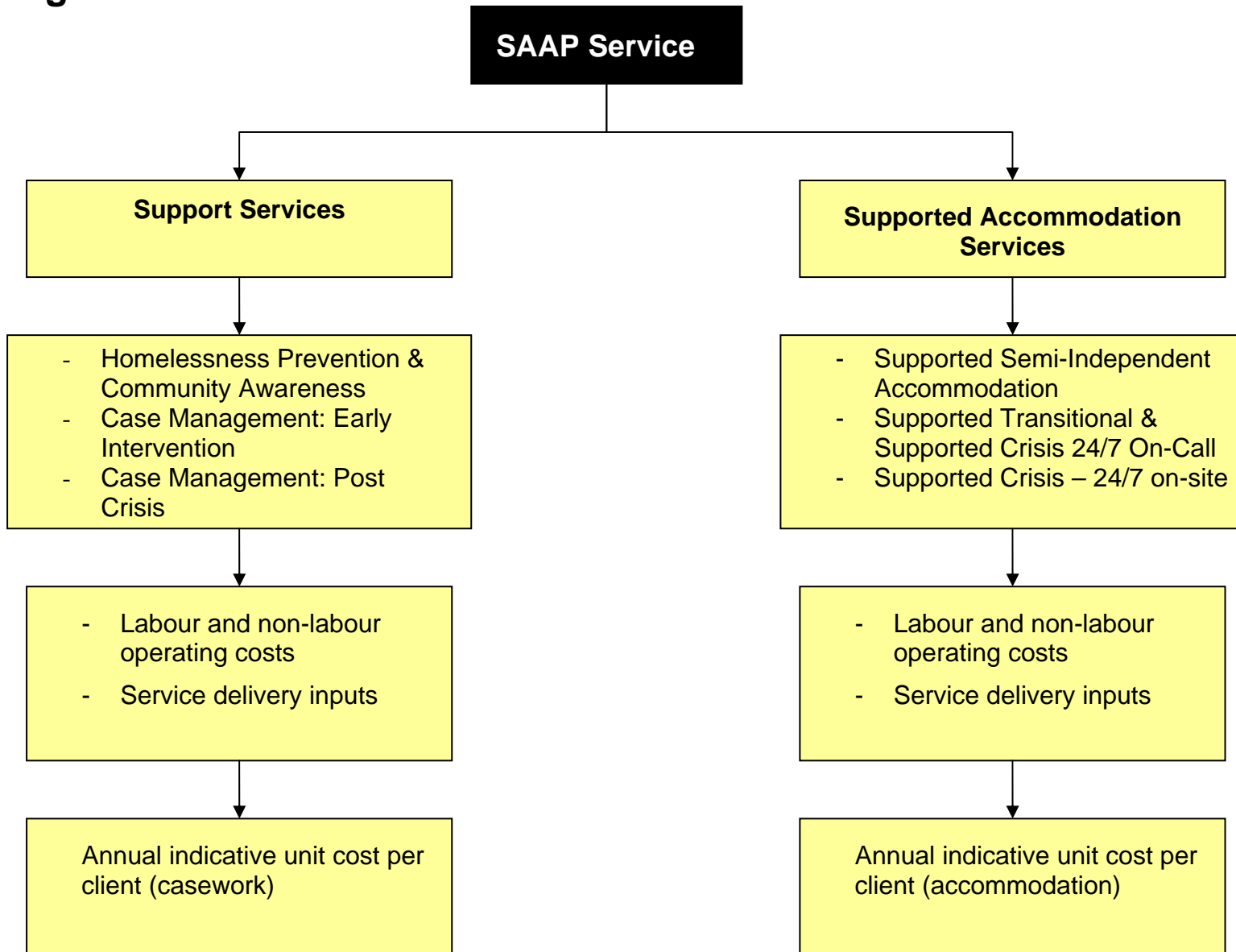
## Guiding principles for data input

The following data input guidelines should apply:

- ✚ Costs should reflect the average indicative service levels for your organisation
- ✚ Data should be accurate, up-to-date and include data for a full year, i.e. financial or calendar year
- ✚ The costing process should be transparent with clear documentation of sources of data, assumptions and parameters
- ✚ Service costs should be indicative and include the total and actual cost to deliver the service, independent of funding sources
- ✚ The costs of services should only include the actual financial costs; economic costs such as unpaid, volunteer work should not be reported.

The next section provides a detailed set of instructions for the Supported Accommodation Assistance Program Costing Model Tool including illustrative examples on the type of data required, information sources, cost elements, and handy tips to help populate the costing templates.

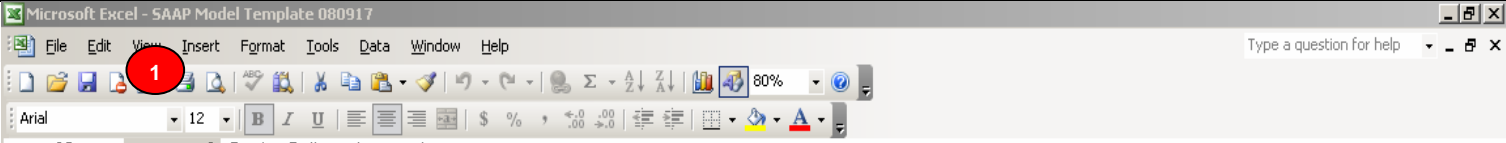
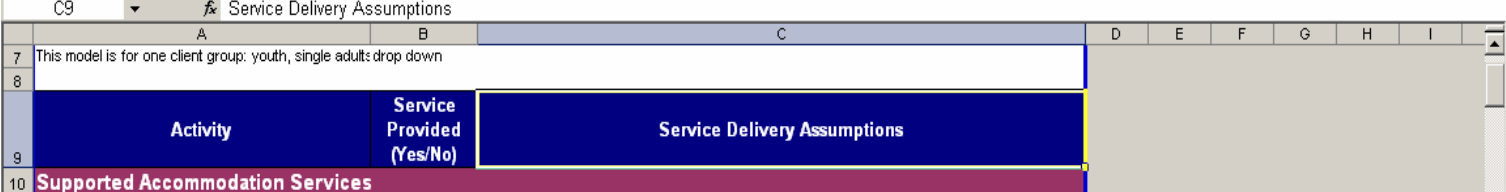
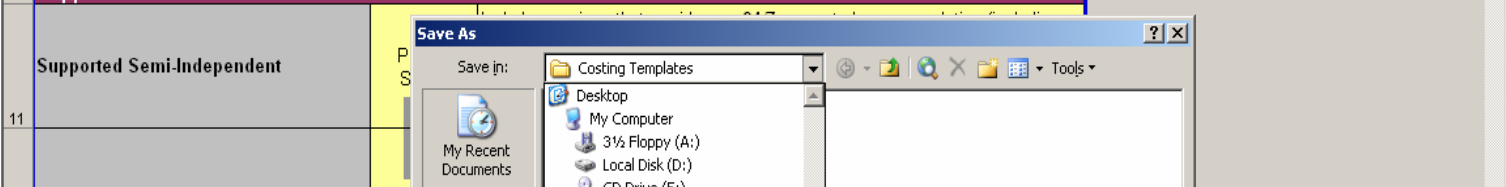
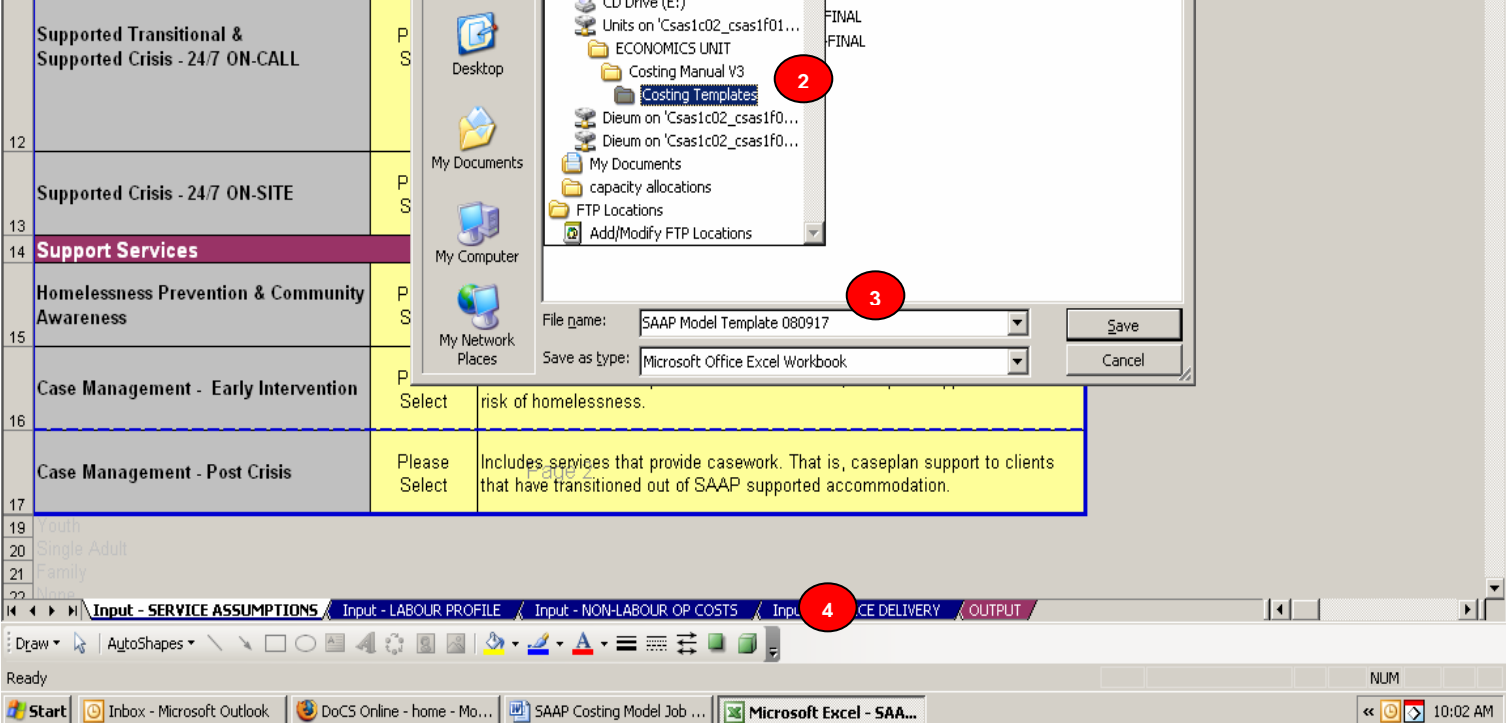
# SAAP Costing Framework



## Purpose of Each Worksheet

Worksheet Name	Purpose
Worksheet 1 "Input – SERVICE ASSUMPTIONS"	Contains basic information about your organisation and the services it provides.
Worksheet 2 "Input – LABOUR PROFILE"	Captures information about labour costs for direct client support staff, supervisory staff, other indirect support staff, and salary on-costs. Requires the total number of FTE staff providing Support Services and/or Supported Accommodation Services to be allocated across these service activities.
Worksheet 3 "Input – NON-LABOUR OP COSTS "	Captures information about non-labour operating costs incurred as a result of providing the different SAAP service activities. Requires the total non-labour operating costs to be allocated across the different service activities.
Worksheet 4 "Input – SERVICE DELIVERY"	Captures information on the total number of clients serviced per annum for Support Service activities and maximum capacity for Supported Accommodation Services.
Worksheet 5 "OUTPUT"	Shows the indicative unit costs based on the data input in the other worksheets. No data is required to be entered in this worksheet.

## STEP 1 - Save the cost model file to a local disk

<p>1</p>	<p>Open the Excel Costing Model template. Select 'File' then 'Save as'.</p>																												
<p>2</p>	<p>Select the drive and folder from the 'Save-in' drop down menu where you want to save the file.</p>																												
<p>3</p>	<p>Rename the file, eg File Name: "NGO Name SAAP Cost Model" and click 'Save'.</p>																												
<p>4</p>	<p>To open up the required excel sheet to input data, click on the associated tabs located at the bottom of the page.</p>	 <table border="1" data-bbox="593 422 1668 1228"> <thead> <tr> <th>Activity</th> <th>Service Provided (Yes/No)</th> <th>Service Delivery Assumptions</th> </tr> </thead> <tbody> <tr> <td colspan="3"><b>Supported Accommodation Services</b></td> </tr> <tr> <td>Supported Semi-Independent</td> <td>P S</td> <td></td> </tr> <tr> <td>Supported Transitional &amp; Supported Crisis - 24/7 ON-CALL</td> <td>P S</td> <td></td> </tr> <tr> <td>Supported Crisis - 24/7 ON-SITE</td> <td>P S</td> <td></td> </tr> <tr> <td colspan="3"><b>Support Services</b></td> </tr> <tr> <td>Homelessness Prevention &amp; Community Awareness</td> <td>P S</td> <td></td> </tr> <tr> <td>Case Management - Early Intervention</td> <td>P S</td> <td>risk of homelessness.</td> </tr> <tr> <td>Case Management - Post Crisis</td> <td>Please Select</td> <td>Includes services that provide casework. That is, caseplan support to clients that have transitioned out of SAAP supported accommodation.</td> </tr> </tbody> </table>	Activity	Service Provided (Yes/No)	Service Delivery Assumptions	<b>Supported Accommodation Services</b>			Supported Semi-Independent	P S		Supported Transitional & Supported Crisis - 24/7 ON-CALL	P S		Supported Crisis - 24/7 ON-SITE	P S		<b>Support Services</b>			Homelessness Prevention & Community Awareness	P S		Case Management - Early Intervention	P S	risk of homelessness.	Case Management - Post Crisis	Please Select	Includes services that provide casework. That is, caseplan support to clients that have transitioned out of SAAP supported accommodation.
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## STEP 2 - Define Supported Accommodation Assistance Program general assumptions

1	Provide organisational profile details - NGO name, location and contact details, and tax-exempt status.		
2	Provide information on the type of SAAP services provided using the drop down menu to select the type of clients serviced.		
3	Note any general assumptions specific to the service provided. Please provide more detailed information about the service if the general assumptions aren't detailed enough.		

### **STEP 3 - Define the staff profile and associated costs for SAAP services**

This model calculates indicative unit costs for Supported Accommodation Services and/or Support Services provided by your organisation. The following instructions extend to the next two worksheets (Tab Labels: Input – LABOUR PROFILE and Input – NON-LABOUR OP COSTS). They cover the labour and non-labour costs associated with the direct service delivery provided in the SAAP service being costed. Data requirements are explained below.

#### **Labour Profile:**

- Direct Client Support Staff (including casuals) - staffing information on rostered direct staff (e.g. youth workers) including FTE count, average base salaries, total shift loadings (including casuals), and total redundancy payments.
- Supervisory staff - staffing and average salary information for supervisors.
- Other indirect support staff - staffing and average salary for administrative support and/or senior management.
- Salary Oncosts – Information on the percentage allocated for superannuation, long service leave, WorkCover etc. per FTE.

#### **How to Allocate Staff:**

Where appropriate, estimate the number of FTE's per position. For example, if one FTE worker spends 50% of their time with Supported Semi-Independent clients and 50% with Case Managed Early Intervention; then (assuming the worker is full-time) enter 0.5 for Supported Semi Independent and 0.5 for Case Managed Early Intervention. However, if the worker is not full-time, then the allocation has to be reduced proportionally. For example, if one person works half the time of a person working full time, that person is considered to be 0.5 FTE. Hence, given the example of a worker split equally across the two service types, the allocation for Supported Semi Independent and Early Intervention would be 0.25 and 0.25 respectively.

#### **Non-labour operating costs:**

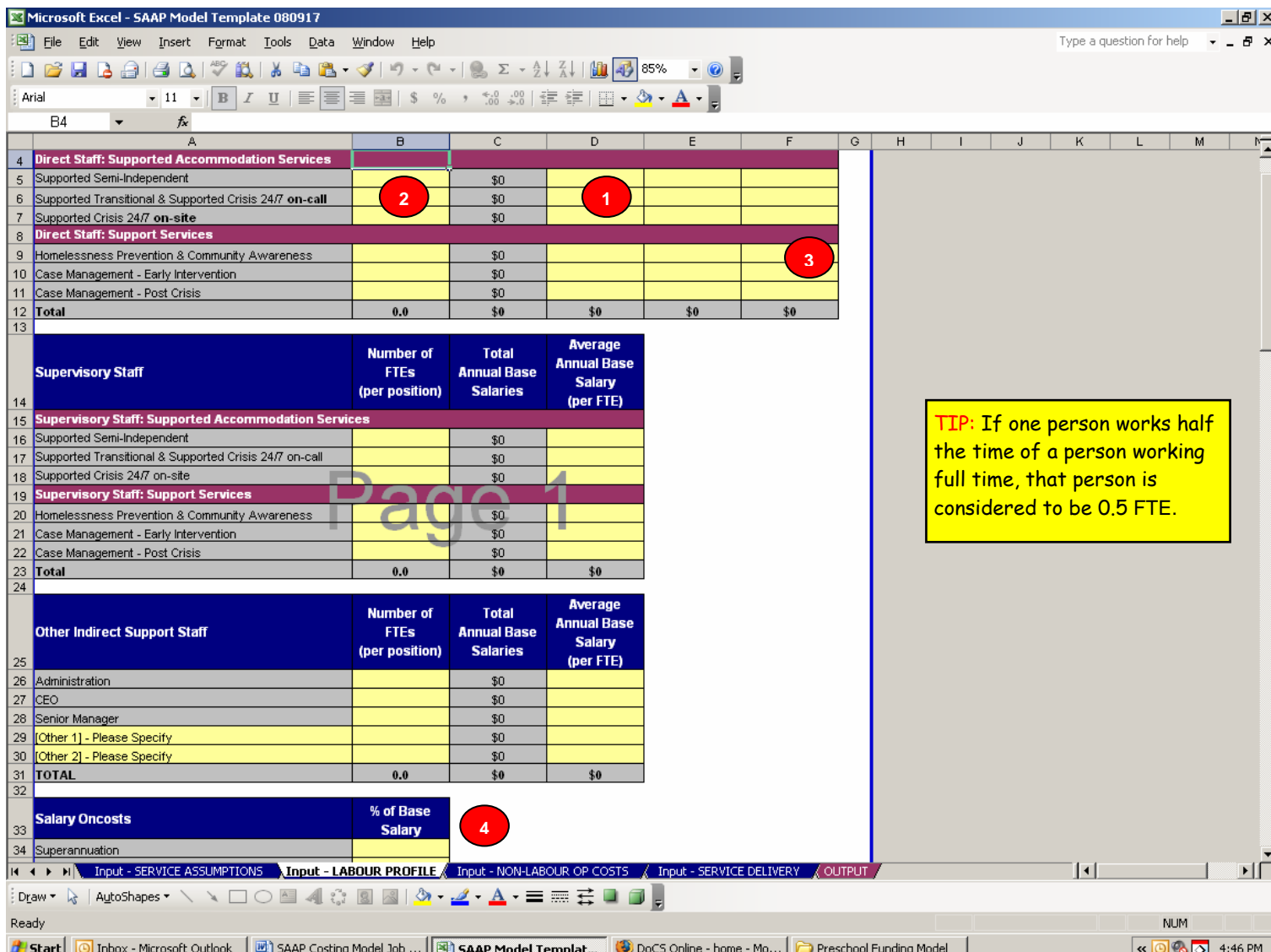
Annual costs (not initial acquisition costs) for the list of operating cost line items including costs for motor vehicles, IT/computer, telecommunications, stationery, staff training, accommodation and corporate overheads should be reported. If the accommodation facility is not owned and depreciation has therefore not been included, rent for the accommodation should be entered at the market value, irrespective of funding sources.

Once the annual costs for each of the operating cost line items have been entered, they then need to be allocated across the different service types delivered. The percentage allocation should reflect the level of service provision for the different service types. For all costs directly incurred by staff, the percentage should be allocated to all staff. For Supported Accommodation services, the percentage allocation needs to be entered for each Supported Accommodation service type.

Operating costs associated with the provision of other services, such as foster or residential care, should be excluded.

Note: Please enter information in the **yellow cells** only

### STEP 3 - Define the staff profile and associated costs for different service types

<b>1</b>	Enter the average annual base salary per FTE for the services delivered. Repeat this step for supervisory staff and other indirect staff positions.	
<b>2</b>	Enter the number of FTEs in each related service type. Repeat this step for supervisory staff and other indirect staff positions.	
<b>3</b>	Enter the total shift loadings and other allowances as well as any redundancy payments received by all staff for the corresponding service type.	
<b>4</b>	Enter the percentage of salary on-costs (%) including superannuation, worker's compensation, leave loading, payroll tax, etc for one FTE.	

### STEP 3 (cont) – Non-labour operating costs and percentage allocation

<p>1</p>	<p>Enter the annual operating costs for each line item.</p>	
<p>2</p>	<p>Allocate the total annual cost items by entering a percentage value.</p> <p>Note: Allocations should reflect the level of service activity. All costs directly incurred by staff and Support Service clients should have a percentage allocated to “% of TC for All Staff and other Clients”.</p>	
<p>3</p>	<p>The total percentage allocation for cost items must equal 100%. An ERROR message will appear if this is not the case, and a correction will be needed before final results can be calculated.</p>	

## **STEP 4 – Service Delivery Inputs**

### **Support Services**

Where applicable, please enter the total number of clients (single clients and client families) during the year that received:

1. Homelessness Prevention & Community Awareness (no accommodation).
2. Early intervention (no accommodation).
3. Post Crisis (no accommodation).

### **Supported Accommodation Services**

Please enter the number of days open per week, weeks open per year and the **maximum** number of beds (for singles) or family units (for families) available per night. Please do this for the following Supported Accommodation Service types (where applicable):

1. Supported Crisis on-site accommodation.
2. Supported Semi-Independent.
3. Supported Transitional and/or Supported Crisis 24/7 on-call.

## STEP 4 – Service Delivery Inputs

<p>1</p>	<p>Enter the total number of clients served during the year for Support Services.</p>	<p>Microsoft Excel - SAAP Model Template 080917</p> <p>File Edit View Insert Format Tools Data Window Help</p> <p>Arial 14 B I U</p> <p>A1 SERVICE DELIVERY INPUTS</p> <table border="1"> <thead> <tr> <th colspan="4">SERVICE DELIVERY INPUTS</th> </tr> <tr> <th></th> <th>Number of Clients p.a.</th> <th>Average no. of weeks per client</th> <th>Weeks Service Open p.a.</th> </tr> </thead> <tbody> <tr> <td colspan="4"><b>Support Services</b></td> </tr> <tr> <td>Total number of Prevention Clients served <i>during the year</i></td> <td></td> <td>II/A</td> <td>II/A</td> </tr> <tr> <td>Total number of Early Intervention Clients case managed <i>during the year by your service</i></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total number of Post Crisis Clients case managed <i>during the year by your service</i></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="4"><b>Supported Accommodation Services</b></td> </tr> <tr> <td></td> <td>Supported Semi-Independent</td> <td>Supported Transitional &amp; Supported Crisis - 24/7 ON-CALL</td> <td>Supported Crisis - 24/7 ON-SITE</td> </tr> <tr> <td>Days open per week</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Weeks open per year</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Maximum number of units available (per night)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	SERVICE DELIVERY INPUTS					Number of Clients p.a.	Average no. of weeks per client	Weeks Service Open p.a.	<b>Support Services</b>				Total number of Prevention Clients served <i>during the year</i>		II/A	II/A	Total number of Early Intervention Clients case managed <i>during the year by your service</i>				Total number of Post Crisis Clients case managed <i>during the year by your service</i>				<b>Supported Accommodation Services</b>					Supported Semi-Independent	Supported Transitional & Supported Crisis - 24/7 ON-CALL	Supported Crisis - 24/7 ON-SITE	Days open per week				Weeks open per year				Maximum number of units available (per night)			
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<p>2</p>	<p>Enter the average number of weeks a client is involved with the Early Intervention and/or Post Crisis service. Also include the total number of weeks the service is open per year.</p>																																													
<p>3</p>	<p>Enter the days open per week, weeks open per year and the maximum number of beds and/or family units available per night for Supported Accommodation Services.</p>																																													

Once you have inputted data in all the relevant sheets, the model will calculate the indicative unit costs shown in (Tab Label: Output).

The screenshot displays the 'OUTPUT WORKSHEET' in Microsoft Excel. The worksheet is divided into two main sections: 'Unit Costs - Support Services' and 'Unit Costs - Supported Accommodation Services'. Both sections list various cost components and their values per FTE (Full-Time Equivalent) and per client.

**Unit Costs - Support Services**

Support Services	Homelessness Prevention & Community Awareness	Case Management: Early Intervention	Case Management: Post Crisis
Direct Staff Salary	NA	NA	NA
On-call Allowances and Shift Loading	NA	NA	NA
Redundancy Payments	NA	NA	NA
Supervisory Allocation	NA	NA	NA
Admin and Other Indirect Support Allocation	NA	NA	NA
Salary Oncost Allocation	\$0	\$0	\$0
<b>A. Total Labour costs per FTE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>B. Total Non-Labour Costs per FTE (inc Client Related Costs)</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
<b>Total Loaded Cost per FTE (A+B)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Annual Clients Served	NA	NA	NA
<b>Average Unit Cost per Client</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

**Unit Costs - Supported Accommodation Services**

	Supported Semi-Independent Accommodation	Supported Transitional & Supported Crisis - 24/7 ON-CALL	Supported Crisis - 24/7 ON-SITE
Direct Staff Salary	NA	NA	NA
On-call Allowances and Shift Loading	NA	NA	NA
Redundancy Payments	NA	NA	NA
Supervisory Allocation	NA	NA	NA
Admin and Other Indirect Support Allocation	NA	NA	NA
Salary Oncost Allocation	\$0	\$0	\$0
<b>A. Total Labour costs per FTE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>B. Total Non-Labour Costs per FTE (inc Client Related Costs)</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
<b>Total Loaded Cost per FTE (A+B)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

A prominent warning box in the center of the worksheet states: "DO NOT ENTER ANY DATA ON THIS WORKSHEET". The worksheet is titled 'Page 1' and is part of a larger model template.