Cost Workbook Training

3.12.2025

David Rein, Melissa Callaham
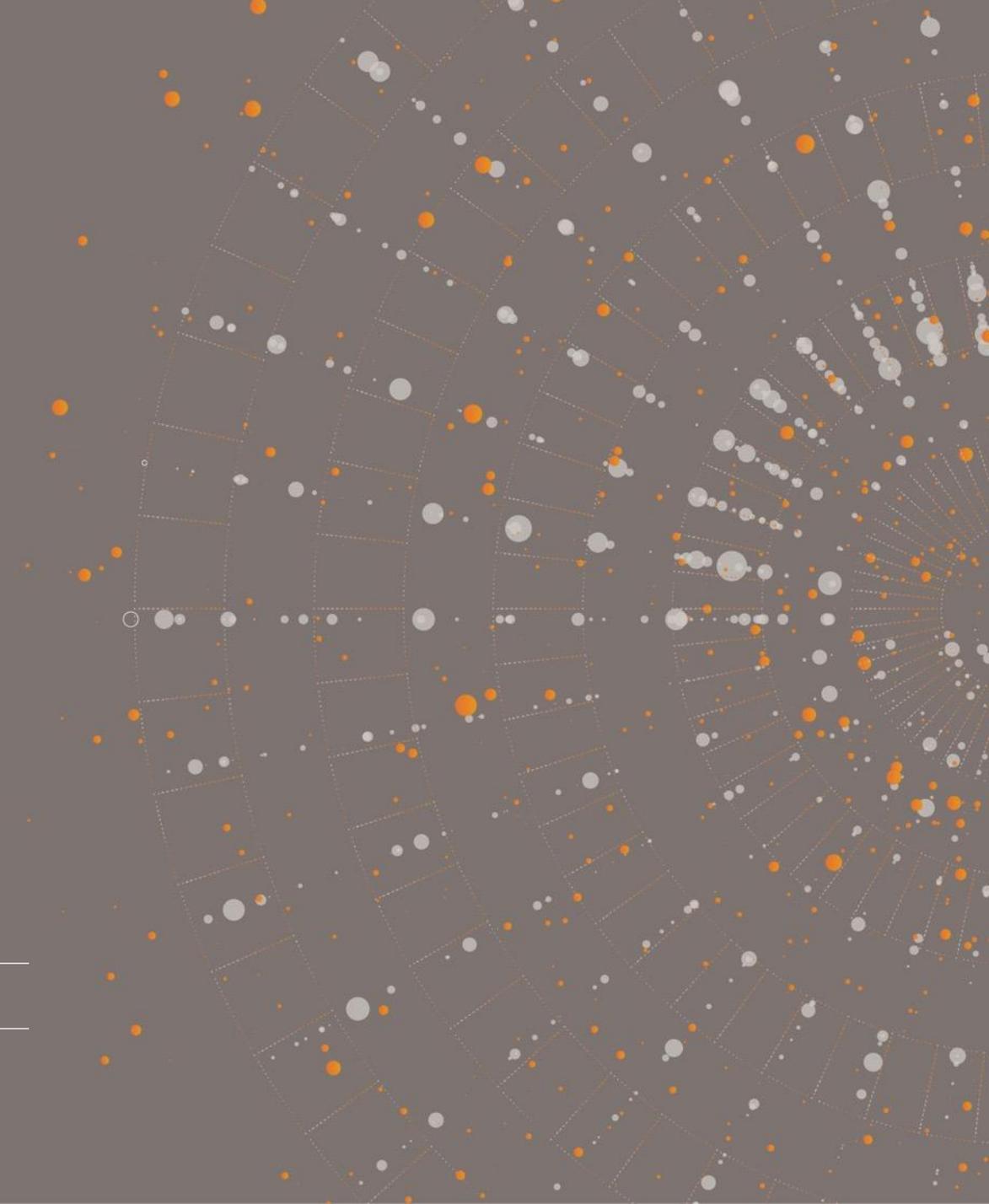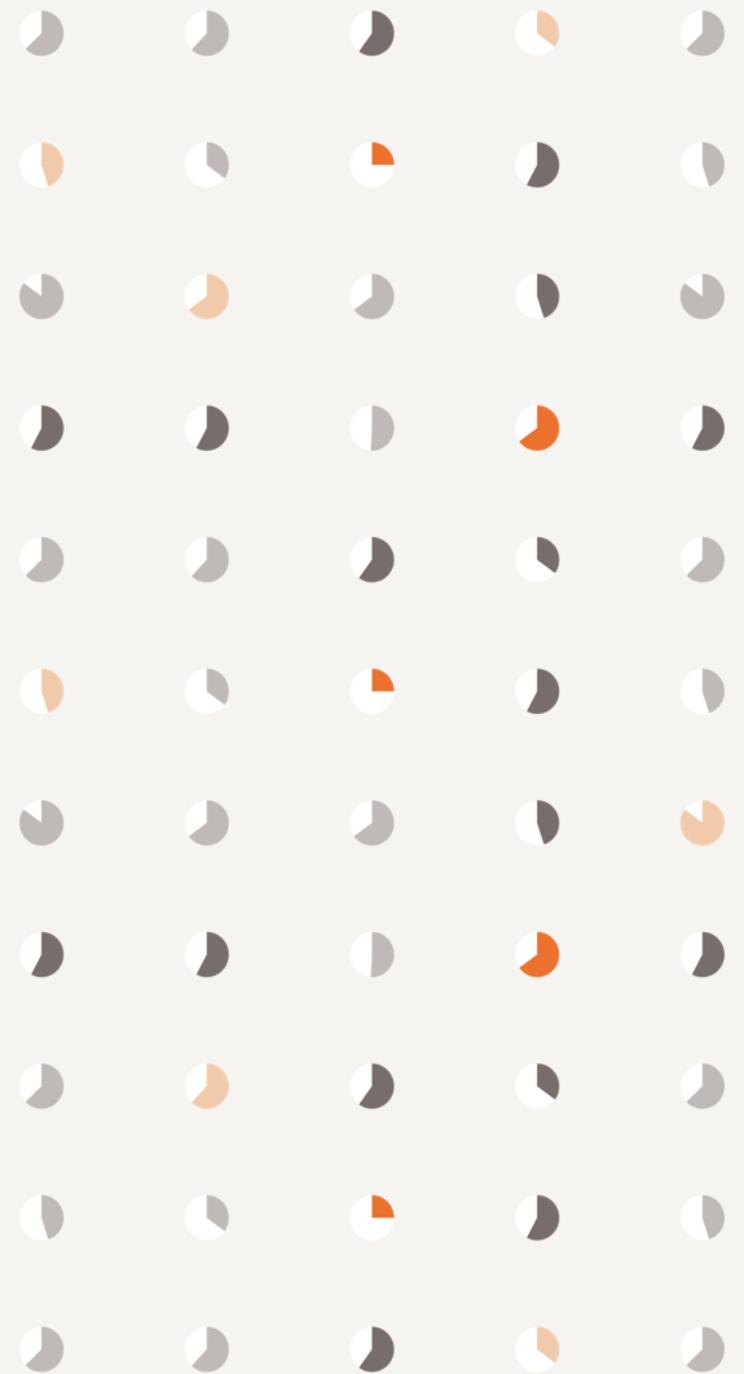
Agenda

Requested Data

Financial Data:

Staffing: These data are related to the Personnel and Labor Allocations.

General Expenses: These data are related to Contracted Services, Facilities, Supplies and Materials, Overhead, and Other Costs.

Outcomes:

Target Population: These data are related to Participation

Attrition: These data are related to overall organization's Attrition and Turnover.

Reviewer Comments

NORC reviewed each workbook for *internal consistency* and *verified accuracy* by comparing it with your organization's **Federal Financial Reports** and **Annual Performance Data Reports.**

- If the reviewer found a discrepancy, they provided feedback in the **Reviewer Comment** tab.

- These discrepancies need to be either corrected, or the reason for the discrepancy needs to be communicated to NORC.

- If you feel a comment was made in error, please put a note as to why you think your calculations are correct.

- NORC delivering these workbooks to HRSA on 4/25/2025; therefore, it is important to be as accurate and consistent as possible.

Data Discrepancy Categories

Financial Data Discrepancies	**Lump Sum**: Large expenses listed in the "other category" without explanations or details	
	FFR Difference: Difference in the total amount reported in the organizations Federal Financial Reporting and Cost Workbook.	There are inconsistencies in FFR data reports. However, differences may indicate an error in the workbook entry.
	Overhead Rate Error: Missing Overhead Rate or Overhead rate reported in Cost Workbook differs from rate in FFR data	
	Missing Information: Missing information which may include personnel, labor allocation, and/or expenses	
	Internal Discrepancies: The information provided is not consistent among the tabs.	*Example:* Staff information about paid employees on the personnel tab that are not included in the labor allocation tab
APR Data Discrepancies	**No APR Data**: Did not submit APR data	
	Mismatched Data: The APR data submitted in the worksheet does not match the HRSA APR Data	
	No Attrition Data: Awardee submitted partial or no attrition data.	*Note*: Only U3M awardees were required to submit attrition data as part of their APR

What Classifies as a Major Issue?

Over or Under $100,000 FFR Difference

Large FFR differences *may* signal errors in reported expenses or potential misreporting of costs.

Lump Sum in "Other" Expense Categories

Large lump sum in the other expense category that does not match application budget and/or makes up a large percentage of expenses.

Significant Missing Information

Missing data or incomplete sections within the Cost and Outcomes Workbook that are essential for the analysis.

Note: If you have a comment for a major issue and you feel a reviewer comment was made in error, please include an explanation next to the comment as to why your data is correct.
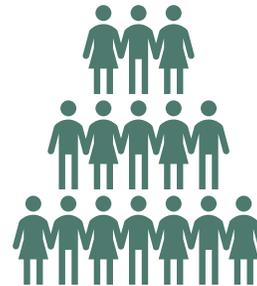
Staffing Sections (Tabs A, B, C)

Staffing

Within the staffing, category the following information is collected:

Project Reporting Year (Tab A)

Identifies the project year corresponding to the activities reported in the workbook. Each cost workbook will encompass the costs associated with one year of grantee project activities.

Personnel (Tab B)

Captures name, role, and labor expense for paid, contract, and in-kind employees supporting the grantee project.

Labor Allocation (Tab C) Divides the time each person spent supporting the project by activities related to intervention development, intervention delivery, recruitment, evaluation and research, and/or management and other related activities.

Project Reporting Year (Tab A)

- The information provided in the cost workbook corresponds to the project reporting period shown in Tab A.

- This reporting period will apply to all tabs in the workbook.

Project year   Start date: 1/1/2022
Project year   End date: 12/31/2023

(A separate cost workbook file will be used for each reporting year of grantee projects)

| Reviewer Assumptions | **A. Project Reporting Year** | B. Personnel | C. Labor Allocation |

Personnel (Tab B)

List paid employees, contracted employees, and in-kind employees who worked on your program during the reporting time period specified in Sheet A.

- **Paid Employee:** an individual who receives a W-2, who works either part- or full-time for the organization and has a role in developing and/or administering the intervention. Your organization pays federal and state payroll taxes for this individual.

- **Contracted Employee:** an individual who receives a 1099, who works either part- or full-time for the organization and has a role in developing and/or administering the intervention. Please include only contracts with people. Contracts for services are covered in Tab D.

- **In-kind Employee:** a volunteer or an employee, who conducts activities on behalf of the intervention, but is not being paid through the grant.

If you need to add additional rows, please right-click on the row number for the last row in the table and select "Insert".

Table B1. Paid Staff Employees

Staff	Role/Title	Total Annual Labor Expense (including fringe benefits and payroll taxes)	Months of the Year Worked on HPSWRTP/ PRMHW	% Time on HPSWRTP/ PRMHW
Joe Smith	PD/PI	$80,636	12	80%
Jane Doe	Project Manager	$75,493	12	100%
John Doe	Training Manager	$34,841	12	75%
Jane Smith	Diversity, Equity, and Inclusion Training Associate	$33,267	12	75%
Paid Employee 5				
Paid Employee 6				

| ▶ ... | Reviewer Assumptions | A. Project Reporting Year | **B. Personnel** | C. Labor Allocation | D. Contracted Services | E. Target Pop. Infor ... |

Personnel (Tab B)

For each paid, contracted, and in-kind employee, the following information should be included:

- **Staff Name**: The name of staff person.

- **Role/Title:** The title of the role that the person held.

- **Total Annual Labor Expense:** The total labor expense for the reporting period, including fringe benefits and payroll taxes.

- **Months Worked on the Project:** The number of months the employee worked on the project.

- **Percent Time:** The FTE percentage of time allocated to the project during the reporting period.

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| ▶ ... | Reviewer Assumptions | A. Project Reporting Year | **B. Personnel** | C. Labor Allocation | D. Contracted Services | E. Target Pop. Infor ... |

Labor Allocation (Tab C)

- For each paid, contracted, and in-kind employees in Tab B, please report the estimated percent of their time spent on each of the categories of service.

- Each employee's estimated total should sum to 100% (calculated in the last column) even if they only worked on the intervention project part-time.

- **Please note, if you added rows in Tab B, please make sure they carry over to Tab C.**

Section C1.

For each paid employee, please report the estimated percent of their time spent on each of the categories of service. Each employee's estimated total should sum to 100% (calculated in the last column) even if they only worked on the intervention project part time.

Table C1. Paid Employee Percent Intervention Time

Employee	Intervention Development	Intervention Delivery	Participant Recruitment	Evaluation and Research	Management and Other HPSWRTP/ PRMHW	% Time allocated (sum to 100%)
Joe Smith	20	20	20	20	20	100
Jane Doe	40	40			20	100
John Doe			30	30	40	100
Jane Smith	10		15	50	25	100
Paid Employee 5						0

Expense Sections (Tabs D, F, G, H, I)

Expenses

Within the expenses category, the following information is collected:

Contracted Services (Tab D)

For grantee project-related services delivered by contracted organizations. Divided into broad categories related to repair and maintenance, security, advertising/marketing, or other services.

Facility Costs (Tab F)

Costs that the grantee project incurred to use, rent, or otherwise pay for space and facility-related costs for the project reporting period.
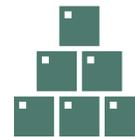
Supplies and Materials (Tab G)

Collects costs of materials, including software, office supplies, local travel related costs, etc.

Other Costs (Tab H)

Includes costs not captured in other categories, including continuing education fees or costs, out-of-town related travel expenses, participant incentives, and/or training fees, etc.

Overhead and Administrative Charges (Tab I)

Indirect costs on labor, facilities, and other costs.

Contractor Services (Tab D)

- In Tab D, enter contracts with companies/corporations that provided services supporting the intervention.

- The columns in Table D1 include the name of the contracted service, amount, and to which category the contract should be allocated.

Table D1. Contracted Services by Amount and Category

Contracted Service	Amount	Which Service Category should this Contract be allocated to?*	Notes/Comments?
XYZ Web Hosting	$20,000.00	Intervention Delivery	Hosts the webinars
New House Trainers	$15,000.00	Intervention Development	Develops the trainings
Total (all contracts)	$35,000.00		

* The dropdown list contains the following categories: 1) Intervention Development, 2) Intervention Delivery, 3) Participant Recruitment, 4) Evaluation and Research, 5) Management, and 6) Other HPSWRTP/PRMHW related services

Contractor Services (Tab D)

- ## The category dropdown options include:

  - Intervention Development

  - Intervention Delivery

  - Participant Recruitment

  - Evaluation and Research

  - Management

  - Other HPSWRTP/PRMHW related services

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Contractor Services (Tab D)

- This differs from the information captured in Tabs B and C which is focused on contracts with an individual person. If your intervention had a contract with a person, then that information should have been entered in sections B2 and C2 in Tabs B and C, respectively.

- An example of a contract for services would be a contract with a software vendor to provide texting services, a van service to provide transportation, advertising/marketing, or medically related services.

Table D1. Contracted Services by Amount and Category

Contracted Service	Amount	Which Service Category should this Contract be allocated to?*	Notes/Comments?
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* The dropdown list contains the following categories: 1) Intervention Development, 2) Intervention Delivery, 3) Participant Recruitment, 4) Evaluation and Research, 5) Management, and 6) Other HPSWRTP/PRMHW related services

Building and Facilities (Tab F)

In Tab F, the cost of the facilities used for the project during the reporting period is recorded. If there are no facility costs you can skip to Tab G.

F1.	Did you pay for space or facilities used for the intervention?

	Yes/No	NO	If NO, skip to Sheet G.

F2.	What percentage of the space was used for the intervention? For example, if the space was used for multiple purposes, what estimated percentage of space or facilities was used for the intervention?

	Percentage	%

F3.	What was the annual cost (rent or mortgage payments) for the space you acquired?

	Total	$

F4.	What categories best describes the service you used this facility for (select all that apply)

| ▶ | ... | B. Personnel | C. Labor Allocation | D. Contracted Services | E. Target Pop. Information | **F. Buildings and Facilities** | H. Other Costs | ... |

Note: These charges are specific to building rental costs and separate from the facility and administration costs which are recorded in Tab I. New Overhead, Admin Charges.

Supplies and Materials (Tab G)

- Table G lists the total costs of supplies and materials used by the intervention during the reporting period for the Cost Workbook.

- You may list itemized costs, add rows for items that are excluded from the list, or simply provide the total amount of excluded costs in the other items category, if known.

- If not applicable to the intervention, please leave blank.

Table G. Total Costs of Supplies and Materials for 1/1/2022-12/31/2022

Expense	Amount
a. Software Expense	$5,000.00
b. Office Supplies	$1,000.00
c. IT Network/Computer related	$10,000.00
d. Snacks, Food, Decoration	$3,000.00
e. Gasoline (for employees)	$2,040.00
f. Transit/Bus Fees (for employees)	
g. Other items	
h. *Total*	$21,040.00

▶ ... **G. Supplies and Materials** | H. Other Costs | I. New Overhead,

Other Costs (Tab H)

- Please review and verify the information about the listed additional costs.

- If not applicable to your intervention, please leave it blank.

- If you are uncertain where a cost should go (contracted services, supplies and materials, or other costs) please just note where you recorded it and why in the Reviewer Assumptions tab.

Table H. Costs Associated with Expense Categories during [time period reported in Sheet A]

a. Communications (e.g., telephone, postage, printing, ads, subscriptions)	
b. Intervention related participant transportation (e.g., providing participants transportation to and from the intervention; subsidizing participant costs for transportation to and from the intervention) (if not contracted services)	
c. Staff training fees	$2,309.00
d. Staff out of town travel for awardee meeting or research and evaluation	$4,090.00
e. Staff out of town travel for intervention related reasons	
f. Gift Cards/incentives for participants	$40,000.00
g. Continuing education fees or costs	$5,000.00
h. Tutition	$3,500.00
h. Any other costs not yet accounted for in this questionnaire	
Total	**$54,899.00**

▸ ... | G. Supplies and Materials | **H. Other Costs** | I. New Overhead, Admin Charges | J. Attrition

New Overhead, Admin Charges (Tab I)

- Overhead costs are indirect costs charged on labor and expenses.

- For each type of cost, please review and verify whether overhead costs are included (and update if not accurate).

- For costs where overhead is included, please provide the overhead rate and identify what the overhead costs pay for.

- When one overhead rate is applied to the total grant, please enter that rate in each category.

Table I. Overhead and Administrative Charges

Category	Costs include overhead?	Overhead rate	What is this rate intended to pay for?	Notes/Comments
Labor - Employee (Section C)	Yes	8%	Facilities and Administration	F&A Rate Applied to Total Grant
Labor - Contractor (Section C)	Yes	8%	Facilities and Administration	F&A Rate Applied to Total Grant
Contracted Services (Section D)	Yes	8%	Facilities and Administration	F&A Rate Applied to Total Grant
Buildings and Facilities (Section F)	Yes	8%	Facilities and Administration	F&A Rate Applied to Total Grant
Supplies and Materials (Section G)	Yes	8%	Facilities and Administration	F&A Rate Applied to Total Grant
Other Costs (Section H)	Yes	8%	Facilities and Administration	F&A Rate Applied to Total Grant

... | G. Supplies and Materials | H. Other Costs | **I. New Overhead, Admin Charges** | J. Attrition amd Turnover

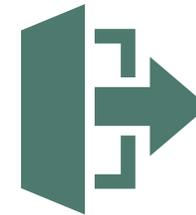# Annual Performance Reporting (Tabs E, J)

Annual Performance Report Data

Within the APR category, the following information is collected:

Participant Information

Captures the number of participants by profession type and particular training activity, as defined by each grantee.

Attrition and Turnover

The attrition rate represents the proportion of employees leaving an organization during a set period, based on average employment numbers. The turnover rate shows how well the organization fills its vacancies by comparing new hires to recruited positions
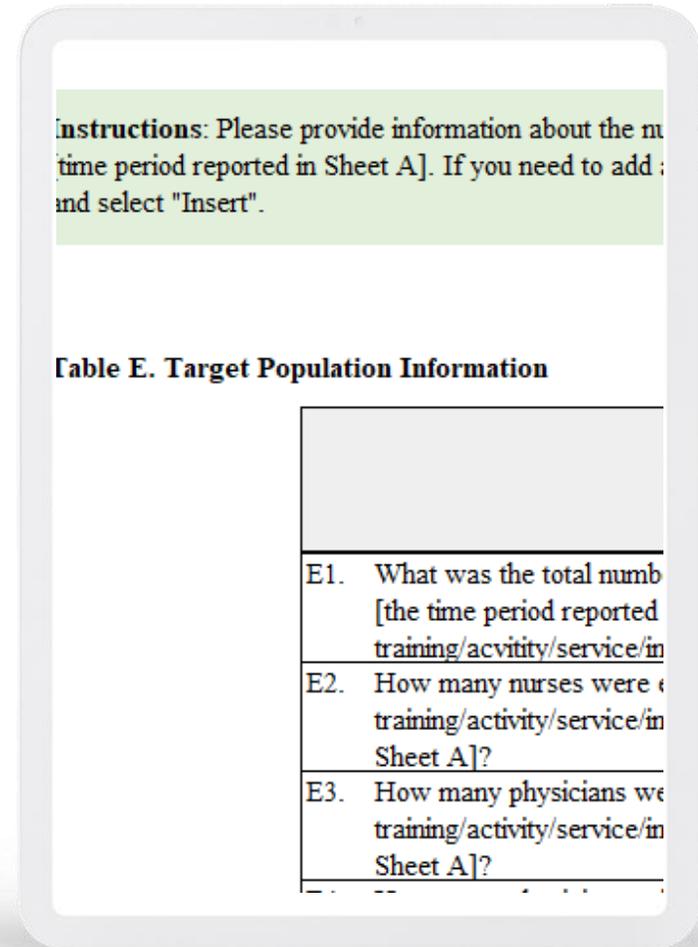
Note: In the event the APR data available to the NORC team does not correspond with the entire reporting period, this will be indicated in the Reviewer Assumptions Tab.

I APR and Reporting Period Guidance

The time period in the Cost Workbook is based on the financial reporting period which differs from the APR reporting period.

Please verify and/or edit performance data pre-populated into Table E and Table J according to the corresponding APR reporting period as shown below.

Program Year	Financial Reporting Period	APR Period
1	Jan. 1, 2022 to Dec. 31, 2022	Jan 1, 2022 to June 30, 2022
2	Jan. 1, 2023 to Dec. 31, 2023	July 1, 2022 to June 30, 2023
3	Jan. 1 2024 to Dec. 31, 2024	July 1, 2023 to June 30, 2024 July 1, 2024 to Dec. 31, 2024*

Instructions: Please provide information about the n[...] time period reported in Sheet A]. If you need to add [...] and select "Insert".

Table E. Target Population Information

E1. What was the total numb[...] [the time period reported [...] training/acvitity/service/in[...]

E2. How many nurses were [...] training/activity/service/in[...] Sheet A]?

E3. How many physicians we[...] training/activity/service/in[...] Sheet A]?

Additional Resources

The following resources are available to guide awardees completing this report:

- Cost-Benefit Assessment: Completing the Staffing Sections

- Cost-Benefit Assessment: Completing the Expenses Sections

- Cost-Benefit Assessment: Completing the APR Data Sections

- Cost-Benefit Assessment: Glossary of Terms and FAQ
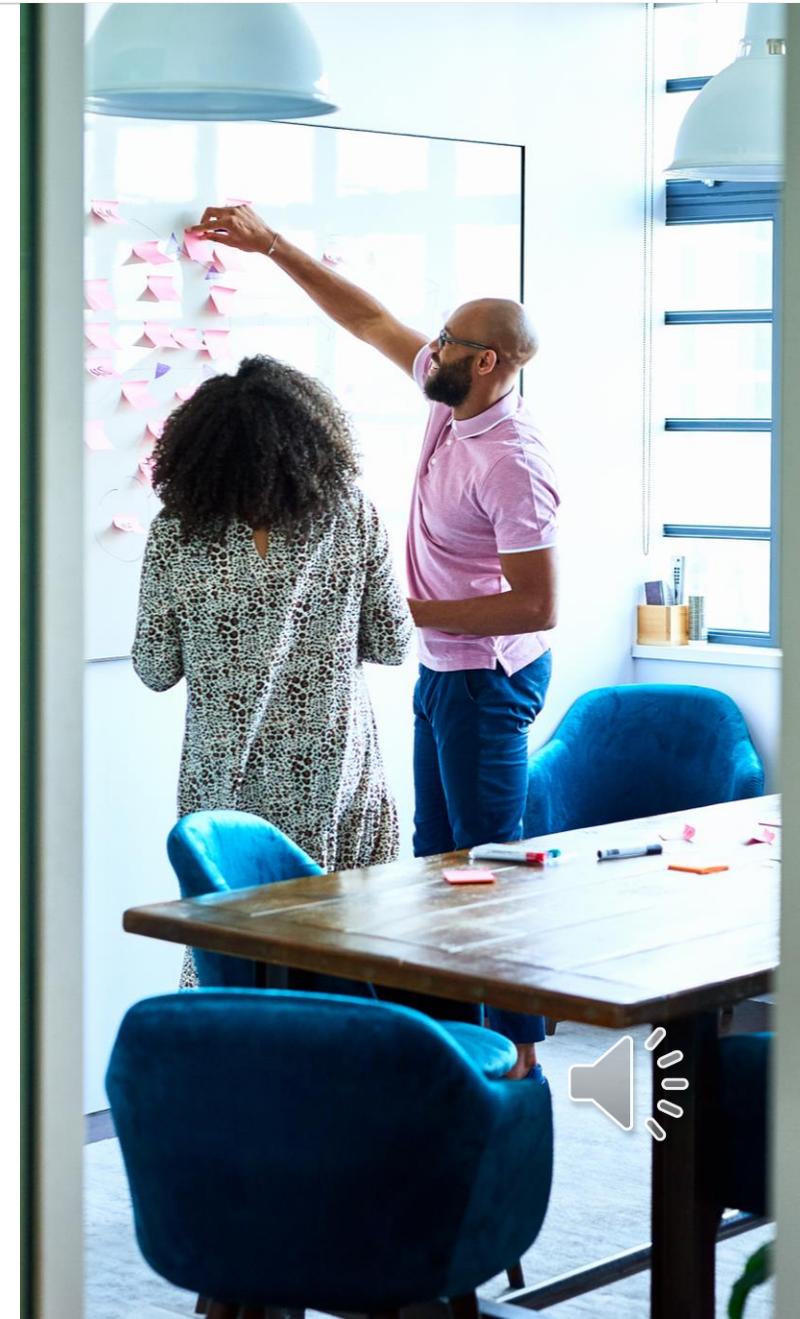
Questions?
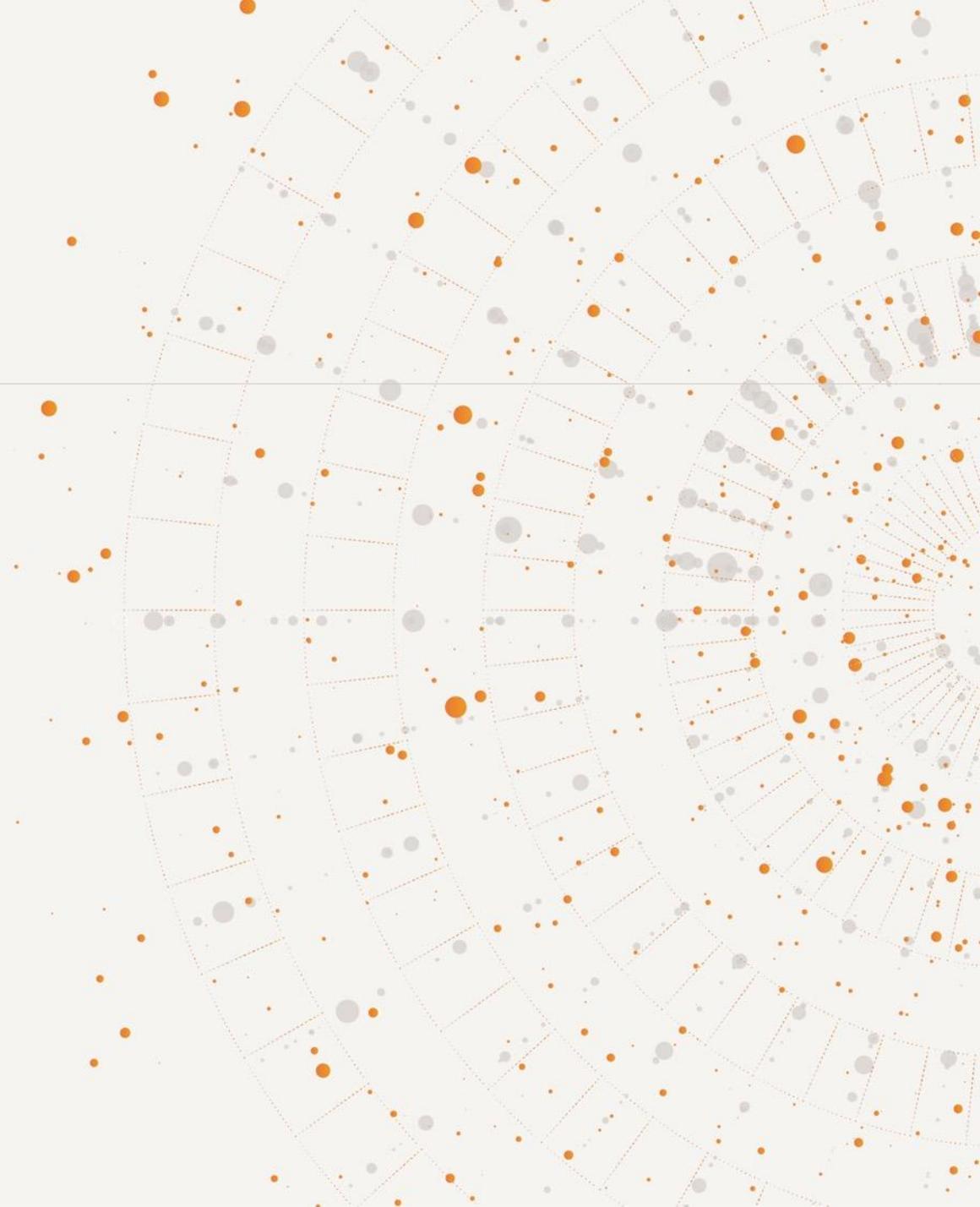
Appendix

Additional Guidance: Staffing Sections

Additional Months Worked on the Project Guidance

• A person who worked part- or full-time on the project for the entire year would have worked **12 months** on the project.

• A person who joined the organization in July and worked on the project through December would have worked on the project for **six months**.

• A person who pitched in on the project from July through August while someone else was out on maternity leave would have worked **two months** on the project, even if they worked for the organization the entire year.

• A person who is a listed employee on the project but did not perform any work for the project would have worked **zero months** on the project, even if they worked for the organization the entire year.

Note: The months worked on the project is not available in the application or NCC; therefore, it will not be prepopulated.

Additional on Unobligated Balances

Your program has an estimated unobligated balance for this grant period.

Please subtract the funds from the respective categories for which money was not spent. For example, your application originally stated John Doe was going to be the Project Director, but he left the organization before the project started. Jane Ryan was hired in his place. In this case, you should remove John Doe's information from the cost workbook and replace it with Jane Ryan's information.

The cost workbook should reflect the funds as they were actually spent during the grant period, not what was originally proposed in the application.

Note: Some NCC's provided a large sum that was not specifically broken out by categories. In these instances, the NCC data was not included in the prepopulated Cost Workbook.

Example Scenario #1: Contracted Employee

Your organization has contracted with Sally Reynolds for 150 hours at the rate of $100 per hour to conduct three trainings on mindfulness. Sally receives a 1099 and she spent a total of 3 months developing and delivering the trainings. You also contracted with ABC Web Hosting to develop your website for $10,000.

Sally would be entered into the personnel section under contracted employee and ABC Web Hosting would be entered into the Contracted Services tab.
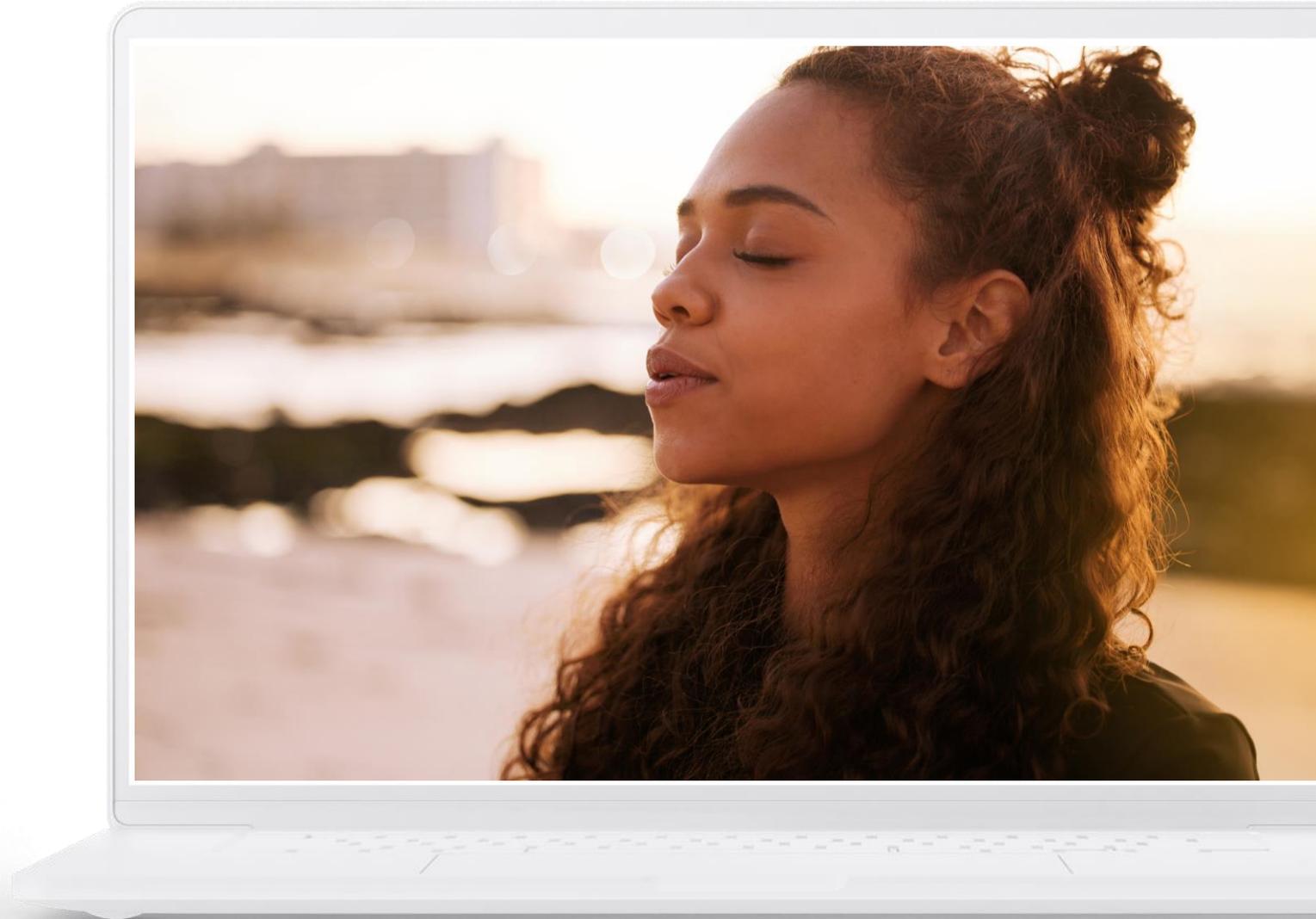
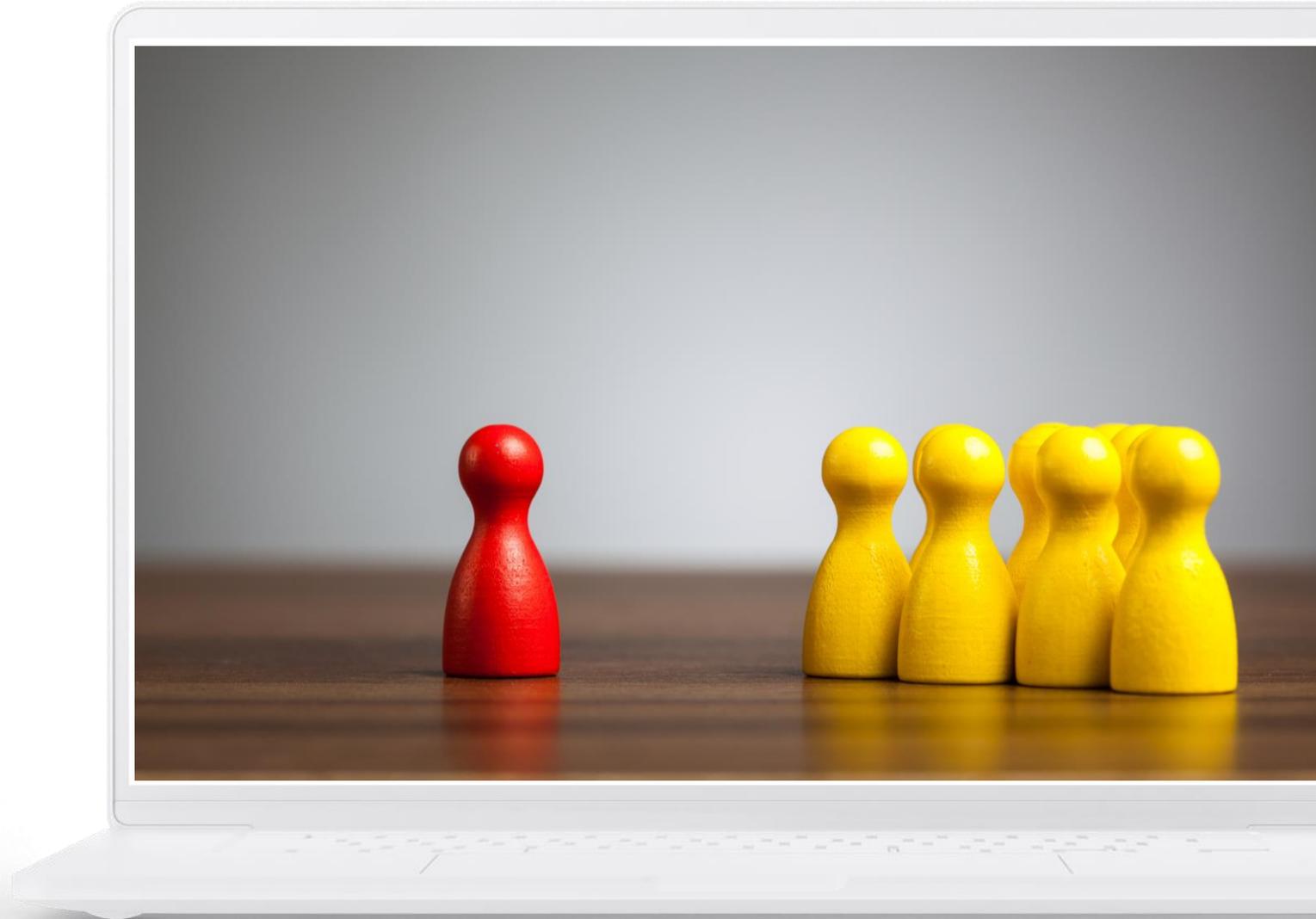Example Scenario # 1: Based on the example, you would verify that Table B2 is completed as shown below.

Table B2. Contracted Employees

Staff	Role/Title	Total Annual Labor Expense (including fringe benefits and payroll taxes)	Months of the Year Worked on HPSWRTP/ PRMHW	% Time on HPSWRTP/ PRMHW
Sally Reynolds	Consultant	$15,000	3	7%
Contracted Employee 2				
Contracted Employee 3				

Example Scenario 2: In-Kind Employee

The salary for Ryan Page, the project director, is $250,000 which is over the HRSA salary cap of $199,300. Your organization has a fringe benefits rate of 32%. He is working 100% time on the project for the full calendar year.

Because Ryan's salary is over the HRSA salary cap this means his time spent working on the grant is not fully paid by the grant. His information would be entered in both the paid employee and in-kind tabs.

Example Scenario # 2: Based on the example, you would verify that Table B3 is completed as shown below.

Table B3. In-kind Employees

Staff	Role/Title	Total Annual Labor Expense (including fringe benefits and payroll taxes)	Months of the Year Worked on HPSWRTP/ PRMHW	% Time on HPSWRTP/ PRMHW
Ryan Page	Project Director	$66,924	12	100
In-kind Employee 2				
In-kind Employee 3				

Additional Guidance: Expenses

Example Scenario #1: Contracted Services

Your organization has contracted with Sally Reynolds for 150 hours at the rate of $100 per hour to conduct three trainings on mindfulness. You also contracted with ABC Web Hosting to develop your website for $10,000.

Sally's information would be entered into the personnel section under contracted employee and ABC Web Hosting would be entered into the Contracted Services tab.
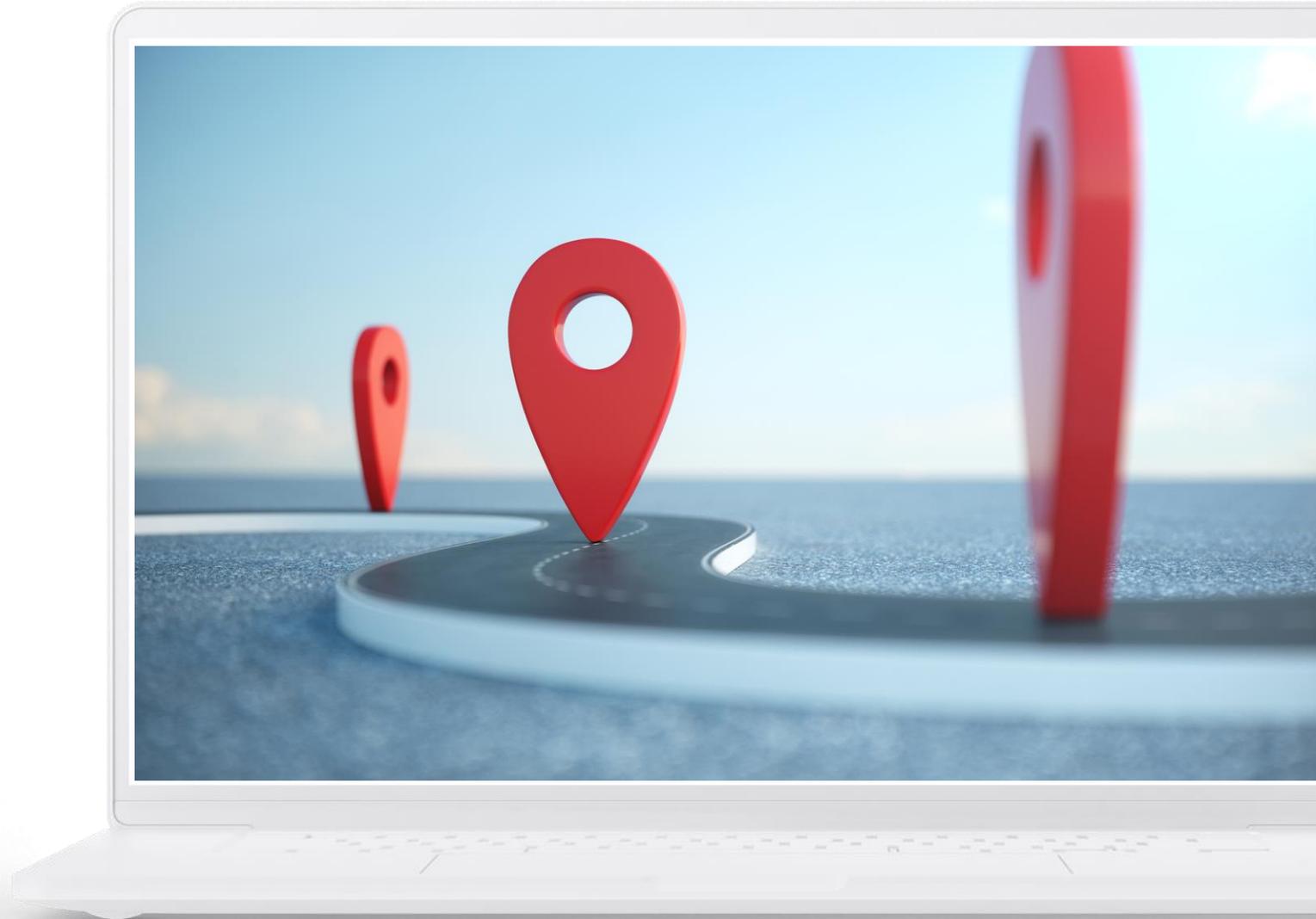
Example Scenario # 1: Based on the example, you would verify that Table D1 is completed as shown below.

Contracted Service	Amount	Which Service Category should this Contract be allocated to?*	Notes/Comments?
ABC Web Hosting	$10,000.00	Intervention Development	Developed Website
New House Trainers	$15,000.00	Intervention Development	Develops the trainings
Total (all contracts)	$35,000.00		

* The dropdown list contains the following categories: 1) Intervention Development, 2) Intervention Delivery, 3) Participant Recruitment, 4) Evaluation and Research, 5) Management, and 6) Other HPSWRTP/PRMHW related services