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PROPOSED GUIDANCE AND TOOL FOR COSTING THE SOCIAL SERVICE WORKFORCE

Desk review findings and a step-by-step guide

October 2022

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ACRONYMS

Full Time Equivalent	FTE
Gross Domestic Product	GDP
Human Resource	HR
Social Return on Investment	SROI

GLOSSARY

Benchmarking: involves setting comparable numerical indicators, which for the purposes of this paper would relate to workforce ratios or costs. These could be used to compare between countries, organisations or between parts of the same organisation. Setting and comparing simple benchmarks in this way may help highlight key differences and thus provoke further investigation of the reason for these differences. However, a benchmark alone does not necessarily represent a good practice standard in itself and may not take into account different work contexts.

Budget: a document(s) that includes the plan of the future financial activities of the government. The budget is generally prepared annually and comprises a statement of the government's proposed expenditures, revenues, borrowing and other financial transactions in the following year and, in many countries, for two or three further years.

Budget formulation: the steps and processes for preparing a government's budget, from preliminary analyses and forecasts, through submission of budget requests by ministries and other government bodies and the review and decision of the executive, to its official presentation to the legislature.

Cost: the amount or equivalent paid or charged for something.

Costing: the process of assigning monetary values to inputs, which are required to deliver a particular output.

Depreciation: an accounting method of allocating the cost of a tangible asset over its useful life to account for declines in value over time.¹

Fiscal year: the regular annual budget and accounting period for which provision of revenue and expenditure is made, and for which accounts are presented, excluding any complementary period during which the books may be kept open after the beginning of the following fiscal year.

Forecasting / extrapolation of trends: predicting future trends based on the assumption that recent trends will continue. A useful approximate planning tool for longer project or service cycles, when the context is not changing quickly. More sophisticated models consider several factors, including fluctuations in demand throughout the year, but forecasts are still only as good as the assumptions that go into them.

Job family: employees who work in positions that are part of the same 'job family' require little training to perform each other's tasks. Therefore, job functions within the same job family require similar competencies, such as knowledge, skills and abilities.

Ratios: Ratio of employees to activity levels, population levels or of one group of employees to another. For example, the ratio of social service workers for a unit of population.

¹ <https://www.investopedia.com/terms/d/depreciation.asp>

Scenario planning: addresses uncertainty directly by considering alternative futures. It is useful for assessing the risks of different organisational futures but cannot predict what will happen. We discuss scenario planning in more detail below.

Workflow or case management analysis: based on a detailed analysis of the activities required for each task. This activity is useful if your organisation is in transition and the roles, responsibilities, and skill requirements of individual jobs or job families are likely to change.

Zero-based needs: estimate the staffing levels you would ideally need to meet the current assessed needs of the population, rather than based on current staffing levels using a mix of the above methods. Organisations are often so fixated on their historical post establishments or job design, staffing patterns and numbers that they avoid re-evaluating the assumptions on which this level and structure of staffing is based. Zero-based approaches can help reshape new thinking about posts and positions, productivity and flexibility.

GUIDANCE ON COSTING THE SOCIAL SERVICE WORKFORCE



Purpose and scope of this guidance

The purpose of this guidance is to advise policy makers and planners on how to apply a set of variables to their specific context to enable them to calculate the costs of human resources required to meet a target minimum ratio of social service workers per population, in the country in question. The guidance first discusses the essential steps that need to be taken to prepare for a costing exercise, and then the specific steps to take in a costing exercise for the workforce, which are outlined in the costing tool itself.

Costing as a tool to advocate for investment in the social service workforce

Adequate investment in the social service workforce ensures that people in need can receive social services that are of sufficient quality to uphold their rights, promote their well-being and help them achieve their full potential. Governments can be motivated to make investment in social services a higher priority by demonstrating how investment in the social service workforce, along with the services they provide, is an investment in the future, given the economic and social benefits that result from upholding the rights of children, families, and other individuals in need, and meeting their social welfare needs. These benefits can be quantified, at both individual and societal level, and in doing can be recognised as the social return on investment, emphasising and calculating which is a key approach to justify investment in social service workforce. However, before this possible, government planners need to have a clear and consistent approach to calculating the initial and recurring costs of this investment, and to determining what level of investment would be sufficient to achieve the intended return, in the form of measurable long-term benefits for the target population.

Comparisons of how much countries prioritise investment in social services are usually made by looking at the level of spending on social services relative to a nation's wealth, as measured by its gross domestic product (GDP). Government spending on social protection, including social services, varies significantly across countries. On average, countries spend 12.8 per cent of their GDP on social protection (excluding health), but for high-income countries the average is 16.4 per cent, while for low-income countries the average is only 1.1 per cent. This disparity indicates that low-income countries often tend significantly to under-value the importance of investment in all aspects of social protection, including not only social transfers, but social care and support services, and the workforce to provide them.²

Many variables influence the amount a country needs to spend on social services, including demographic factors, poverty, unemployment, natural or man-made disasters. Recent trends leading to a need for increased investment in the sector include:

- The COVID-19 pandemic, which has widened inequalities and contributed to a sharp increase of global poverty. It is estimated that 97 million more people are living on less than \$1.90 a day because of the pandemic, which increased the poverty rate from 7.8 to 9.1 per cent of the world population in 2021.³ The need for social services during the pandemic also increased as a result of the closure of schools, the loss of jobs and livelihoods and the impact of social isolation, resulting in increases in violence in families and adverse effects on mental health, in particular among already under-resourced or marginalised populations.⁴
- Demographic changes in the population pyramid, affecting the proportion of the population of working age compared with those under 18 or in old age. In some countries the main trend is an ageing population which results in increased demand for social care services for older people. However, other countries, predominantly in sub-Saharan Africa, have a youthful population, with the majority of dependents being children, and this can also result in increased demand for child protection and youth services for a certain period.⁵
- Populations migrating or being displaced due to natural or man-made disasters or conflict, which can increase the demand for social services.⁶
- There are a number of other risks arising from wider societal or technological change. For example, the growing risks to children and other vulnerable people from online grooming, abuse and exploitation, is necessitating innovation and diversification of services, as well as more resources to meet the growing demand of protection from online danger.⁷

With such fluctuations in the need and demand for social services, government planners and decision makers need accurate tools to estimate the scale of services needed and the workforce required to deliver them, and from this to determine the level of investment required.

² World Social Protection Report 2020–22: Social protection at the crossroads – in pursuit of a better future, International Labour Office – Geneva: ILO, 2021. https://www.ilo.org/global/publications/books/WCMS_817572/lang-en/index.htm

³ World Bank 2021: *COVID-19 leaves a legacy of rising poverty and widening inequality*, Sanchez-Paramo, Hill, Gerszon Mahler, Naraynt And Yonzan, 2021, <https://blogs.worldbank.org/developmenttalk/covid-19-leaves-legacy-rising-poverty-and-widening-inequality>

⁴ Global Social Service Workforce Alliance (2021): *State of the Social Service Workforce 2020* <https://www.socialserviceworkforce.org/resources/state-social-service-workforce-2020>

⁵ World Bank Group. (2013a, July 23). *Provision of Social Services to the Poor and the Vulnerable in West Bank and Gaza*. World Bank. <https://www.worldbank.org/en/results/2013/05/23/provision-of-social-services-to-the-poor-and-the-vulnerable-in-west-bank-and-gaza>

⁶ Office of the United Nations High Commissioner for Refugees (UNHCR) and the International Organization for Migration (IOM). (n.d.). *Forced migration or displacement* [Press release, 2021]. <https://www.migrationdataportal.org/themes/forced-migration-or-displacement>

⁷ Offord DR, Kraemer HC, Risk factors and prevention, *Evidence-Based Mental Health* 2008;**3**:70-71.

A clear approach to costing social services enables budget planning, within medium-term public sector financing planning frameworks. This can help governments and stakeholders identify the costs and resources required not only to deliver services to meet current needs, but also to equip, train and sustain the social service workforce needed in the future. This will enable the current workforce to provide not only responsive services (responding to needs and problems as they arise, case by case or at community level) but also preventive services, building the capacity of individuals, families and communities for self-help and resilience to withstand future shocks, all of which is necessary to prevent the need for responsive social services from reaching levels that exceed available resources.

A key objective in carrying out costing of the social service workforce should be to identify the gap between the government's current allocation of funds and resources to the social service workforce and the allocation required for a social service workforce that is sufficient and flexible enough to prevent and mitigate risks and respond to people's main social welfare needs, including needs currently unmet.

Itemising and costing the services and workforce needed to fill this gap of unmet need can provide the basis for a call for the required investment, mobilisation of resources or reallocation of funds, otherwise known as creating fiscal space.⁸ This tends to happen when a reform in the system of providing services creates an opportunity for a realignment of resourcing or reallocation of funding. A prominent example is when reform leading to closure of childcare institutions allows funds previously spent on those institutions to be diverted to family and community-based prevention and alternative care services, including the workforce to provide those services.

Common challenges in costing investments in the social service workforce

The main challenge which governments face, which prevents them from making accurate cost assessments to inform adequate investment in the social service workforce to implement agreed social protection policies, is the lack of clear standards to define the services and level of workforce needed, at different levels and in different functions. Even if those standards are broadly defined, governments often lack the tools and expertise to calculate the level of staffing required, as measured in the ratio of the number social service workers to the size of population they serve.

As a result, while there are standards and metrics that support planning for education and health, especially when it comes to workforce allocation, (e.g., student-teacher ratio, or number of general practitioners for X population), social service planners tend to lack such evidence-based model, and so fall back on assessing historical demand for services. This means that services and workforce estimates are not determined based on a comprehensive and up-to-date assessment of need, from which the required services and workforce can be extrapolated, but on past trends, which do not always provide a reliable baseline and cannot be compared or benchmarked against other governments. Furthermore, they reflect more the political will of a particular government and the prior commitments of development partners.

In order to call for more investment and increase the fiscal space to enable the required level of resource allocation for an effective social service workforce, it is essential to plan based on an

⁸ Heller P. (2005)., Fiscal space means "the room in a government's budget that allows it to provide resources for a desired purpose without jeopardizing the sustainability of its financial position or the stability of the economy".

estimate of the minimum workforce to population ratio needed to meet the assessed needs of the population (see accompanying guidance for how to develop such a ratio). It is then vital to have clear tools for costing the workforce required, and specifically identifying and itemising the different cost elements involved. However, a review of the literature reveals a lack of clear examples of costing tools in the social welfare sector. The health sector has several tools for costing of integrated health services based on the level of need in the overall population,⁹ as well as for specific services such as for immunisation, maternal health care, HIV/AIDS or malaria.¹⁰ In the education sector, there are less structured costing tools, but clear standards for pupil teacher ratios help planners to estimate total education costs.¹¹ There are also clear global benchmarks for public expenditure on education, measured as a percentage of GDP and total public expenditure.¹²

The challenge of persistent under-investment is even greater in the social welfare sector than in the education and health care sectors, since social services have for many years been misunderstood and under-recognised, leading to historical and persistent under-investment. This situation is compounded by some specific challenges in the sector:

- Social services are often not clearly or separately defined, quantified and costed, but are rather subsumed under overall strategies and budgets for social protection, where cash transfers make up the majority of expenditures, or as part of wider health programmes or services. This makes it hard either to estimate or track expenditure specifically on social services, and the workforce required to deliver them.
- There is a lack of evidence-based models and standards for resource allocation for social services. As a result, policy and decision makers have difficulties allocating more resources to social services, while health, education and others can offer more convincing costed arguments for where resources are needed and can make a difference.¹³

However, some progress to fill these gaps has recently been made in certain sub-sectors of social welfare, particularly in child protection, including in calculating service and staffing requirements.¹⁴ In several countries, such as Kenya, South Africa and Kosovo¹⁵ different approaches to costing social services are being trialled. Most costing, however, has been at the level of projects or programmes, rather than across the whole social welfare sector or social protection system. A review of the literature reveals examples of such costing exercises in more than 20 low- or middle- income countries around the world, but nearly always for specific programmes and action plans, such as for preventing violence against children, ending child marriage and female genital mutilation or cutting.^{16 17}

⁹ However, while being able to set such targets for meeting essential costs, in the case of education, is a significant achievement, a third of countries still fail to meet those targets, and half of all countries lack the data needed to calculate their progress towards these targets. See: Buchan, Seccombe, Charlesworth., J. B. I. S. A. C. (2016). *Staffing matters, funding counts*. <https://www.health.org.uk/sites/default/files/StaffingMattersFundingCounts.pdf>

¹⁰ WHO. Projecting Cost estimates in health care https://www.who.int/pmnch/knowledge/publications/costing_tools/en/index6.html

¹¹ Cummins, M. (2021). *Estimating the Teacher Gap and Funding Requirements in Eastern and Southern Africa*. https://Papers.Ssrn.Com/Sol3/Papers.Cfm?Abstract_id=3923276

¹² UNESCO. Global Education Monitoring Report. <https://unesdoc.unesco.org/ark:/48223/pf0000373718>

¹³ Kurtishi, Sh. (2021). Public Expenditure and Children's care, https://bettercarenetwork.org/sites/default/files/2021-02/135.11_EN_Public%20Expenditure%20and%20Children%27s%20Care.pdf

¹⁴ Kurtishi, S. (2018). *Financing the Child Protection System in Kenya*. <https://www.Unicef.Org/Esa/Sites/Unicef.Org.Esa/Files/2019-05/UNICEF-Kenya-2018-Child-Protection-Costing-Tool.Pdf>

¹⁵ Kurtishi, S. (2014) Is taxpayers' money reaching children in need? KOMF. https://komfkosova.org/wp-content/uploads/2021/08/Analiza-ne-gjuhen-anlgeze-KOMF_Finale_06.08.2014.pdf

¹⁶ Kurtishi, S. (2019) Federal and Regional Costed Roadmap to End Child Marriage and FGM/C. <https://www.unicef.org/ethiopia/reports/national-costed-roadmap-ending-child-marriage-and-fgmc>

¹⁷ Maksud, N. Bosworth, J., Muchaibawa B. Renault, M., Kurtishi, S. (2020) UNFPA-UNICEF Global Programme to End Child Marriage [UNFPA-UNICEF Global Programme to End Child Marriage](http://fgmip.org/wp-content/uploads/2020/09)<http://fgmip.org/wp-content/uploads/2020/09>

Composition of social service workforce costs

What is known about the key costs that need to be covered to provide essential social services is that, in most national budgets that have been examined, human resource (HR) costs represent, on average, between 70 and 90 per cent of total annual costs. These HR costs include:

- salaries, other forms of remuneration and performance bonuses,
- employee benefits such as paid leave (annual, vacation, sick and personal leave),
- pension benefits,
- contingency budgets (for unplanned expenditure, to cover maternity, sick leave etc.),
- recruitment and induction costs, and
- training (pre- and in-service), supervision and continuing professional development.

Different approaches to costing social services

Owing to the variety of ways that social services are structured and delivered, and thus the different forms the social service workforce can take, several different approaches to costing can be adopted. The choice of which approach to use will depend on whether the services are provided primarily to individuals, to families, across the whole community, or in specialised institutions (such as day care centres for children, care homes for the elderly, rehabilitation centres, special schools, or temporary emergency shelters). The choice of approach also depends on country-specific needs and circumstances and the fiscal context in which costing is used. This includes whether services are provided primarily for prevention or response, for example in response to a particular crisis, or whether they are provided in a stable or emergency context. Other considerations include the presence of any hiring constraints (e.g. as a cap of new expenditure), and whether there is financial flexibility to allocate additional resources. Given this diversity of situations and contexts, more than one approach to costing may be required, sometimes even several in combination.

There are four main approaches to costing social services that are well established:

1. **Activity-based costing** is the most often used method which requires information on the key actors and the roles they play, the types of activities or interventions and the level of demand for them, the inputs needed for those activities, and the current market price of those inputs, e.g. labour, rent, fuel, utilities, office supplies.¹⁸
2. **Institution-based costing**, involves aggregating cost information specific to different types of institutions, their staffing and other operating inputs and salaries levels and price of inputs, and then aggregating costs based on the number of institutions of each type.
3. **Unit cost-based costing** requires determining the standard inputs for each activity, then reaching consensus on a standard unit cost for specific type of input, then aggregating based on the quantity of the activity required.¹⁹
4. **Costing based on a “reasonable allocation”** is used when activities do not lend themselves to accurate costing because the nature and extent of the activity is not clearly defined. In such instances, it may be necessary to agree on an appropriate amount to include in the costing to cover the whole activity. A typical example would be

¹⁸ Osei, E. T. (2020). Activity Based Costing and its Effectiveness to Management Resource Allocation in a Service Organization. doi:10.26226/morressier.5ebc4ce5ffea6f735881a700

¹⁹ *Cost Based on Unit Price - Assignment Point*. (n.d.). <https://assignmentpoint.com/cost-based-on-unit-price/>

financing in an emergency context, such as a natural disaster, where the level of need and type of resources needed remains uncertain, or changes rapidly, and so the services and resources cannot be exactly itemised and quantified, at least until a full assessment can be carried out and the situation has stabilised.²⁰

Making the case for investment in the social service workforce using cost benefit analysis, cost of inaction or return on investment calculations

To justify increased investment in developing and strengthening the social service workforce, advocates and decision-makers need to answer the question of whether this investment provides value for money. This question is especially pertinent in times of austerity and financial constraint when social welfare spending is constrained and any increase in spending must be strongly justified. It is also relevant in the light of increasing pressure on the workforce to respond to the increasing social needs of the population, in the wake of the COVID-19 pandemic, and because of the impacts of climate change, or demographic trends such as an ageing population.

Cost benefit analysis: One approach to providing evidence of the value of investing in the social service workforce, as opposed to other possible areas of expenditure, is to compare the costs, and compare the returns on investment, of different lines of expenditure in different geographical areas, where investment may have varied, and across different programmes.

Cost of inaction analysis: Since governments face difficult choices over where to allocate limited resources, and may be tempted to cut investment in the social service workforce if political pressures or short-term crises demand more urgent attention elsewhere, it is often helpful to be able to present to government the possible consequences of such under-investment, in what is increasingly referred to as 'Cost of Inaction Analysis'²¹. Such an analysis aims to quantify the negative consequences for individuals, families, the community, the economy, and society of not allocating sufficient resources to certain essential services, or to the workforce that provides them.

Return on investment: A more positive approach is to try to calculate the long-term positive effects of timely and sufficient investment in services and the required workforce to provide them, defined either in terms of the economic return on investment, or net savings resulting from that investment. As an example, a cost study examining the social burden and economic impact of violence against children in South Africa concluded that if children were prevented from experiencing violence, neglect and witnessing violence in the family, the mental and physical health of the population would improve significantly. The results showed, among other things, that substance abuse in the overall population could be reduced by up to 14 per cent if sexual violence against children could be prevented, that self-harm in the population could be reduced by 23 per cent if children did not experience physical violence, that anxiety could be reduced by 10 per cent if children were not emotionally abused, that alcohol abuse in women could be reduced by 14 per cent if they did not experience neglect as children, and finally that interpersonal violence in the population could be reduced by 16 per cent if children did not witness family violence.²² All the above results can be quantified as cost savings at the

²⁰ *Reasonable Costs Definition: 138 Samples*. (n.d.). Law Insider. <https://www.lawinsider.com/dictionary/reasonable-costs>

²¹ (2019). McConnell, A., 't Hart, P. Inaction and public policy: understanding why policymakers 'do nothing'. *Policy Sci* **52**, 645–661. <https://doi.org/10.1007/s11077-019-09362-2>

²² (2018). Hsiao C, Fry D, Ward CL, *et al* Violence against children in South Africa: the cost of inaction to society and the economy *BMJ Global Health* 2018;**3**:e000573.

individual, family, societal and state levels which governments would do well to take note of, but more often tend to ignore and thus continue to face the social and economic losses and costs that are incurred in the long run.

One documented example of such an approach used to justify investment in the social services workforce based expected returns, is the 'Business Case for Social Work with Adults', developed by the College of Social Work in the UK in 2009.²³ It was developed to help local authorities and partner agencies justify investment in ethically sound, and personalised solutions to enable people to live well.²⁴ It identified returns on investment in the capacity of the social service workforce that were manifested in the improvement in the quality and impact of their work, resulting not only in immediate benefits in terms of improved outcomes, but also a decrease in the future cost of ongoing care and support for the target population. This decreased cost of future services results from the social service workforce being capacitated to help people increase their self-reliance. For example, the Business Case for Social Work with Adults determined that, by addressing the social determinants of poor physical and mental health, and other social problems such as offending behaviour, investment in the workforce can bring about reductions in the length and incidence of costly stays in hospital, detention centres, or institutional care. By intervening early to prevent or mitigate challenging social issues faced by children and young people, a strong workforce also helps build the potential of a future generation of entrepreneurs and skilled workers, who can create new jobs, goods, services and products, generating additional tax revenue for the state, and by being self-reliant, reducing the cost to the state.²⁵ Furthermore, investing in the social service workforce not only leads to better outcomes for clients, it responds to market demand for skilled labour and provides employment, and future employability in a changing care economy.

A practical example of using return of investment approaches in relation to workforce development programmes is the study developed by the Washington State Institute for Public Policy. It uses a benefit cost model, which estimates the monetary value of programme effects and benefits, and compares them with costs, presented as a benefit to cost ratio. From this figure a long-term prediction of the percentage chance that over time the monetary value of the benefits of a programme will outweigh the cost of inputs to that programme is estimated for each programme evaluated. Table 1 presents the findings of this analysis, covering a variety of examples, though mainly in the labour sector, rather than related more broadly to social welfare or the return on investment of strengthening the social service workforce, for which return on investment studies are still largely lacking.

²³ (2014). The business case for Social work with Adults (Discussion Paper). The College of Social Work, 2014
<https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKewjlkYLImp75AhXjQPEDHZNOC6EQFnoECAMQAO&url=https%3A%2F%2Fwww.bl.uk%2Fbritishlibrary%2F~%2Fmedia%2Fbl%2Fglobal%2Fsocial-welfare%2Fpdfs%2Fnon-secure%2Fb%2Fu%2Fs%2Fbusiness-case-for-adult-principal-social-workers-psw-a-discussion-paper.pdf&usg=AOvVaw1px46ROWIV6JcSimNAz3GL>

²⁴ Lawlor, E. (2009). Seven Principles for Measuring What Matters: An Approach to Avoiding False Economies (Conference Paper). New Economics Foundation, November 2009

²⁵ The College of Social Work (2012). The Business Case for Social Work with Adults

Table 1. Workforce Development, Program Costs Benefits, Washington State Institute for Public Policy²⁶

Program name (links inserted)	Date of last literature review	Total benefits	Taxpayer benefits	Non-taxpayer benefits	Costs	Benefits minus costs (net present value)	Benefit to cost ratio	Chance benefits will exceed costs
Career and technical education academies	Dec. 2016	\$15,997	\$4,809	\$11,188	(\$5,842)	\$10,155	\$2.74	87 %
Case management for unemployment insurance claimants	Nov. 2015	\$3,883	\$1,188	\$2,695	(\$192)	\$3,691	\$20.21	68 %
Training with work experience for adult welfare recipients	Nov. 2015	\$7,118	\$3,536	\$3,583	(\$4,430)	\$2,688	\$1.61	77 %
Job search and placement	Nov. 2015	\$2,408	\$1,419	\$989	(\$549)	\$1,859	\$4.39	68 %
Work experience	Nov. 2015	\$3,897	\$2,328	\$1,570	(\$2,189)	\$1,709	\$1.78	80 %
Training with work experience for adults, not targeting welfare recipients	Nov. 2015	\$5,625	\$2,412	\$3,213	(\$4,375)	\$1,250	\$1.29	55 %
Case management for welfare recipients or low-income individuals	Nov. 2015	(\$990)	\$273	(\$1,263)	(\$3,105)	(\$4,094)	(\$0.32)	16 %
Case management for former welfare recipients	Nov. 2015	(\$1,007)	\$343	(\$1,350)	(\$3,105)	(\$4,112)	(\$0.32)	18 %
Training, no work experience	Nov. 2015	\$4,338	\$2,521	\$1,817	(\$8,834)	(\$4,496)	\$0.49	39 %
Training with work experience for youth	Nov. 2015	(\$3,072)	\$621	(\$3,693)	(\$7,844)	(\$10,916)	(\$0.39)	

²⁶https://www.wsipp.wa.gov/BenefitCost/ProgramsByTopicPdf/10/Wsipp_BenefitCost_ProgramDetails_Workforce-Development

In a more specifically social care related example, a 2007 study for the England and Wales Department of Health, found that the result of an intensive six-week period of reablement (providing active support to people to return to normal life after illness or hospitalization) was that up to 68 per cent of clients no longer needed a home care package. This said, the assessment also found that the result of ceasing application of reablement after the six-week period was that this intervention was not allowed to reach its full potential in reducing costs and improving quality of life of the clients in the longer term.²⁷

In another pilot in England, a College of Social Work report documents how the London Borough of Sutton appointed social workers to work with 30 older people with personal budgets in a deprived area. The aim was to build community capital and social cohesion. Early results of the pilot indicated that after a year of interventions, average costs of statutory care packages were reduced by 15 per cent. Service user feedback was 'extremely positive', and previously unknown community networks were identified that gave support and widened choice for the users.^{28 29} However, the same report found that in the nationwide *Troubled Families Initiative*³⁰, as well as a few other projects, the measures used for evaluating efficiency of social work interventions were too crude to identify the difference a qualified social worker can make, as opposed to a less or differently trained worker. There is a risk that a lack of clear evidence of the cost benefits of investing in qualified social work staff, as opposed to unqualified support staff, will lead to planners making false economies, by budgeting for less qualified personnel. In such cases, the short-term savings are likely to be wiped out by long-term costs, when costs to local services resulting from deterioration in clients' outcomes, thus requiring further interventions, materialise in the long term.

Social Return on Investment (SROI)³¹ is a systematic way of measuring extra-financial value and incorporating social and other values into decision-making processes, which can also help highlight the overall net value or benefit to society of investing in the social service workforce. The SROI evaluation tool was adapted from social cost-benefit analysis, social accounting and social impact assessments and has been used by social enterprises and the non-profit sector since 2000. The tool measures social, economic, and environmental impacts resulting from activities or programs and assigns value to those impacts. The method involves both qualitative and quantitative approaches. Qualitative approaches include stakeholder engagement to develop an evaluation framework and the program impact map to demonstrate the relationship between inputs, outputs and outcomes. Stakeholders also identify which positive and negative outcomes are meaningful for them and agree upon relevant valuations of those outcomes. The quantitative approach includes quantifying outcomes and converting them to monetary proxies. SROI tools also makes sure to separate out the proportion of outcome that would result regardless of program existence (deadweight), and the share of outcome that can be attributed to other contributors (attribution) and the reallocation of the program effects (displacement) in the calculation of how its impacts are detected in other area. The analytical result is usually

²⁷ The Home Cure, Demos, 2012 <https://demos.co.uk/project/the-home-cure/>

²⁸ The College of Social Work (2012). The Business Case for Social Work with Adults. https://www.basw.co.uk/system/files/resources/basw_100027-10_0.pdf

²⁹ The College of Social Work (2012). Social Work Matters. April 2012

³⁰ Department for Communities and Local Government (2012). The Troubled Families Programme: Financial Framework for the Troubled Families Programme's Payment by Results Scheme for Local Authorities

³¹ The SROI methodology was first developed in the 1990s in the USA by the Roberts Enterprise Development Fund, with a focus on measuring and evaluating organisations that provided employment opportunities to previously long-term unemployed. During the early to mid-2000s, the United Kingdom (UK) developed SROI methodology and formed the UK SROI Network.

presented in the form of an SROI ratio, by dividing the amount of social benefits by the total social investment cost.^{32 33}

While SROI is well documented as a useful tool for the evaluation of public health programs,³⁴ this methodology is also now being promoted for use in measuring the potential returns on investment of investing in social services as well.³⁵ A strong element of the expected 'social return on investment' of investing in social services will result from long-term investment in a strong workforce. Sustained investment in professional social work and the services the social service workforce provides can help build inclusive communities made up of resilient individuals and families, thus reducing the cost over time to the public purse of communities having high levels of family breakdown and costly social problems that rely on state intervention, such as unemployment, substance abuse, mental illness and domestic violence.³⁶

³² Scholten P, Nicholls J, Olsen S, and Galimidi B. (2006). *Social Return on Investment: A Guide to SROI Analysis*. Amsterdam: Lenth Publishers

³³ Nicholls J, Lawlor E, and Goodspeed T. (2012). *A Guide to Social Return on Investment*. London: The Cabinet Office
https://neweconomics.org/uploads/files/aff3779953c5b88d53_cpm6v3v71.pdf

³⁴ A systematic review of SROI of public health interventions between January 1996 and December 2014 found a total of 40 studies, mostly from high-income countries. The studies evaluated different public health-related issues, of which health promotion and mental health were the most popular areas.

Jirarattanasopha, V. Witvorapong, N. and Hanvoravongchai, P. (2018). Social return on investment for community-based alcohol consumption control program during Buddhist Lent. *Journal of Health Research* Vol. 32 No. 6, 2018 pp. 398-407 Emerald Publishing Limited.
https://pdfs.semanticscholar.org/a2f6/d0c2c2e2b97b59743144a1b2fa08a343ec87.pdf?_ga=2.68266193.1143891634.1643036929-1416513700.1641988424

³⁵ Pratono, A.H.; Suyanto; Marciano, D.; Zurbrugg, C. (2009). "Social return on investment for community-based enterprise in Surabaya City" (PDF). *The Hong Kong Journal of Social Work*. 52 (1/2): 93–114. doi:10.1142/S0219246217000079

³⁶ The College of Social Work (2012). *The Business Case for Social Work with Adults*

SOCIAL SERVICE WORKFORCE COSTING TOOL



Introduction

This tool aims to serve as a step-by-step guide, outlining key considerations for costing the workforce at the country level or for a specific local context, to enable equitable access to social services for all. It can be applied in both development and humanitarian contexts. The guidance note is developed based on the findings of desk research and key informant interviews to document and analyse the existing evidence, models, and approaches in the use of costing of the workforce in different sectors and countries.

Intended audience

This guide is intended to inform policymakers and workforce managers in ministries of social welfare, budget and finance, planning, and, where applicable, provincial or district authorities, and other relevant national bodies responsible for the regulation, recruitment, deployment and funding of the social service workforce. The guide can also be used by a national level leadership group tasked with defining the level of services required, and, on this basis, an optimal ratio of workforce to population, which can then be costed, as part of a series of steps to plan and develop the social service workforce.

Limitations

- Estimated costs are not the same as actual budgeted costs but rather they indicate the optimal level of expenditure needed to deliver quality and timely social services.
- The cost estimates produced by the tool, and the variances on the costs as well as the scenarios produced for one country, might not be relevant for another country, therefore each country should adjust the key parameters to fit their context.

Key considerations

Essential prerequisites for starting the costing process that first need to be in place are:

- The national leadership group has included in its composition experts with planning and budgeting skills, relevant to human resources in general, and, ideally, the social service workforce in particular.
- Definitions of the social services workforce, with job descriptions, job groups, by type of professionals and paraprofessionals, have already been agreed.
- Data on the pay scales and grading system used in the country are already available.
- Statistics of current social service workforce numbers by type, full time equivalent (FTE) and headcount, are available.
- The required worker to population ratios, based on certain agreed factors and variables, for the level of social service workforce required to meet assessed needs of the target population, have already been estimated and proposed.

Starting the process of costing the social service workforce

The social service workforce costing process usually requires several consultations that the national leadership group will undertake during the development of ratios. Ideally the same group, or a majority of its members, will remain engaged to provide input and guidance for working out the costing of the social service workforce, after determining ratios. To do so, the group should make sure to allow enough time and attention to working out costing assumptions and scenarios. The process often requires multiple steps, and revisions of cost estimates, over many months, until the final cost estimates are produced. It is important, therefore, to ensure that the national leadership group take a consistent approach throughout.

Determining the social service workforce cost estimate assumptions.

Cost estimate assumptions are linked to objects or activities whose costs must be estimated. Adequate identification of cost objects is important because it influences the selection of costing methods. Costing must be broken down into steps and successively lower levels of smaller elements until the work is broken down to a level that allows costing, from individual cost objects, working upwards.

The first set of assumptions for determining cost estimates will be macroeconomic assumptions (such as wage levels, cost of living and level of inflation), the budget and expenditures of the government, and of the ministry in charge of social services, and, more specifically, the current social service workforce budget and expenditures.

The second element needed to generate cost estimates is the ratio of workforce to population required. For this, planners can draw on the accompanying guidance for the development of the minimum required social workforce to population ratio. This could be defined instead as workforce to target population, e.g. children, rather than overall population.

The third element is the current and required structure of services, including key functions to be performed, and the different roles and professional levels of the workforce needed to perform those functions (e.g. para professionals to identify cases and make referrals, professional social workers to make in-depth assessments and develop case plans, senior professionals or managers to provide supervision). Planning the most cost efficient workforce structure will take account of the relative costs of different levels of staff, with more basic tasks (e.g. inputting case information to an online information management system) likely to be best performed by assistants trained for that role, leaving the most complex and sensitive social work tasks and functions to the more costly staff with higher qualification levels. It will also be necessary to

consider the number of units or entities employing social service workers, taking into account the actual and required number of each type of service provider or other institutions in charge of delivering social services, each of which will have their own workforce costs.

The staffing costs will likely include a number of different elements, including cost of hiring and paying staff by type, other costs associated with recruitment, retention, and motivation, and costs associated with training of staff and basic equipment for the staff to establish a workspace, to travel for work as needed, and other running costs of their work. The cost structure may include a number of variable elements, items for which the cost might need to be set along a low to high range, i.e., varying vertical levels. Overall, the elements of the cost estimate should be detailed enough to be costed. The less detail provided, the more assumptions must be made, which increases the risk that the estimate will not be accurate. Based on the agreed social service workforce definition at the country level, and having aligned the employment costs of professionals and paraprofessionals with the paying and grading system used in public service, the cost objects of the following main undertakings would need to be determined, including:

- Costs of existing social service professionals and para professionals.
- Costs of hiring and training new professionals and para professionals.
- Costs of in-service training for existing social service workforce in case management and other key practice skills areas, the costs of which may vary according to the specific competencies needed to meet the needs of the target population, or specific context such as working in a humanitarian situation.
- Costs of continuing professional development opportunities for professional staff to be able to maintain their professional licence, as a social worker or otherwise.
- Costs of establishing and maintain an adequate workspace, with facilities for keeping confidential records, and meeting space, and IT and communications equipment.
- Recurrent monthly transport and communication costs, per professional or para professional, to enable enough home visits, telephone calls and internet costs for each case.

It is important to recognise that cost object descriptions and their composition will vary from country to country. The descriptions have, therefore, to be discussed and reviewed within the national leadership group before they are contextualised and can be considered as final and ready for use. For example, a cost object of ‘hiring new social service workforce’ could be calculated with a top-down approach using previous estimated costs as follows:

Activity:	Hiring of new social service workforce
Output:	<ul style="list-style-type: none"> • Recruitment, training and supervision of new social service workers.
Input data:	<ul style="list-style-type: none"> • One off cost of advertisement/ re-advertisement. • Monthly gross salary cost as recurring costs transformed into annual and multiplied by total number of new social service workforce staff to be hired. • Cost of training based on historical data on previous trainings, the average cost for a 2-day training is US\$200 per participant. This amount includes all direct training costs (instructor, materials, travel, lodging). • Supervision costs, usually incur within the existing costs that are being taken care of already but depending on a country standards and

	procedures it might incur extra cost which can be calculated per newly hired social service worker.
Cost estimating	<ul style="list-style-type: none"> • One off cost are the costs of the advertisement (per advert), selection process and pre-service training. • Recurring costs would include ongoing in-service training, based on average cost per participant from previous trainings.³⁷ • Total training cost = no. of participants x cost per participant • Salary costs = no. of newly hired SSW x annual salaries (gross monthly x 12)
Calculation:	Total cost = recruitment costs + training costs (costs per participant x number of SSW hired) + (number of SSW hired x annual salary)

Once the costs of hiring and employing a new group or cohort of social service workers are defined then they can be divided by the number of newly hired workers, to get the cost per social service worker hired, and by total number of social service workers in employment, to get the ongoing costs per worker.

Defining cost objects using various financing parameters and variables

Adequate identification of cost objects is important because it influences the cost estimates. Costing must be broken down into steps and successively lower levels of smaller elements till it reaches a level that allows costing. This is called quantifying or de-budgeting interventions or activities, and it facilitates planning, implementation, and assignment of responsibilities. The hierarchical structure of the cost estimate shows how the elements relate to each other and to the overall estimate as the final product. The elements of the cost estimate may have different labels, as set out in the example below showing the elements which make up the cost object of a workstation for a social service worker:

Example: a workstation for a professional social service worker might entail:
<ul style="list-style-type: none"> • basic furniture (Desk and chair) • A chair for the client • A computer (desktop or a laptop) • A printer
Note: A workstation cost object does not include transportation equipment or costs, though they must be included elsewhere for the social service workforce to be able to carry out home and community visits.
The recurring costs associated with the work station, such as electricity, heating, water, telephone and internet, must also be factored in.

To properly estimate costs, the national leadership group costing team must reach a comprehensive understanding of the line items that can later be used to create costs objects required for the processes and outputs entailed in a certain social service workforce intervention or an activity. A standard Microsoft Excel tool can be provided with an item costs sheet with standardized costs, as in the example tool accompanying this guidance, but these then need to be contextualized to fit the country context.

³⁷ Note that the training costs can vary depending on venue and format, e.g. local government premises at no extra costs, residential or daytime training

Defining the item costs

The determination of direct item costs, or the so-called prices of goods and services, is an important part of costing that must be considered in detail, as set out in the assumption section of the accompanying MS Excel spreadsheet tool. Most governments have standardized costs for the procurement of goods and services, and when these do not exist, market prices³⁸ must be used to calculate the cost of items, and sometimes experts need to be consulted for more complex calculations, such as the construction of a building.

Once the types and quantities of goods or services have been estimated, they should be assigned monetary values. Assigning monetary values means that you must calculate the unit cost and the total cost of the good or service.

Standard costing is a form of bottom-up approach based on predefined unit costs. The standard cost of resources is estimated in advance based on historical data, market prices, or benchmarks. Since these are the "expected" costs, they may or may not be the same as actual costs at a certain time in future. Standard costs are typically used for normative costing – i.e. to define certain service standards and specifications. They should still, however, be compared to actual costs and adjusted over time to take account of inflation or fluctuating prices for goods and services.

In the absence of government standard costs or a price list, market prices are one of the most important sources of data for estimating unit costs in a prospective cost accounting system. The use of market prices is particularly recommended when it is expected future prices will differ significantly from current prices and using historical data would not be sufficient to provide accurate estimates.

Defining cost types

The main types of costs that social service workforce costs are composed of are:

- The recurrent costs (otherwise known as 'soft', or on-going costs); and
- The capital costs (otherwise known as 'hard' or one-off costs).

Recurrent costs:

For major categories, a bottom-up approach can be used by multiplying estimated quantities by unit costs. The quantities of these items often depend on the estimated level of output. The main types of recurrent costs are:

- **Labour costs:** these include salaries, health insurance, tax and pension contributions, other employee allowances, and other expenses associated with employment such as overtime, bonuses, holiday and sick pay, and any regular allowances for meals and travel. These labour costs are frequently one of the largest cost items in government strategies and budgets.
- **Office costs and supplies:** including office rent, IT and software costs, stationery, cleaning and office maintenance, printing, photocopying, other contractual services. Office costs are key to enabling the social service workers to provide a quality service. For office supplies, the average cost per item, average cost per person by facility, or average cost per output (for items determined by output, e.g., cost of training materials per participant) may be used.
- **Training,** including ongoing training and supervision, and in-service training

³⁸ With line items, if necessary, pegged to US\$ to avoid fluctuations of currency and inflation.

- Transportation costs: this needs to be sufficient for all the travel that social service workers must undertake to provide the full range of promotive, preventive, and responsive services, including statutory duties. Travel costs may be based on fuel at an official mileage rate for office or private vehicle use, or taxi or public transport costs for an average trip.
- Utilities costs (water, electricity, heating, telephone internet etc): broken down by number of staff.

Other recurrent costs including management, payroll and HR costs, security costs, and others.

Capital costs:

These would include purchase costs of staff computer workstations or laptops, printers, photocopiers and other office or training equipment, transportation equipment and the construction cost of new buildings or facilities (for example, the addition of a friendly meeting space for children and families within a social service centre where services are provided).

Calculating overall cost estimates for the social service workforce

When calculating the overall workforce costs, all contributing elements need to be understood. Since social services activities are labour intensive, they require significant human resources, which, as outlined above, include a significant portion of recurrent costs, as well as certain capital costs that are not incurred every year, but still need to be included in overall workforce costing and budgeting.

In calculating the recurrent costs of each staffing type, the extent to which these costs might vary should be factored in. Variations in labour costs will result from:

- years of experience of the employee,
- job title and its responsibilities,
- salary grades and pay scales, ranging from basic entry levels to managerial,
- geographical location.

Therefore, the different types of staff should each be separately defined and costed as based on suitable averages for the variable elements. To do this, HR staffing data is needed (titles, salary levels, grades, and scales), plus functional analyses and other relevant studies on the workforce that will enable a clearer cost calculation.

Once the costs have been calculated, they should all be added together to calculate the cost of each economic category or elements (e.g., labour costs, cost of goods and services, costs of equipment or buildings) and divided into recurring and capital costs.

A simple MS Excel spreadsheet tool should facilitate costing according to the objectives and specific requirements of the cost estimate. Costing tools can range from simple spreadsheets to sophisticated tools that allow the analysis of input data and unit costs, the execution of 'what if scenarios' and the presentation of data according to different criteria.

Creating cost scenarios to inform future budget requests

The degree of complexity in scenario planning is proportional to the number of cost categories that need to be estimated (incremental, partial or in full)³⁹, the different perspectives from which

³⁹ Authors costs scenarios

the costs are analysed (public, private or society as a whole), the time for which the estimate is made, the number of organizational levels and institutions involved, and the complexity of the action plan. The use of an appropriate costing tool allows the calculation details to be documented, minimizes errors, ensures accuracy and consistency of the calculation, and facilitates subsequent revisions to the cost estimates.

The cost scenarios should ideally be presented with disaggregation by:

- type of costs (recurrent or capital costs),
- economic categories and items (labour costs, goods and services, and capital expenditures), and
- linkage of cost estimates to multi-year and annual budgets.

These costs would then form the future budget request for the government (immediate scenario), or the costs estimate that would produce a desired financing envelope for projected social service workforce needs (desired scenario). A desired scenario would be based on the funding gap that needs to be met, between current funding for the social service workforce, and the development and support resources required for the workforce to able to provide adequate, quality services to meet the population's unmet needs, as identified in community needs assessments.

Validating cost estimates

The social service workforce cost estimates, and cost scenarios should be validated by the national leadership group, which may for that purpose involve other local public finance or costing experts to review the cost scenarios developed. This process will need to include reviewing the calculations, ensuring that the general and specific ratios and assumptions, cost objects and item costs are complete, accurate, and reasonable, and confirming that the costs finally calculated will be sufficient to meet the expected social service workforce standards. Consultations with implementing partners and other institutions responsible for planning, development and support of the social service workforce, e.g. professional associations and universities or training institutes, should also take place.

When validating the overall social service workforce cost estimate or the future budget request, these stakeholders should ensure that the estimate is:

- Well documented, indicating source data, rules and assumptions, and calculation details. It should also explain why certain methods or references were chosen, as well as any deviations from those methods or references.
- Comprehensive and sufficiently detailed to ensure that no cost elements are overlooked or double counted in the two clusters.
- Accurate and unbiased, being neither overly conservative nor overly optimistic and based on estimated most probable costs.
- Cross-checked to eliminate any calculation errors. Human errors can be minimized by use of automated costing tools with locked cells.
- Credible, meaning that any limitations related to uncertainties in the data or assumptions are discussed. Key assumptions can be varied to determine how sensitive the results are to changes in assumptions.

A risk analysis will also be needed to determine risks that might impact on the cost estimate. These could include external events affecting market prices, and the cost of goods and

services, and the availability of resources, e.g. political or economic volatility, armed conflict or natural disaster. This risk analysis will ideally be cross-checked by an independent third party.

Documenting the costing process, rules and assumptions

Documenting the social service workforce costing process is an important step to provide robust evidence when defending the case for additional resource allocation to the social service workforce. When cost estimates are based on limited information and are subject to certain conditions, the rules or assumptions applied should be explained and properly documented. Cost estimating rules represent a common set of estimating standards that provide guidance for the estimating process. When rules cannot be defined, assumptions should be made so that the estimate can become credible and be based on certain grounds. Rules and assumptions may relate to various implementation and cost issues, such as timing of activities, resources provided at no cost by the government or other stakeholders, expected salary levels and increases, inflation index, technology assumptions and depreciation⁴⁰ (estimating when technology will wear out or fail and need to be replaced). They should also specify items specifically excluded from the cost estimate and explain why.

Documenting all details, methods, data sources, rules, and assumptions used in the cost calculations will result in more professional, credible, and convincing estimates, facilitate future revisions, and provide better insight into potential risk areas. This will also be a valuable reference point for future social service workforce cost estimates.

Reviewing existing social service workforce funding streams and the planning and budgeting cycle at country level

For new cost estimates to be used to make a clear investment case, they need to be compared with the level of funding historically allocated to the social service workforce. Typically, it is governments which fund social services and associated workforce costs, but it is not always easy to track this funding. Such information may be found in the previous budget proposals, or expenditure records, of the line ministry (or delegate local authorities) responsible for social services. It may also be held in government budget circulars or call circulars⁴¹, budget laws or expenditure data from the ministry of finance. Funding for the social service workforce may also be complemented by donor financing. Assessing these sources may require a third party with public expenditure review skills.

Once the existing or baseline financing is identified, the typical national method of planning, budgeting, and financing of social service workforce should also be identified. This is likely to be stipulated in public financial management legislation, including the budget code, and any laws on local government financing. Budget circulars should also be identified and analysed, as they set the timetable for planning and entry points for influencing the budget.

Identifying the gap between proposed costing and existing financing

The desired increased budget allocation for the social service workforce can finally be calculated by subtracting the initial baseline financing from the level of budget calculated as

⁴⁰ Country macroeconomic indicators, depreciation rates and other assumptions used to populate the costing model.

⁴¹ Budget Circular is a document issued annually by the Ministry of Finance to guide the budget planning process. It contains a timetable and the roles and responsibilities of the various actors involved in the public budget planning process.

required for the workforce to reach the level of capacity to meet the assessed unmet needs of the population. This information will form the investment case, which should be supported by the full range of evidence set out above, accompanied by infographics that can be used to clearly explain to decision makers how the proposed resource allocation was determined.

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Annex: Key Informant Interview Questions

In developing a tool for costing of social service workforce development and strengthening, the key questions covered in key informant interview discussions included:

- How to identify and quantify the required inputs to deliver mandated essential services (considering population in need, and service coverage) taking into account service standards (where available), including all workforce-related unit costs (covering recruitment, supervision, management, different levels of pre- and in-service training, salary, insurance, tax, health cost and payments for sickness absence, parental leave, annual leave and other benefits).
- Methods to identify costs for one-off investment in and recurring periodical expenditure on the workforce.
- How to use estimates of required minimum workforce ratios, combined with estimated costs, to calculate the additional investment required to build up and sustain the workforce from current level to required level.