

EVALUATION OF DEMONSTRATION PROJECTS TO END CHILDHOOD HUNGER (EDECH)
ATTACHMENT B.2.c. COST STUDY INSTRUCTIONS- IMPLEMENTATION

EDECH Implementation Period Cost Workbook Instructions

About this Workbook

This workbook is designed to collect information about demonstration projects' costs during the time programs are in operation—that is benefits and/or services are being provided to eligible families. This includes information on the salaries, benefits, and hours-worked for staff members that devote time to project-related activities, as well as project-related indirect costs, subcontractor costs, and other direct project-related costs.

Instructions

This workbook contains four worksheets. Please complete Tables 2, 3, and 4 before Table 1, if feasible and applicable. Afterwards, check the accuracy of the information listed in Table 1. Purple headings need to be customized with information appropriate to the demonstration. Values are required to be entered in the cells highlighted in yellow. Cells highlighted in green will be automatically populated by the information you enter in other fields.

Table 3. Detailed Labor Costs

For each job category relevant to the project, please complete the following:

- Purple heading: list job titles of each type of staff that devotes time to project-related activities. Copy rows 19-25 as many times as needed to cover all types of staff
- Please include support staff such as clerical workers, as well as managers and professional staff. . Please include volunteers as a separate category.
- Row 1: list the number of employees in that category
- Row 2: list the average number of hours worked per week on project-related activities
- Row 3: list the employees' hourly rate (per labor category); if other units are easier to report, that is fine as long as the units are noted. Please leave as zero for volunteers. A value for their labor will be imputed as part of the analysis.
- Row 4: list the fringe benefits per hour for any individual that receives benefits (including mandated benefits)
 - This applies when an organization contributes a percentage of the employee's salary to FICA, health insurance, vacation and sick leave, pension or retirement, or other benefits. The fringe benefits rate equals the cost of the employee's benefits divided by the wages paid to the employee for the hours worked. For a full-time employee earning \$20 per hour (\$41,600 annually for 40 hours per week) where the employer pays a total of \$17,500 for benefits (such as employee's health insurance, life insurance, retirement benefits, paid time off, workers compensation insurance, etc.) the fringe benefits per hour are calculated as $\$17,500 / \$41,600$ or 42%, multiplied by the hourly wage rate.

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- Row 5: indicate how the fringe benefit rate is calculated
 - Is the fringe benefit rate a percentage of the employee's salary, a fixed amount, etc.?
- Row 6: automatically populates based on the information provided in rows 1 to 4.
- Please customize the purple headings and complete rows 1-6 for each type of staff. Also, please indicate if any staff members are temporary or if overtime labor is being used.

Table 4. ODC Schedule

- Other Direct Costs (ODCs) include items such as travel, printing, postage, and shipping. Please list the dollar values of ODCs for project-related activities.

Table 1. Awardee Expenditure Report

- Information from Tables 3 and 4 (the detailed labor costs and ODC schedule worksheets, respectively) will be set to automatically populate several fields on Table 1 as appropriate for each project. Please check this information for accuracy and make corrections on Tables 3 and 4 as needed.
- Rows 15 to 19: enter the value of Benefits-Related subcontracts in the provided categories.
- Rows 22 to 24: enter the value of Outreach and Direct Services subcontracts in the provided categories.

Table 2. Subgrantee Expenditure Report

Table 2 is a simplified version of Table 1 for use by major subgrantees. If subgrantees provide invoices or other reports that contain equivalent information, they can be used instead. If a subgrantee provides a major service, such as case management, it would also be valuable for them to complete at least Table 3.