

User Manual for the Direct Support Tool

4

September 2017

User Manual for the Direct Support Costs Tool

Content

1. Introduction.....	4
2. What is the direct support tool?.....	4
Objective of the tool	4
Who has to use the tool?	4
Conceptual Framework.....	5
Direct support functions by the district.....	5
Structure of the tool	6
1. How do you fill in the Direct Support Tool?.....	7
Interview	7
Data entry	7
2. Analysis of the tool with graphs.....	13
Appendices.....	16
Appendix 1	16
Appendix 2	17

1. Introduction

The sustainable provision of drinking water service requires the existence of financial mechanisms to ensure it goes on Forever.

The costing tools are an initiative of Water For People in Bolivia, IRC and Aguaconsult through a fund from IDB-MIF, trying to understand what these costs or different financial mechanisms are, to achieve Everyone, Forever; and to what extent they are being covered in the districts.

The following diagram shows what the tools are and the analysis that each one of them performs.

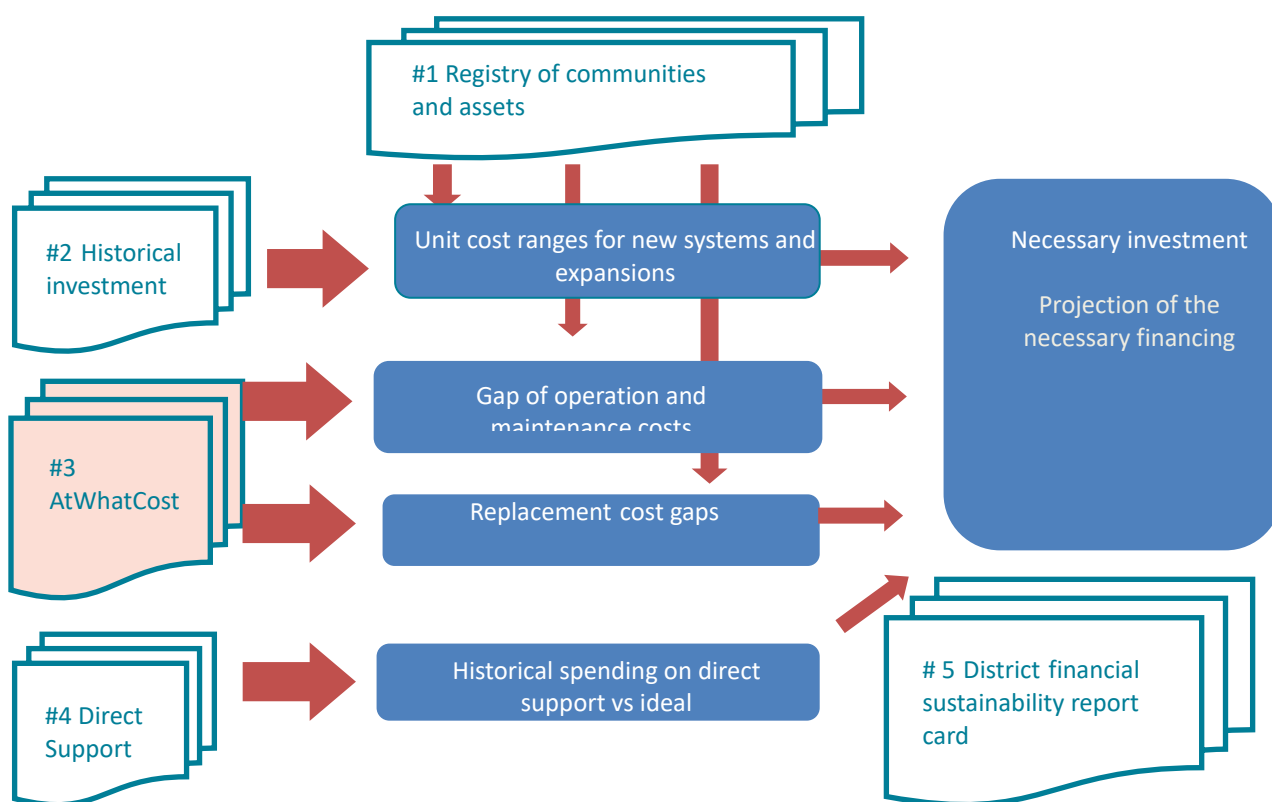


Image 1. Interrelation of costing tools

The costing tools have been applied and contextualized to the Honduran environment.

The following document will serve as a guide for the use and application of tool number 4. Direct Support

2. What is the direct support tool?

Objective of the tool

The purpose of this tool is to analyze whether there is adequate annual expenditure on fulfilling the functions of the ownership of services. In addition, it enables one to establish whether the District WASH Office (UTMAS in Honduras) requires possible changes in the district budget for the fulfillment of these functions.

Who has to use the tool?

The target audience is district authorities (COMAS, USCL, mayor, district council), and all the other organizations acting in the drinking water and sanitation sector of the district can use this tool. It is recommended that its use be facilitated and filled in by district water and sanitation technicians in support of district structures, possibly by NGOs.



Conceptual Framework

Direct support functions by the district

The districts, as holders of water and sanitation services, are those who can arrange the form of provision of services. Generally, for the urban area it is the district itself or a decentralized unit who does it. For the rural area it is commonly through the Drinking Water and Sanitation Administration Boards, which require strengthening and district support to meet objectives and carry out activities such as:

- Identifying need for replacements of existing systems (managing resources).
- Technical assistance in the implementation of new systems (planning, assessment, design and supervision of project implementation).
- Monitoring of the provision of services (quality, quantity, continuity and coverage of water, administrative operation).
- Support the process to obtain legal status.
- Facilitation and moderation in case of conflicts.

Likewise, the districts have to fulfill functions of: supervision of projects, planning and formulation of public policies (through COMAS), regulation (through the USCL), mobilization of resources, managing projects and sufficient financial capacity to perform these functions.

In order to fulfill these functions, districts require sufficient human and financial resources. This tool allows one to quantify the current allocation of these resources, and to estimate possible changes in it.

To do that, it takes into account certain functions that can be assumed by third parties acting at the district level, such as the secretary of health or the mancomunidad/district association.

Structure of the tool

The tool is based on an Excel spreadsheet, which contains 3 tabs: one (1) of instructions on how to apply the tool and two (2) main tabs for calculations and analysis.

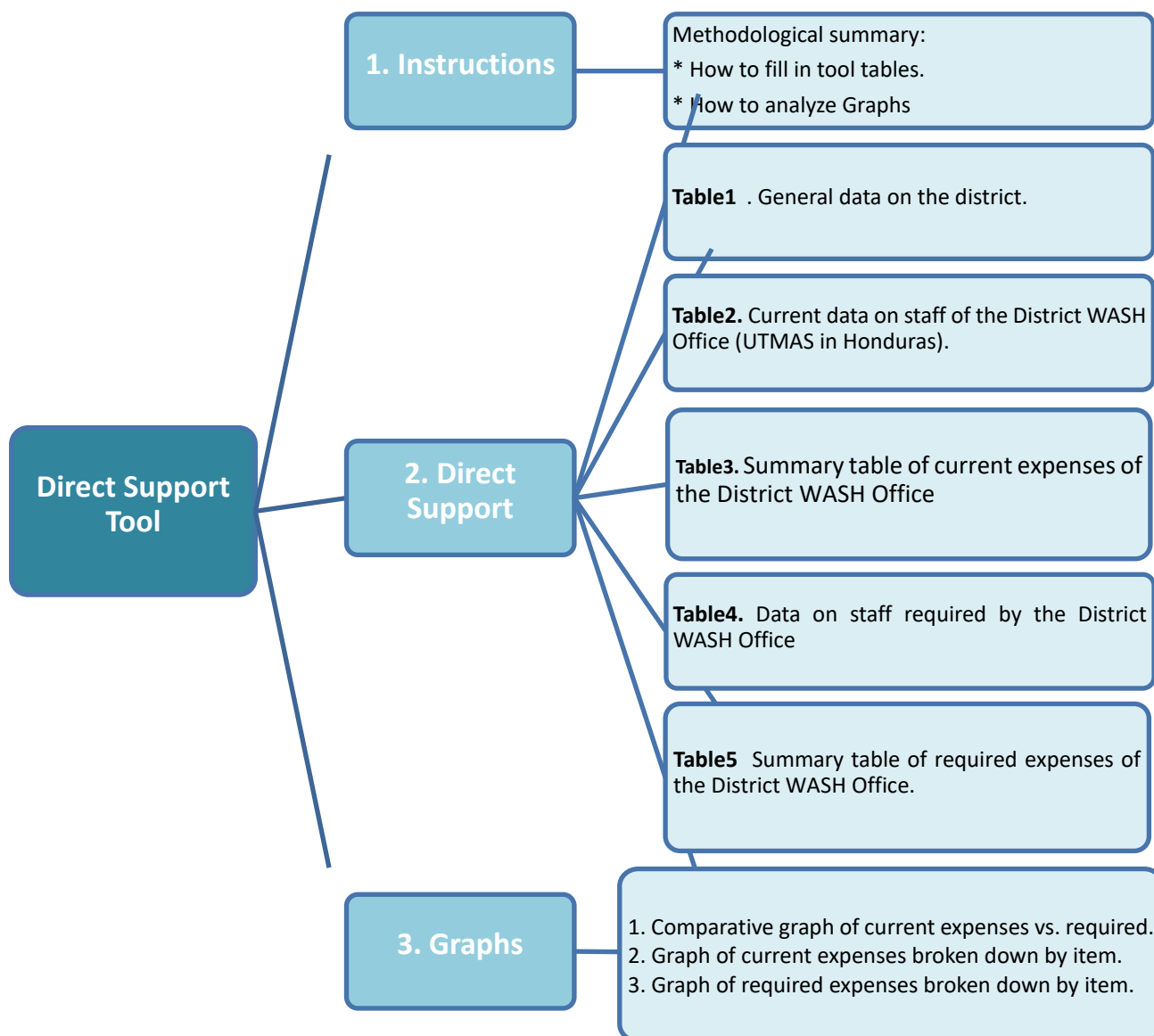
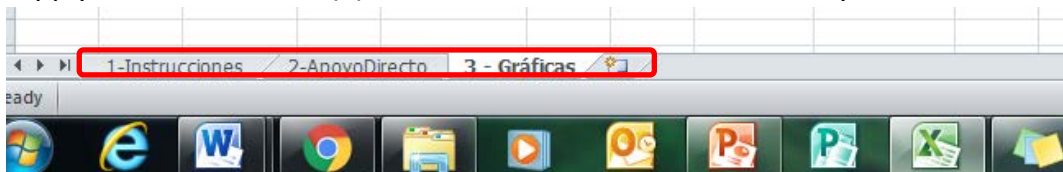


Image 2. Structure of the Direct Support Tool

1. How do you fill in the Direct Support Tool?



Interview

Through a series of work meetings (2-3 meetings), the staff of the District WASH Office (UTMAS in Honduras) collects and consolidates the information on salaries, positions, current costs to perform their functions, the time it takes to perform these functions, and the fulfillment of them. (See tables 2 and 3).

At the same time, through the meeting, it is a matter of estimating what the costs and time required would be (see table 4 and 5) to properly provide the technical assistance required by the district.

Data entry

For each table only the cells in orange are to be filled in, because the cells in white are fixed and contain formulas that facilitate the calculation to obtain the desired results.

Table1 . General data on the district.

Contains general data of the district such as: population, current number of systems in the district and the number of current personnel assigned to provide technical assistance in the water and sanitation sector (See image 2).

The General Data of the District can be acquired from sectoral databases, such as census data from The National Statistics Institute - (INE) or SIASAR.



Cuadro 1: Datos generales	
Municipio	XXXXXXXX
Numero de sistemas de agua en el Municipio	XXXXXXXX
Número de comunidades en el Municipio	XXXXXXXX
Población total del municipio	XXXXXXXX

Image 3. Table1 General data on the district.

Table2. Current data on staff of the District WASH Office (UTMAS).

To fill this table you need a list of:

- The positions that exist for direct support (including the sectoral institutions at the district level. For example the Technicians on Regulation and Control - TRC). If necessary, you can add rows.

Note: If you add rows to table 2, you must add them in the same order for table 3 both in their time commitment and in the salary expense. (See Appendix 1 on how to insert rows into table 2).

- For each position, indicate how many people are currently holding it.

You can see in the example of image 3 that there are three district technicians but the three have different salaries, therefore they should be separated, otherwise for the promoters that all have the same salary and we can leave them in a single line indicating in the column "Number" that there are five promoters.

- The gross annual salary by position. This is the amount incurred by the district, so it must include all benefits, taxes, bonuses and other remuneration costs per position.

Continuing with the example of the five promoters, in this column you should only enter the salary of one, not the five promoters.

Cuadro 2: Datos actuales de personal de la Unidad Tecnica Municipal en Agua y Saneamiento (UTMAS)		
Cargos	Número	Salario bruto anual
Director		
Personal Tecnico TRC	1	HNL 122,400.00
Personal técnico 1	1	HNL 120,400.00
Personal técnico 2	1	HNL 105,000.00
Personal técnico 3	1	HNL 108,000.00
Promotores sociales	5	HNL 116,200.00
Personal administrativo		HNL -
Dedicación de tiempo (personas mes)	108	

Image 4. Table2 Current data on staff of the District WASH Office (UTMAS).

In the "Number" column (See image No. 3) we obtain a person-month total (cell in white), which would be the total time dedicated by all the technical staff over a year.

Table3. Current expenditure - (Year)

Table 3 presents a summary of the current expenses of the technical staff such as: salaries, travel expenses, per diems, administrative expenses, office and meetings. In this table the tool allows us to add rows where we can include budgets that are intended to support the district structures (COMAS, AJAAM, USCL, etc.) so that they can execute their annual operating plan. It also contains a distribution of time in the year, per person / district structure, according to the functions they perform.

The table contains three parts (See Image 4):

Part 1: Dedication of time per person according to their functions.

Part 2: Salaries expense according to time dedicated to each function.

Part 3: Other expenses: Includes travel expenses, administrative expenses, expenses for meetings, budgets of district structures (AJAAM, COMAS, USCL)

In the columns of the table (See Image No. 4: Columns A1, A2, A3 ... etc.) you can see there are a series of main functions that the District WASH Office must carry out in support of the communities in its area of jurisdiction. If necessary, columns can be added for additional functions, as required.

*Important: In case it is necessary to add columns and rows to this table, one must remember that the rows have to be in the same order as when you add them to table 2.
(See Appendix 2 on how to insert rows and columns).*

- The distribution of professional time (in person-months) is done according to the position and functions. For example, how much time (months per year) a municipal technician dedicates to perform the function of monitoring the provision of services (See image 4, Column A3).
Following the example in the image, we have promoters which in table 2 we specify that there are 5, therefore at this phase we say that if each promoter dedicates 2 months a year to monitoring, the total number of months dedicated by the five promoters would be 10.
- The expenses in phase 3 must be in accordance with the staff, the function and the time it takes to perform that function, for example:
If each promoter received Lps. 1,000.00 per month in travel expenses to perform the monitoring function to which they dedicate 2 months a year would be Lps. 2,000.00; but since there are 5 promoters, then the total now comes to Lps. 10,000.00.

By completing the different phases of table 3 we have a total for each phase:

The first result is the current time distribution, this total must be equal to the total in table 2. The second result is the total of current costs in annual wages for staff providing technical assistance on the part of the district.

The result of phase 3 is the total of current expenses that the District WASH Office (UTMAS) has annually to carry out its functions.

In the end, if we add the total of phase 2 and 3, we can know how much the district currently devotes in direct support by providing technical assistance to the district, which if you divide by the population you obtain a cost per capita. You can also add additional cells, to calculate a cost per community or per water system.

Cuadro 3: Gasto actual - 2016	Funciones							Total
	A1	A2	A3	A4	A5		A6	
	Supervisión de inversiones en sistemas nuevos	Supervisión de proyectos de ampliación y rehabilitación	Monitoreo de prestación de servicios	Asistencia Técnica a usuarios y Prestadores	Planificación, coordinación, reportes (COMAS, AJAM y USCL)	Gestion	Otras	
Dedicación de tiempo del Director (persona-mes)	0	0	10	0	0	0	2	0
Dedicación de tiempo de personal técnico TRC (persona-mes)	1	0.8	4	4	1	0.2	1.5	12
Dedicación de tiempo de personal técnico 1 (JC) (persona-mes)	0.5	0.5	4.5	5.5	1.5	0.5	1	12
Dedicación de tiempo de personal técnico 2 (MZ) (persona-mes)	1	0.5	4	4	1	0.5	1	12
Dedicación de tiempo de personal técnico 3 (LU) (persona-mes)	0	0	10	0	0	0	50	60
Dedicación de tiempo de promotores sociales (persona-mes)								0
Dedicación de tiempo de personal administrativo (persona-mes)								0
Total de dedicación de tiempo	2.5	1.8	32.5	11	3.5	1.2	55.5	108
Salarios de personal: director	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
Salarios de personal: técnicos TRC	HNL -	HNL -	HNL 107,000.00	HNL -	HNL -	HNL -	HNL 20,400.00	HNL 122,400.00
Salarios de personal: técnicos TM	HNL 10,033.33	HNL 8,026.67	HNL 40,133.33	HNL 35,125.67	HNL 10,033.33	HNL 2,006.67	HNL 15,050.00	HNL 120,400.00
Salarios de personal: técnicos TM	HNL 4,375.00	HNL 4,375.00	HNL 39,375.00	HNL 30,625.00	HNL 13,125.00	HNL 4,375.00	HNL 8,750.00	HNL 105,000.00
Salarios de personal: técnicos TM	HNL 9,000.00	HNL 4,500.00	HNL 36,000.00	HNL 36,000.00	HNL 9,000.00	HNL 4,500.00	HNL 9,000.00	HNL 108,000.00
Salarios de personal: promotores sociales	HNL -	HNL -	HNL 96,833.33	HNL -	HNL -	HNL -	HNL 484,166.67	HNL 581,000.00
Salarios de personal: administración	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
Total gastos de salarios	HNL 23,408.33	HNL 16,901.67	HNL 314,341.67	HNL 101,741.67	HNL 32,158.33	HNL -	HNL 537,366.67	HNL 1,036,800.00
Viáticos del personal de la ISM	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
Gastos de transporte de la ISM: gasolina, mantenimiento y depreciación de vehículos	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
Costos de administración y oficina	HNL 10,000.00	HNL 7,200.00	HNL 130,000.00	HNL 44,000.00	HNL 14,000.00	HNL 4,800.00	HNL 222,000.00	HNL 432,000.00
Costos de reuniones y eventos de capacitación (salas, refrigerios, viáticos de participantes, etc.)	HNL -	HNL -	HNL -	HNL -	HNL 144,000.00	HNL -	HNL -	HNL 144,000.00
Total otros gastos	HNL 10,000.00	HNL 7,200.00	HNL 130,000.00	HNL 44,000.00	HNL 158,000.00	HNL -	HNL 222,000.00	HNL 576,000.00
TOTAL	HNL 33,408.33	HNL 24,101.67	HNL 444,341.67	HNL 145,741.67	HNL 190,158.33	HNL -	HNL 759,366.67	HNL 1,612,800.00
							Costo per cápita	HNL 30.21

Image 5. Table3. Current expenditure - (Year)

Per capita cost in Direct Support

Tables 4 and 5: Required Expenses and Staff

These tables are used for the required expenses, and not the current ones. They follow the same structure as tables 2 and 3, but they have to be filled in with amounts or numbers required to perform all functions.

The data in Table 2 are copied into Table 4, but adjustments are made, specifically:

- Making adjustments to the salary, in case it is considered that the current salary is below what is required to employ a person with the appropriate profile.
- Adding certain positions that are absent in the current template and that are necessary to fulfill the functions.
- At this time, there is still no adjustment made to time dedicated.

In table 5, you start by making an adjustment to the professional time dedicated. It is done as follows:

- For each function, it is estimated with the highest possible level of accuracy how much time needs to be dedicated to each position to fulfill this function adequately. For example, if it is estimated that good monitoring requires a time commitment of 3 professional days per community, multiply the number of communities by 3, and thus you can estimate the time required. It is important that the estimate be made on the basis of these functions in order to have the most realistic estimates.
- After this exercise, review Table 4 to ensure that the times in Table 4 and 5 are the same. It may be necessary to round certain times, if it is not possible to have a person working part-time.
- The same is done for the other expenses. That is to say, the amounts in cash necessary to fulfill them are estimated per function.

Like tables 2 and 3, we are going to get results that will allow us to compare the current scenario with the scenario that is required to provide technical assistance to the district in search of the sustainability of services.

It is necessary to review the data, to see if it is realistic and corresponds to your own data, to avoid any calculation errors.

Cuadro 4: Datos de personal Requerido de la Unidad Tecnica Municipal en Agua y Saneamiento (UTMAS)		
Cargos	Número	Salario bruto anual
Director		
Personal Tecnico TRC (OC)	1	HNL 122,400.00
Personal técnico 1 (JC)	1	HNL 140,000.00
Personal técnico 2 (MZ)	1	HNL 140,000.00
Personal técnico 3 (LU)	1	HNL 120,000.00
Promotores sociales	5	HNL 116,200.00
Personal administrativo		HNL -
Dedicación de tiempo (personas mes)	108	

Image 6 : Table4 Data on staff required by the District WASH Office (UTMAS).

Cuadro 5: Gasto requerido	Funciones								Total
	A1	A2	A3	A4	A5		A6		
	Supervisión de inversiones en sistemas nuevos	Supervisión de proyectos de ampliación y rehabilitación	Monitoreo de prestación de servicios	Asistencia Tecnica a usuarios y Prestadores	Planificación, coordinación, reportes	Gestion	Otras		
Dedicación de tiempo del Director (persona-mes)								0	
Dedicación de tiempo de personal técnico TRC (persona-mes)	0	0	11	0	0	0	1	12	
Dedicación de tiempo de personal técnico 1 (JC) (persona-mes)	1	0.8	4	4.5	1	0.2	0.5	12	
Dedicación de tiempo de personal técnico 2 (MZ) (persona-mes)	1	0.5	4	4.5	1	0.5	0.5	12	
Dedicación de tiempo de personal técnico 3 (LU) (persona-mes)	1	0.5	4	4.5	1	0.5	0.5	12	
Dedicación de tiempo de promotores sociales (persona-mes)	0	0	55	0	0	0	5	60	
Dedicación de tiempo de personal administrativo (persona-mes)								0	
Total de dedicación de tiempo	3	1.8	78	13.5	3		7.5	108	
Salarios de personal: director	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	
Salarios de personal: técnicos TRC	HNL -	HNL -	HNL 112,200.00	HNL -	HNL -	HNL -	HNL 10,200.00	HNL 122,400.00	
Salarios de personal: técnicos TM	HNL 11,666.67	HNL 9,333.33	HNL 46,666.67	HNL 52,500.00	HNL 11,666.67	HNL 2,333.33	HNL 5,833.33	HNL 140,000.00	
Salarios de personal: técnicos TM	HNL 11,666.67	HNL 5,833.33	HNL 46,666.67	HNL 52,500.00	HNL 11,666.67	HNL 5,833.33	HNL 5,833.33	HNL 140,000.00	
Salarios de personal: técnicos TM	HNL 10,000.00	HNL 5,000.00	HNL 40,000.00	HNL 45,000.00	HNL 10,000.00	HNL 5,000.00	HNL 5,000.00	HNL 120,000.00	
Salarios de personal: promotores sociales	HNL -	HNL -	HNL 532,583.33	HNL -	HNL -	HNL -	HNL 48,416.67	HNL 581,000.00	
Salarios de personal: administración	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	
Total gastos de salarios	HNL 33,333.33	HNL 20,166.67	HNL 778,116.67	HNL 150,000.00	HNL 33,333.33		HNL 75,283.33	HNL 1,103,400.00	
Viáticos del personal de laISM	HNL 3,750.00	HNL 2,700.00	HNL 18,750.00	HNL 16,500.00	HNL 5,250.00	HNL 1,800.00	HNL 5,250.00	HNL 54,000.00	
Gastos de transporte de la ISM: gasolina, mantenimiento y depreciación de vehículos	HNL 8,000.00	HNL 5,760.00	HNL 40,000.00	HNL 35,200.00	HNL 11,200.00	HNL 3,840.00	HNL 11,200.00	HNL 115,200.00	
Costos de administración y oficina	HNL 10,000.00	HNL 7,200.00	HNL 130,000.00	HNL 120,000.00	HNL 14,000.00	HNL 4,800.00	HNL 222,000.00	HNL 432,000.00	
Costos de reuniones y eventos de capacitación (salas, refrigerios, viáticos de participantes, etc.)				HNL 144,000.00				HNL 144,000.00	
Total otros gastos	HNL 21,750.00	HNL 15,660.00	HNL 188,750.00	HNL 95,700.00	HNL 174,450.00		HNL 238,450.00	HNL 745,200.00	
TOTAL	HNL 55,083.33	HNL 35,826.67	HNL 966,866.67	HNL 245,700.00	HNL 207,783.33		HNL 313,733.33	HNL 1,848,600.00	
							Costo per cápita	HNL 34.62	

Image 7 : Table3. Expenditure required - (YEAR)

Per capita cost required in Direct Support

2. Analysis of the tool with graphs

To understand in an illustrated way the results of the summaries of expenditures in tables 3 and 5, the tool provides us with three graphs:

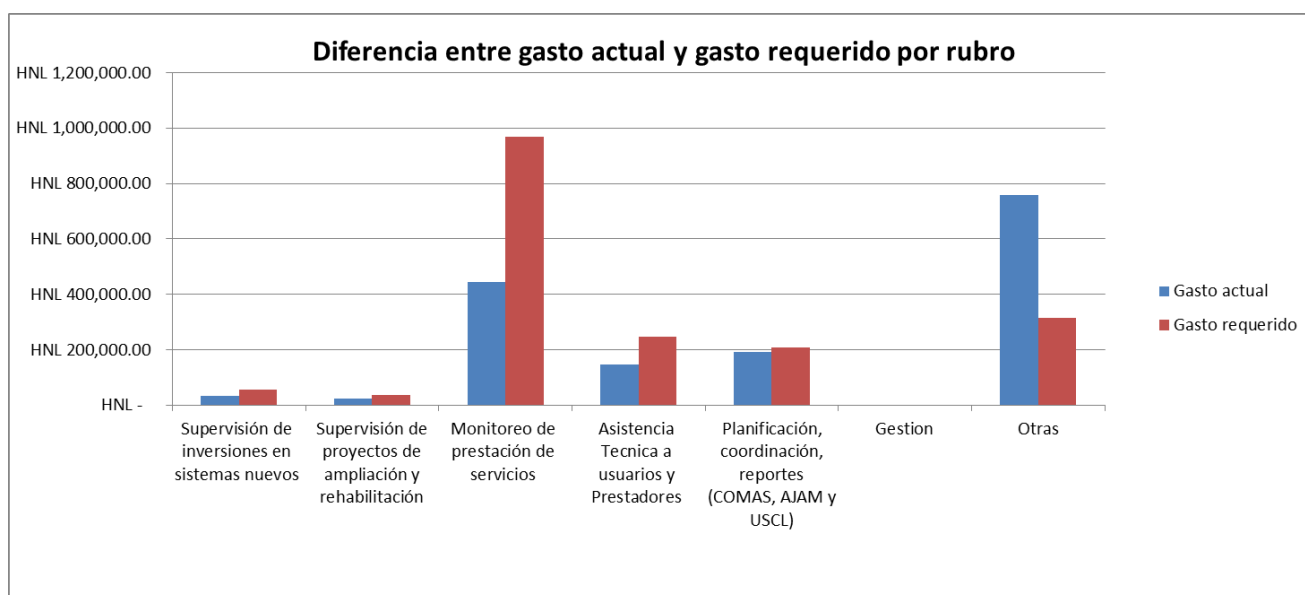
- Comparative graph of current expenses vs. required.
- Graph of current expenses broken down by items.
- Graph of required expenses broken down by items.

The efficient use of this tool will result in an efficient analysis of these graphs and for this we use the following guiding questions:

- What are the main differences between current and required?
- Which functions are seeing a major change, and which ones just a minor change?
- How does the breakdown of expenses change between the current and the required?

The first two questions are easily answered with graph 1, where the difference between current expenses (see blue bar in graph 1) and those required to provide adequate technical assistance. (See red bar in graph 1).

When we see the example of graph 1 and observe where the major and minor changes are, we have to ask ourselves what these changes are due to. Is it really ideal? If we have doubts about these questions, it is best to check the costs, since it may be that we forgot some or we have included them in the wrong function.



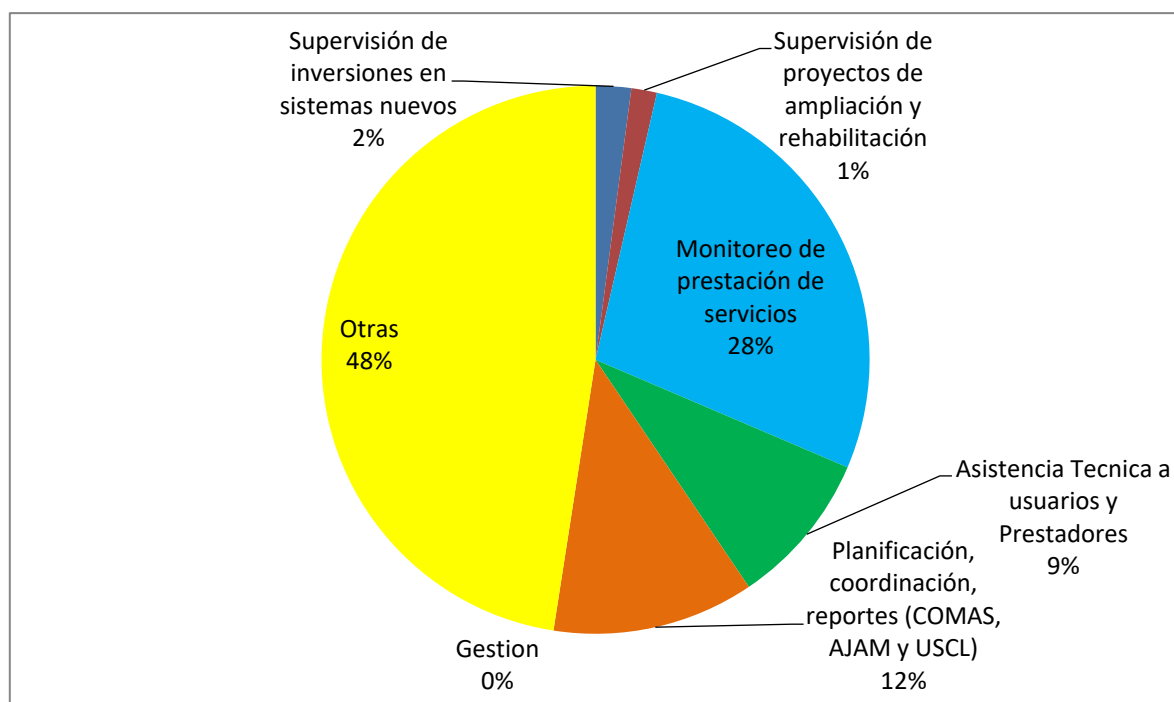
Graph No. 1: Comparison of current vs. required expenses by Item

Supervision of investments in new systems	Supervision of expansion and rehab projects	Monitoring of service provision	Technical Assistance for uses and providers	Planning, coordination, reporting (COMAS, AJAM, and USCL)	Management	Others	Blue – current expense Red – require expense
---	---	---------------------------------	---	---	------------	--------	---

We answer the last question using graphs 2 and 3 that contain the breakdown of current and required costs according to functions, where the activities that require a greater percentage of the budget are visualized.

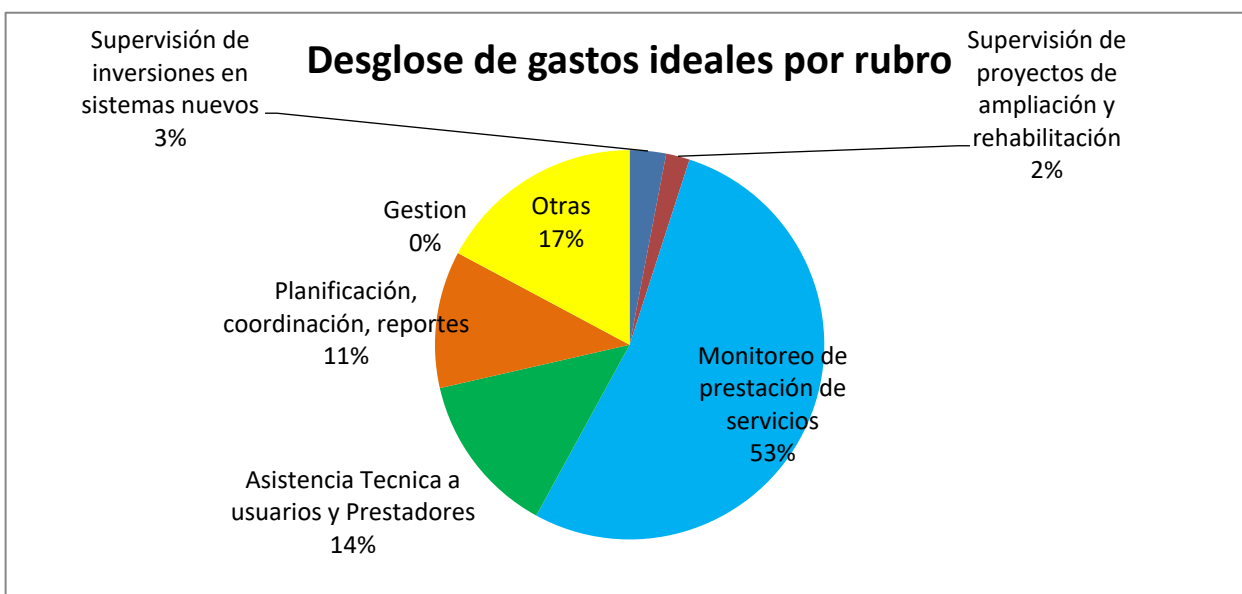
Example. We see in graph No.2, of "current expenditures", that 48% of the annual budget, technical staff in water and sanitation is invested in "Other" activities that are not considered to be within the scope of water and sanitation. While in graph No. 3 of "required expenditures" it is considered that this percentage should decrease.

Breakdown of ideal expenses by item



Graph No. 2: Breakdown of current expenses

Supervision of investments in new systems	Supervision of expansion and rehab projects	Monitoring of service provision	Technical Assistance for uses and providers	Planning, coordination, reporting (COMAS, AJAM, and USCL)	Management 0%	Others
---	---	---------------------------------	---	---	---------------	--------



Graph No. 3: Breakdown of required expenses by item

Supervision of investments in new systems	Supervision of expansion and rehab projects	Monitoring of service provision	Technical Assistance for uses and providers	Planning, coordination, reporting (COMAS, AJAM, and USCL)	Management 0%	Others
---	---	---------------------------------	---	---	---------------	--------

Once you've completed the exercise and have clarified these questions, use them for a dialogue with the authorities at the district level and advocate to get what the district requires in direct support.



Appendices

Appendix 1

How to insert rows in Table 2 and 4 : Current and required data on staff of the District WASH Office (UTMAS).

1. Select any row of table 2 in the Excel sheet (in the example we select the row of the Social promoters).

Cuadro 2: Datos actuales de personal de la Unidad Tecnica Municipal en Agua y Saneamiento (UTMAS)		
Cargos	Número	Salario bruto anual
Director		
Personal Tecnico TRC (OC)	1	HNL 122,400.00
Personal técnico 1 (JC)	1	HNL 120,400.00
Personal técnico 2 (MZ)	1	HNL 105,000.00
Personal técnico 3 (LU)	1	HNL 108,000.00
Promotores sociales	5	HNL 116,200.00
Personal administrativo		HNL -
Dedicación de tiempo (personas mes)	108	

2. Right click on the number of the selected row and select "Insert"

Cuadro 1: Datos generales		
		El Negrito
Agua en el Municipio		72
en el Municipio		90
ipio		53393
Cuadro 2: Datos actuales de personal de la Unidad Tecnica Municipal en Agua y Saneamiento (UTMAS)		
	Número	Salario br
	1	HNL
	1	HNL
	1	HNL
	1	HNL
Promotores sociales	5	HNL
		HNL
	108	

- When you have the new row, enter the staff position and the number of personnel and their annual salary, including their benefits as an employee.

9	Cuadro 2: Datos actuales de personal de la Unidad Técnica Municipal en Agua y Saneamiento (UTMAS)		
10	Cargos	Número	Salario bruto anual
11	Director		
12	Personal Técnico TRC (OC)	1	HNL 122,400.00
13	Personal técnico 1 (JC)	1	HNL 120,400.00
14	Personal técnico 2 (MZ)	1	HNL 105,000.00
15	Personal técnico 3 (LU)	1	HNL 108,000.00
16	Personal técnico 4	1	HNL 168,000.00
17	Promotores sociales	5	HNL 116,200.00
18	Personal administrativo		HNL -
19	Dedicación de tiempo (personas mes)	120	



Watch the change in the sum, it increased 12 months to be dedicated by the municipal technician number 4 that we inserted in the example.

Appendix 2

How to insert rows and columns in Table 3 and 5: Current expenses and required expenses .

A. Rows:

Remember that if we add rows in table 2 we must add them in table 3 (in the same way if we add in table 4 we must add in table 5), and we must add them in the same order.

If in table 2 we select the row of social promoters to insert above it the row for what would be in the example district technician 4, in table 3 we must also select the promoters in both phase 1 and 2.

22						
23		Funciones				
24		A1	A2	A3	A4	A5
	<u>Cuadro 3: Gasto actual - 2016</u>	Supervisión de inversiones en sistemas nuevos	Supervisión de proyectos de ampliación y rehabilitación	Monitoreo de prestación de servicios	Asistencia Técnica a usuarios y Prestadores	Planificación, coordinación, reportes (COMAS, AJAM y USC1)
25						Gestion
26	Dedicación de tiempo del Director (persona-mes)	0	0	10	0	0
27	Dedicación de tiempo de personal técnico TRC (persona-mes)	1	0.8	4	3.5	1
28	Dedicación de tiempo de personal técnico 1 (JC) (persona-mes)	0.5	0.5	4.5	3.5	1.5
29	Dedicación de tiempo de personal técnico 2 (MZ) (persona-mes)	1	0.5	4	4	1
30	Dedicación de tiempo de personal técnico 3 (LU) (persona-mes)	0	0	10	0	0
31	Dedicación de tiempo de promotores sociales (persona-mes)					
32	Dedicación de tiempo de personal administrativo (persona-mes)					
33	Total de dedicación de tiempo	2.5	1.8	32.5	11	3.5
34						

In phase 1, the respective time distribution must be done according to the functions of our 4th district technician and in phase 2 we must drag the formula.

	A	B	C	D	E	F	G
	<u>Cuadro 3: Gasto actual - 2016</u>	Supervisión de inversiones en sistemas nuevos	Supervisión de proyectos de ampliación y rehabilitación	Monitoreo de prestación de servicios	Asistencia Técnica a usuarios y Prestadores	Planificación, coordinación, reportes (COMAS, AJAM y USCL)	Gestion
25							
26	Dedicación de tiempo del Director (persona-mes)						
27	Dedicación de tiempo de personal técnico TRC (persona-mes)	0	0	10	0	0	0
28	Dedicación de tiempo de personal técnico 1 (JC) (persona-mes)	1	0.8	4	3.5	1	0.2
29	Dedicación de tiempo de personal técnico 2 (M2) (persona-mes)	0.5	0.5	4.5	3.5	1.5	0.5
30	Dedicación de tiempo de personal técnico 3 (LU) (persona-mes)	1	0.5	4	4	1	0.5
31	Dedicación de tiempo de personal técnico 4 (persona-mes)						
32	Dedicación de tiempo de promotores sociales (persona-mes)	0	0	10	0	0	0
33	Dedicación de tiempo de personal administrativo (persona-mes)						
34	Total de dedicación de tiempo	2.5	1.8	32.5	11	3.5	1.2
35							
36	Salarios de personal: director	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
37	Salarios de personal: técnicos TRC	HNL -	HNL -	HNL 102,000.00	HNL -	HNL -	HNL -
38	Salarios de personal: técnicos TM	HNL 10,033.33	HNL 8,026.67	HNL 40,133.33	HNL 35,116.67	HNL 10,033.33	HNL 2,006.67
39	Salarios de personal: técnicos TM	HNL 4,375.00	HNL 4,375.00	HNL 39,375.00	HNL 30,625.00	HNL 13,125.00	HNL 4,375.00
40	Salarios de personal: técnicos TM	HNL 9,000.00	HNL 4,500.00	HNL 36,000.00	HNL 36,000.00	HNL 9,000.00	HNL 4,500.00
41	Salarios de personal: técnico TM4						
42	Salarios de personal: promotores sociales	HNL -	HNL -	HNL 96,833.33	HNL -	HNL -	HNL -
43	Salarios de personal: administración	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
44	Total gastos de salarios	HNL 23,408.33	HNL 16,901.67	HNL 314,341.67	HNL 101,741.67	HNL 32,158.33	HNL -
45							
46	Viáticos del personal de la ISM	HNL -	HNL -		HNL -	HNL -	HNL -
47	Gastos de transporte de la ISM: gasolina, mantenimiento y depreciación de vehículos						
48	Costos de administración y oficina	HNL 10,000.00	HNL 7,200.00	HNL 130,000.00	HNL 44,000.00	HNL 14,000.00	HNL 4,800.00
49	Costos de reuniones y eventos de capacitación (salas, refrigerios, viáticos de participantes, etc.)					HNL 144,000.00	

	Funciones							
	A1	A2	A3	A4	A5		A6	Total
	Supervisión de inversiones en sistemas nuevos	Supervisión de proyectos de ampliación y rehabilitación	Monitoreo de prestación de servicios	Asistencia Técnica a usuarios y Prestadores	Planificación, coordinación, reportes (COMAS, AJAM y USCL)	Gestion	Otras	
Dedicación de tiempo del Director (persona-mes)								0
Dedicación de tiempo de personal técnico TRC (persona-mes)	0	0	10	0	0	0	2	12
Dedicación de tiempo de personal técnico 1 (JC) (persona-mes)	1	0.8	4	3.5	1	0.2	1.5	12
Dedicación de tiempo de personal técnico 2 (M2) (persona-mes)	0.5	0.5	4.5	3.5	1.5	0.5	1	12
Dedicación de tiempo de personal técnico 3 (LU) (persona-mes)	1	0.5	4	4	1	0.5	1	12
Dedicación de tiempo de personal técnico 4 (persona-mes)	1	2	3	2	3	1	0	12
Dedicación de tiempo de promotores sociales (persona-mes)	0	0	10	0	0	0	50	60
Dedicación de tiempo de personal administrativo (persona-mes)								0
Total de dedicación de tiempo	3.5	3.8	35.5	13	6.5	2.2	55.5	120
Salarios de personal: director	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
Salarios de personal: técnicos TRC	HNL -	HNL -	HNL 102,000.00	HNL -	HNL -	HNL -	HNL 20,400.00	HNL 122,400.00
Salarios de personal: técnicos TM	HNL 10,033.33	HNL 8,026.67	HNL 40,133.33	HNL 35,116.67	HNL 10,033.33	HNL 2,006.67	HNL 15,050.00	HNL 120,400.00
Salarios de personal: técnicos TM	HNL 4,375.00	HNL 4,375.00	HNL 39,375.00	HNL 30,625.00	HNL 13,125.00	HNL 4,375.00	HNL 8,750.00	HNL 105,000.00
Salarios de personal: técnicos TM	HNL 9,000.00	HNL 4,500.00	HNL 36,000.00	HNL 36,000.00	HNL 9,000.00	HNL 4,500.00	HNL 9,000.00	HNL 108,000.00
Salarios de personal: técnico TM4	HNL 14,000.00	HNL 28,000.00	HNL 42,000.00	HNL 28,000.00	HNL 42,000.00	HNL 14,000.00	HNL -	HNL 168,000.00
Salarios de personal: promotores sociales	HNL -	HNL -	HNL 96,833.33	HNL -	HNL -	HNL -	HNL 484,166.67	HNL 581,000.00
Salarios de personal: administración	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
Total gastos de salarios	HNL 37,408.33	HNL 44,901.67	HNL 356,341.67	HNL 129,741.67	HNL 74,158.33	HNL -	HNL 537,366.67	HNL 1,204,800.00
Viáticos del personal de la ISM	HNL -	HNL -		HNL -	HNL -		HNL -	HNL -
Gastos de transporte de la ISM: gasolina, mantenimiento y depreciación de vehículos								
Costos de administración y oficina	HNL 10,000.00	HNL 7,200.00	HNL 130,000.00	HNL 44,000.00	HNL 14,000.00	HNL 4,800.00	HNL 222,000.00	HNL 432,000.00
Costos de reuniones y eventos de capacitación (salas, refrigerios, viáticos de participantes, etc.)					HNL 144,000.00			HNL 144,000.00
Total otros gastos	HNL 10,000.00	HNL 7,200.00	HNL 130,000.00	HNL 44,000.00	HNL 158,000.00		HNL 222,000.00	HNL 576,000.00
TOTAL	HNL 47,408.33	HNL 52,101.67	HNL 486,341.67	HNL 173,741.67	HNL 232,158.33		HNL 759,366.67	HNL 1,780,800.00
							Costo per cápita	HNL 33.35

B. Columns:

1. To insert columns, as with the rows, select any column, in the example we select Column A7.

	B	C	D	E	F	G	H	I
21								
22								
23	Funciones							
24	A1	A2	A3	A4	A5	A6	A7	
	Supervisión de inversiones en sistemas nuevos	Supervisión de proyectos de ampliación y rehabilitación	Monitoreo de prestación de servicios	Asistencia Técnica a usuarios y Prestadores	Planificación, coordinación, reportes (COMAS, AJAM y USCL)	Gestion	Otras	Total
25								
26	0	0	10	0	0	0	2	0
27	1	0.8	4	3.5	1	0.2	1.5	12
28	0.5	0.5	4.5	3.5	1.5	0.5	1	12
29	1	0.5	4	4	1	0.5	1	12
30	1	2	3	2	3	1	0	12
31	0	0	10	0	0	0	50	60
32								0
33								
34	3.5	3.8	35.5	13	6.5	2.2	55.5	120
35								
36	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
37	HNL -	HNL -	HNL 102,000.00	HNL -	HNL -	HNL -	HNL 20,400.00	HNL 122,400.00
38	HNL 10,033.33	HNL 8,026.67	HNL 40,133.33	HNL 35,116.67	HNL 10,033.33	HNL 2,006.67	HNL 15,050.00	HNL 120,400.00
39	HNL 4,375.00	HNL 4,375.00	HNL 39,375.00	HNL 30,625.00	HNL 13,125.00	HNL 4,375.00	HNL 8,750.00	HNL 105,000.00
40	HNL 9,000.00	HNL 4,500.00	HNL 36,000.00	HNL 36,000.00	HNL 9,000.00	HNL 4,500.00	HNL 9,000.00	HNL 108,000.00
41	HNL 14,000.00	HNL 28,000.00	HNL 42,000.00	HNL 28,000.00	HNL 42,000.00	HNL 14,000.00	HNL -	HNL 168,000.00
42	HNL -	HNL -	HNL 96,833.33	HNL -	HNL -	HNL -	HNL 484,166.67	HNL 581,000.00
43	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
44	HNL 37,408.33	HNL 44,901.67	HNL 356,341.67	HNL 129,741.67	HNL 74,158.33	HNL -	HNL 537,366.67	HNL 1,204,800.00
45								
46	HNL -	HNL -		HNL -	HNL -		HNL -	HNL -
47								
48	HNL 10,000.00	HNL 7,200.00	HNL 130,000.00	HNL 44,000.00	HNL 14,000.00	HNL 4,800.00	HNL 222,000.00	HNL 432,000.00
49								

2. Right click on the number of the selected column and select "Insert"

	B	C	D	E	F	G	H	I
21								
22								
23	Funciones							
24	A1	A2	A3	A4	A5	A6	A7	
	Supervisión de inversiones en sistemas nuevos	Supervisión de proyectos de ampliación y rehabilitación	Monitoreo de prestación de servicios	Asistencia Técnica a usuarios y Prestadores	Planificación, coordinación, reportes (COMAS, AJAM y USCL)	Gestion	Otras	Total
25								
26	0	0	10	0	0	0	2	0
27	1	0.8	4	3.5	1	0.2	1.5	12
28	0.5	0.5	4.5	3.5	1.5	0.5	1	12
29	1	0.5	4	4	1	0.5	1	12
30	1	2	3	2	3	1	0	12
31	0	0	10	0	0	0	50	60
32								0
33								
34	3.5	3.8	35.5	13	6.5	2.2	55.5	120
35								
36	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
37	HNL -	HNL -	HNL 102,000.00	HNL -	HNL -	HNL -	HNL 20,400.00	HNL 122,400.00
38	HNL 10,033.33	HNL 8,026.67	HNL 40,133.33	HNL 35,116.67	HNL 10,033.33	HNL 2,006.67	HNL 15,050.00	HNL 120,400.00
39	HNL 4,375.00	HNL 4,375.00	HNL 39,375.00	HNL 30,625.00	HNL 13,125.00	HNL 4,375.00	HNL 8,750.00	HNL 105,000.00
40	HNL 9,000.00	HNL 4,500.00	HNL 36,000.00	HNL 36,000.00	HNL 9,000.00	HNL 4,500.00	HNL 9,000.00	HNL 108,000.00
41	HNL 14,000.00	HNL 28,000.00	HNL 42,000.00	HNL 28,000.00	HNL 42,000.00	HNL 14,000.00	HNL -	HNL 168,000.00
42	HNL -	HNL -	HNL 96,833.33	HNL -	HNL -	HNL -	HNL 484,166.67	HNL 581,000.00
43	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
44	HNL 37,408.33	HNL 44,901.67	HNL 356,341.67	HNL 129,741.67	HNL 74,158.33	HNL -	HNL 537,366.67	HNL 1,204,800.00
45								
46	HNL -	HNL -		HNL -	HNL -		HNL -	HNL -
47								

4. Once you have the new column, enter the function that we are going to add and make the distribution of time for each staff in phase 1.

In phase 2 we must drag the formulas.

If there are costs for travel, administration and for meetings that are incurred by this function that we add, we must supplement them in phase 3.

Cuadro 3: Gasto actual - 2016	Funciones								Total
	A1	A2	A3	A4	A5	A6	A7	A8	
	Supervisión de inversiones en sistemas nuevos	Supervisión de proyectos de ampliación y rehabilitación	Monitoreo de prestación de servicios	Asistencia Técnica a usuarios y Prestadores	Planificación, coordinación, reportes (COMAS, AJAM y USCL)	Gestion	Regulación y Control	Otras	
Dedicación de tiempo del Director (persona-mes)									0
Dedicación de tiempo de personal técnico TRC (persona-mes)	0	0	10	0	0	0	1	1	12
Dedicación de tiempo de personal técnico 1 (IC) (persona-mes)	1	0.8	4	3.5	1	0.2	0.5	1	12
Dedicación de tiempo de personal técnico 2 (MZ) (persona-mes)	0.5	0.5	4.5	3	1	0.5	1	0	12
Dedicación de tiempo de personal técnico 3 (LU) (persona-mes)	1	0.5	4	3	1	0.5	1	0	12
Dedicación de tiempo de personal técnico 4 (persona mes)	1	2	3	2	3	0.5	0.5	0	12
Dedicación de tiempo de promotores sociales (persona-mes)	0	0	10	0	0	0	30	20	60
Dedicación de tiempo de personal administrativo (persona-mes)									0
Total de dedicación de tiempo	3.5	3.8	35.5	13	6.5	1.7	34	22	120
Salarios de personal: director	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
Salarios de personal: técnicos TRC	HNL -	HNL -	HNL 102,000.00	HNL -	HNL -	HNL -	HNL 10,200.00	HNL 10,200.00	HNL 122,400.00
Salarios de personal: técnicos TM	HNL 10,033.33	HNL 8,026.67	HNL 40,133.33	HNL 35,116.67	HNL 10,033.33	HNL 2,006.67	HNL 5,016.67	HNL 10,033.33	HNL 120,400.00
Salarios de personal: técnicos TM	HNL 4,375.00	HNL 4,375.00	HNL 39,375.00	HNL 3,937.50	HNL 10,025.00	HNL 4,375.00	HNL 8,750.00	HNL -	HNL 105,000.00
Salarios de personal: técnicos TM	HNL 9,000.00	HNL 4,500.00	HNL 36,000.00	HNL 18,000.00	HNL 18,000.00	HNL 4,500.00	HNL 9,000.00	HNL -	HNL 108,000.00
Salarios de personal: tecnico TMA	HNL 14,000.00	HNL 28,000.00	HNL 42,000.00	HNL 28,000.00	HNL 42,000.00	HNL 7,000.00	HNL 7,000.00	HNL -	HNL 168,000.00
Salarios de personal: promotores sociales	HNL -	HNL -	HNL 96,833.33	HNL -	HNL -	HNL -	HNL 290,500.00	HNL 193,666.67	HNL 581,000.00
Salarios de personal: administración	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
Total gastos de salarios	HNL 37,408.33	HNL 44,901.67	HNL 356,341.67	HNL 129,741.67	HNL 74,158.33	HNL 17,881.67	HNL 330,466.67	HNL 213,900.00	HNL 1,204,800.00
Viáticos del personal de la ISM	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
Gastos de transporte de la ISM: gasolina, mantenimiento y depreciación de vehículos	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -
Costos de administración y oficina	HNL 10,000.00	HNL 7,200.00	HNL 130,000.00	HNL 44,000.00	HNL 14,000.00	HNL 4,800.00	HNL -	HNL 222,000.00	HNL 432,000.00
Costos de reuniones y eventos de capacitación (salas, refrigerios, viáticos de participantes, etc.)	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL -	HNL 144,000.00
Total otros gastos	HNL 10,000.00	HNL 7,200.00	HNL 130,000.00	HNL 44,000.00	HNL 14,000.00	HNL 4,800.00	HNL -	HNL 222,000.00	HNL 576,000.00
TOTAL	HNL 47,408.33	HNL 52,101.67	HNL 486,341.67	HNL 173,741.67	HNL 232,158.33	HNL -	HNL -	HNL 435,900.00	HNL 1,780,800.00
								Costo per cápita	HNL 33.35

Sector No Gubernamental



Comité Central Pro
Agua y Desarrollo
de Intibucá



**Cruz Roja
Hondureña**



ASOMAINCUPACO
"Iniciativa para el Acceso Integrado de Ciudad de La Paz y Comayagua"
EL AGUA MANANTIAL DE VIDA...

Sector Gubernamental



CONASA
Consejo Nacional de Agua
Potable y Saneamiento



Servicio Autónomo Nacional de
Acueductos y Alcantarillados.

★★★★★
ENTE REGULADOR DE LOS SERVICIOS
DE AGUA POTABLE Y SANEAMIENTO

