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**Purpose:**

To provide a comprehensive business plan and technical operating procedure for quality manufactured acetaminophen tablets by students at the Kilimanjaro School of Pharmacy (KSP) in Moshi, Tanzania

**Objectives:**

- Model the production of acetaminophen tables by students at KSP
  - Determine an appropriate recipe and process design
- Clearly define applicable quality analysis checks both in process and post production for the drug product
- Develop an appropriate business plan for the production facility

**Background**

**Product Consumption**

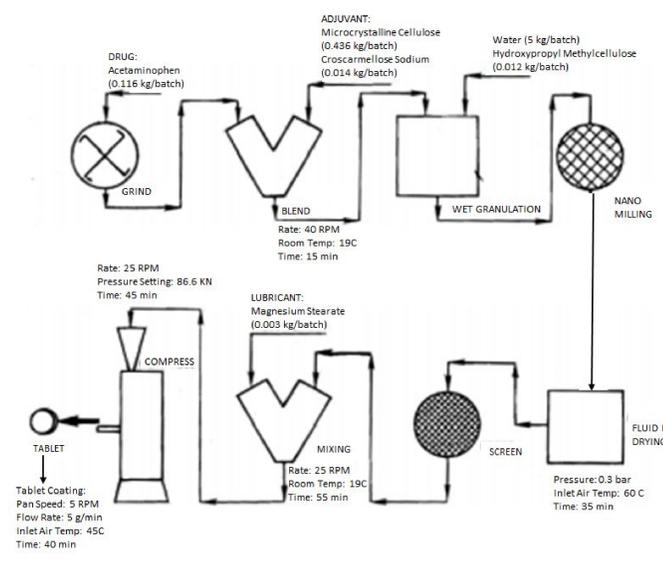
- Acetaminophen is used as a pain reliever and fever reducer
- 27 billion doses sold in 2009 (*IMS National Sales Perspectives*)

**Partner Constraints**

- KSP hosts 50-80 students a year in their pharmacy programs
- Material for producing tablets is bulk purchases with donated money
- The tables are not intended to be sold; but to be used by the hospital at the Kilimanjaro Christian Medical Center

**Process Unit Operation & Flow Diagram**

| Unit Operation   | Function   |
|------------------|--|
| Grind API        | API grinding is a process utilized in the tablet manufacturing process in order to reduce the size of the pharmaceutical ingredients to increase uniformity.   |
| Dry Blend Mixing | Precise mixing of ingredients is desired in order to achieve product consistency and ensure product safety by promoting homogeneity in the final product.  |
| Wet Granulation  | Wet granulation is important in forming particles that are able to mechanically endure the manufacturing process, prevent the segregation of API and excipients, improve flowability and compressibility, reduce toxic dust, better tolerate environmental stresses (e.g. moisture), and increase bulk density.                      |
| Nano Milling     | Milling is the process of reducing the size of the granules.   |
| Fluid Bed Drying | The drying step of the wet granulation production process involves removing the solvent/liquid solution added during the wet granulation step.   |
| Screening        | The screening step occurs directly after fluid bed drying. Once the particles are dry, they are run through a sieve to ensure appropriate diameters.   |
| Mixing           | Mixing ensures the uniformity of product composition and removes any lumping or aggregations that may have occurred during another operation.  |
| Tablet Press     | Tablet compression is the process of producing tablets from the mixture formed during the milling and final blending steps. The correct amount of granules are weighed and compressed into tablets via a rotating tablet press. This rotating press utilizes a setup of two punches and a die to form a tablet of the desired shape. |
| Tablet Coating   | Film coating is the process by which the surfaces of uncoated tablets produced during tablet compression are coated with a specific material.  |



**Product Recipe and Ingredient Functionality**

| Ingredient [functionality]             | Percent by Weight | Weight per batch |
|--|-------------------|------------------|
| Microcrystalline Cellulose [Diluent]   | 71.4              | 436 g            |
| Acetaminophen [API]                    | 19                | 115.9 g          |
| Hydroxypropyl Methylcellulose [Binder] | 1.9               | 11.6 g           |
| Croscarmellose Sodium [Disintegrant]   | 2.38              | 14.6 g           |
| Magnesium Stearate [Lubricant]         | 0.476             | 2.9 g            |
| Coating                                | 4.76              | 29 g             |
| Final Product                          | 100               | 610 g            |

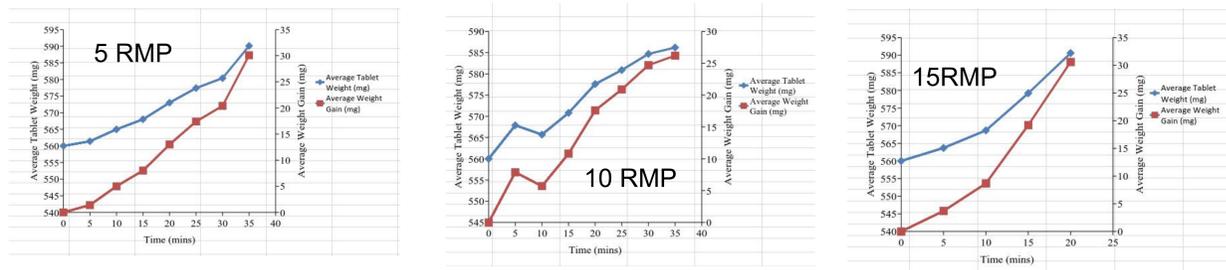
**Product Quality Analysis**

- Weight - uniform weight variation ensures correct API per tablet
- Crushing strength/breaking force - quantify tablet strength
- Friability - tests for product loss due to surface abrasion
- Disintegration/Dissolution - availability of API for absorption

**Tablet Coating: Experimentation**

Varying Pan Speed: affects tumbling and therefore uniform coating of tablets

- Monitoring weight increases (and their standard deviation) in samples of tablets being coated allowed for analysis of uniformity



|                           | 5 min  | 10 min | 15 min | 20 min | 25 min | 30 min | 35 min |
|---------------------------|--------|--------|--------|--------|--------|--------|--------|
| 5 RPM Average             | 0.5614 | 0.5650 | 0.5680 | 0.5730 | 0.5774 | 0.5804 | 0.5901 |
| 5 RPM Standard Deviation  | 0.0089 | 0.0102 | 0.0079 | 0.0075 | 0.0060 | 0.0103 | 0.0114 |
| 10 RPM Average            | 0.5679 | 0.5657 | 0.5708 | 0.5776 | 0.5809 | 0.5847 | 0.5862 |
| 10 RPM Standard Deviation | 0.0078 | 0.0095 | 0.0106 | 0.0053 | 0.0077 | 0.0076 | 0.0054 |
| 15 RPM Average            | 0.5637 | 0.5687 | 0.5792 | 0.5906 | 0.0306 |        |        |
| 15 RPM Standard Deviation | 0.0111 | 0.0070 | 0.0052 | 0.0045 | 0.0045 |        |        |

**Results**

- There appeared to be no significant variation in weight studies
  - suggested by standard deviation values and acceptance values
- There is an insignificant change due to pan speed at the levels tested

Average weight increase and the standard deviation of ten tablets weighed at each time interval for the differing RPMs

**Economics**

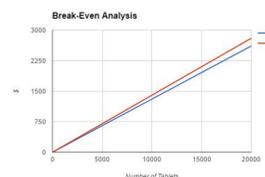
**Profit - Loss Forecast**  
This forecast is expected to come up in the negatives. The product is intended for use as a teaching technique and not for sale.

| Category          | Cost (USD)/Month |  |
|-------------------|------------------|--|
| Sales Revenue     | 0.00             | *product not for sale  |
| Variable Costs    | 1468.00          | materials needed/month                                       |
| Gross Profit      | -1468.00         |  |
| Fixed Costs       |                  |  |
| electricity       | 817.03           |  |
| rent              | 0.00             | *school utilizes lab for a teaching facility, no rent needed |
| labor             | 0.00             | *student run   |
| Total Fixed Costs | 817.03           |  |
| Net Profit (Loss) | -2285.03         | *intent to be negative, non-profit run process               |

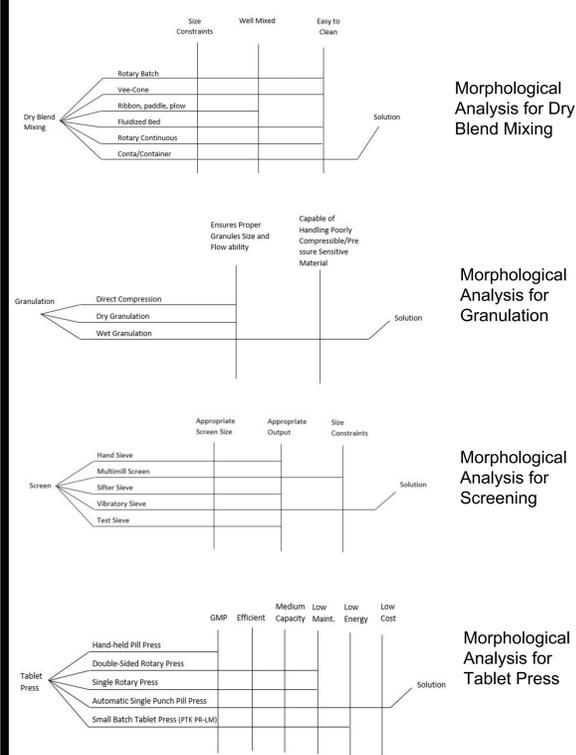
| Total Product Cost                    |  |
|---------------------------------------|--|
| <b>Direct Production Cost</b>         |  |
| Raw Materials                         | 0.1-0.8 of TPC 17610                             |
| Operating Labor                       | 0.1-0.2 of TPC 0                                 |
| Direct Supervisory and Clerical Labor | 0.1-0.2 of operating labor 0                     |
| Utilities                             | 0.1-0.2 of TPC 41690.11                          |
| Maintenance and Repair                | 0.02-0.1 of fixed capital investment 0           |
| Operating Supplies                    | 0.005-0.01 of fixed capital investment 0         |
| Laboratory Charges                    | 0.1-0.2 of operating labor 0                     |
| Patents and Royalties                 | 0.0-0.06 of TPC 0                                |
| Fixed Charges                         | 0.0-0.06 of TPC 0                                |
| Depreciation                          | 0.01-0.04 of fixed capital investment 0          |
| Local Taxes                           | 0.004-0.01 of fixed capital investment 0         |
| Insurance                             | 0.02-0.12 of value of netted land and building 0 |
| Rent                                  | 0.0-0.1 of fixed capital investment 0            |
| Financing                             | 0.2-0.3 of cost of operating labor 0             |
| Administrative Costs                  | 0.02-0.03 of TPC 0                               |
| Distribution and Marketing Costs      | 0.02-0.2 of TPC 0                                |
| Research and Development Costs        | 0.05 of TPC 0                                    |
| Manufacturing cost-growth expenses    | 59306.11   |
| <b>Total Product Cost</b>             | total income-total product cost -59306.11        |

**Financial Plan:**

- Break-Even Analysis Assumptions:
  - Product is to be sold at minimal cost simply to break even so as to minimize loss at KSP
  - Tablets are sold for \$0.13 (\$285TSH)
  - 11,250 tablets are produced monthly (75% yield post quality processing)
- Discounted Cash Flow (DCF) Analysis: 10 year cash flow potential of \$146,035
- 100% Return on Investment (ROI) for capital and -36% ROI after one year of production at a breakeven charge of \$0.13 per tablet



**Unit Operation Determination**



**Ethical, Global & Societal Considerations**

Partnering with a school in Tanzania allowed for a greater understanding to be attained of the Pharmaceutical Industry in a less developed country. A student run business such as this, would allow for a greater opportunity for learning and utilization of pharmaceutical manufacturing in a situation where equipment and availability to learn such skills are limited. While the purpose of this business would not be to attain wealth (since tablets are not sold) this business fosters an increase in the knowledge of a practical skill set that can be used to facilitate growth and development in the country.

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