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Tool

Purpose

The purpose of the framework is to provide a structure for developing an integrated plan and budget.

Description

The Planning, Costing and Budgeting (PCB) Framework is an Excel spreadsheet workbook designed to allow users to clearly identify the linkages between all elements of a plan – the activities, strategies, objectives and goals, and the budget that would be required to achieve these goals and objectives. The workbook consists of an example plan and a blank template plan. The framework is also accompanied by a User's Manual which explains the layout of the spreadsheet and provides instructions on how to use it.

The framework is laid out in a logical, step-by-step format which:

- Encourages the user to move from an overall goal down to the activities and resources level.
- Encourages the identification and quantification of critical inputs needed for each activity and the cost for each of these critical inputs.
- Shows the funding commitments for the plan and estimates of the funding gaps.

Developed by

Management Sciences for Health in 2003 with subsequent modifications in 2007.

Intended Users

The framework is intended for planners, program managers and financial analysts at any level, and it should help them to improve their planning and budgeting skills and their understanding of the relationship between the programmatic and financial elements.

Application

The framework was developed for UNAIDS Eastern and Southern Africa for use in Global Fund HIV/AIDS project planning workshops and has also been used for national strategic planning and costing in Nigeria and Cambodia.

Advantages

The framework provides clear links and shows elements of a plan and the costs and budget on one spreadsheet.

Limitations

It is a generic costing tool and is simple to understand and adapt and, therefore, does not have built-in assumptions that facilitate the costing of specific programs, such as malaria or TB.

Recommendation for Users

It is recommended to be used in any strategic planning exercise.

Report and Publications

None

Availability

English

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Source URL: <http://www.msh.org/resources/planning-costing-and-budgeting-framework>

Links:

[1] <mailto:fintools@msh.org>