

Appendix N
Cost Data Collection Protocol
Updated 10.3.12

The U.S. Department of Health and Human Services and the U.S. Department of Labor have contracted with MDRC to evaluate innovative subsidized and transitional employment models targeting TANF recipients, noncustodial parents, former prisoners, and other low-income parents. The goal is to better understand what kinds of employment programs are most effective at helping people with these kinds of disadvantages gain and hold regular employment.

As part of our research, we are gathering information about various program costs. The attached document is a short interview protocol with some questions about program costs. This should take a total of about an hour to complete. All of your responses to these questions will be kept completely private by the research team; the research staff has been trained in protecting private information and your name will not appear in any written reports we produce. Your responses are also completely voluntary; you are not required to answer anything you do not wish to answer. All of the study results will be reported for groups of individuals; no results will be analyzed or reported for individuals.

According to the Paperwork Reduction Act (PRA), an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The OMB control number for this collection is 0970-XXXX and it expires XX/XX/XXXX.

Thanks in advance for your time helping us with this valuable research. If you have any questions or would like any more information about the project, please contact Dan Bloom, the project director, at 212-340-8611 or at dan.bloom@mdrc.org.

Cost Data Collection Protocol

Subsidized and Transitional Employment Demonstration (STED)

Enhanced Transitional Jobs Demonstration (ETJD)

1. Describe the formats, reports or data systems your organization uses to keep record of operating costs, specifically STED/ETJD project operating expenses, including subcontractor and partner payments.

[POTENTIAL PROBES]

- a) Does [program name] serve clients that are not part of STED/ETJD? If yes, are client costs recorded separately from other clients? Does the program operate the same for all clients regardless of referral source (e.g. are STED/ETJD clients treated differently from others)?
- b) Are STED/ETJD expenditure reports for 2012 and 2013 actual expenditures or budgeted amounts? When will actuals be available for those time periods?
- c) What about overhead costs, such as utilities, insurance, communications, rent, security, etc?
- d) What forms or reporting system on expenditures are maintained? Please provide examples

2. By what unit are STED/ETJD project costs maintained?
[POTENTIAL PROBES]
 - a) Monthly, quarterly, by fiscal year? If fiscal year, clarify months in fiscal year (e.g. July 2007-June 2008 = fy08)

3. How are direct payments to STED/ETJD participants recorded? (ex: incentives, bonuses, stipends, wages, transportation, and other supportive services payments)
[POTENTIAL PROBES]
 - a) Is there an accounting system on an individual basis, like payment log?
 - b) Or are payments maintained only in the aggregate (ex: “200 bus passes @ 150 to be distributed to STED/ETJD participants upon request)?
 - c) What about the administrative costs of processing the paychecks? Do you have a contract with a payroll agency? We need to estimate how much is paid to this agency for payroll processing.

4. As part of cost data collection, we will also be interested in collecting staff salary information from you. Another important staff-related piece of information is learning how [program name] staff members spend their time. Could you describe to us how your staff members record their working hours?
[POTENTIAL PROBES]
 - a) Are all [program name] staff working with STED/ETJD participants? Do [program name] staff share time working with non STED/ETJD participants? Is this time tracked separately?
 - b) Who are the [program name] staff working with STED/ETJD participants? What is their function?
 - c) What is your organization’s formal time collection system?
 - a) Do you know what format they are saved in?
 - d) Do staff members keep formal record of time they allocate to specific activities, such as recruitment, orientation, or formal service delivery?
 - e) Who is responsible for maintaining the time collection system records?

5. If you have contracted with partner(s) for STED/ETJD service delivery, their expenses associated with operating their STED/ETJD service are also of interest to us. If you have subcontracts, what reporting system do you have with your subcontractors/contracted partners?
[POTENTIAL PROBES]

- a) How are they required to account to your organization?
 - b) How frequently must they report to you?
 - c) What documentation do they provide to you?
6. We are also interested in understanding expenses incurred by the subsidized/transitional employers while they work with participants. If applicable:
- a) Are there specific employer staff or mentors at the site that spend time supervising the participants or reporting back to you about the participants?
 - b) Do the employers bill [program name] for those hours?
 - c) Could [program name] provide an estimate of the number of hours and salary for staff supervising participants at the worksite?
7. We are also interested in capital costs, such as land, buildings, furniture, and equipment. What reports or data systems would we consult for this information?
[POTENTIAL PROBES]
- a) What information is maintained on capital costs?
 - b) How is this information recorded?
 - c) How could we access this information?
8. Does your organization receive donated goods or services associated with the STED/ETJD program (i.e., volunteers, complementary services, etc)?
[POTENTIAL PROBES]
- a) How are in-kind (or unbudgeted) services recorded?
9. Aside from STED/ETJD funding, do you use additional revenue sources to support the STED/ETJD program, including leveraging resources from other organizations or programs?
[POTENTIAL PROBES]
- a) What additional funding is being used?
 - b) How are these resources being recorded?
10. Who at [program name] is responsible for maintaining all financial information?

[POTENTIAL PROBES]

- a) Who would we speak to about financial data collection if we have questions in the future?