

# Cost Reporting Guidance for USAID-Funded Education Activities: Annexes

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# Overview

These annexes were produced by the USAID Office of Education for implementing partners of USAID-funded education activities. The annexes contain definitions, examples and templates to help USAID implementing partners implement USAID Cost Reporting Guidance<sup>1</sup>. The annexes consist of three related parts:

## Annex A: Reporting on expenditure

- Explains how to integrate cost categories into standard USAID financial reporting.
- Provides guidance to partners on how to set up their financial system to capture expenditure data in real time according to USAID Cost Reporting Guidance;
- Includes detailed description of cost categories and can serve as a foundation for partner staff training for accurate time recording;
- Includes explanation of what "ingredients" USAID is looking for in cost reporting.

## Annex B: Reporting on contributions

- Explains what contributions partners should report on as part of cost reporting;
- Explains the difference between government and non-government contributions;
- Includes templates for reporting on contributions, including cost share.

## Annex C: Reporting on details of outputs and dosage

- Outlines the differences between PPR reporting and reporting on outputs and dosage for cost analyses;
- Illustrates linkages between cost categories, standard indicators, and dosage/output details;
- Includes templates for reporting on details of dosage and outputs for different types of education activities.

Cost reporting is part of activity technical reporting designed to improve efficiency, effectiveness and sustainability of USAID-funded programming in the education sector. It is designed to be minimally burdensome for implementing partners. Whenever possible, partners are encouraged to draw upon existing data rather than invest in new data collection efforts. Cost reports will not be subject to an audit.

Technical assistance for setting up a cost reporting system is available upon request from USAID/Washington Office of Education.

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<sup>1</sup> <https://www.edu-links.org/resources/usaids-cost-reporting-guidance>

# ANNEX A. Reporting on Expenditure

## A I. Detailed Description of Reporting Categories

This Annex offers a detailed description of the standard cost categories and illustrative sub-categories for reporting. These cost reporting categories should be used by USAID-funded activities in recording all expenditure, including cost share, in real time, as well as in classifying additional contributions that activities leverage. Table I offers examples of illustrative sub-categories for each of the standard reporting categories:

Table A I. Standard Cost Reporting Categories

#	Standard Category	Illustrative Sub-Categories
1.	General operations, management, and reporting	a. General operations b. General management c. Donor reporting
2.	Assessments and evaluations	a. Learning assessments and evaluations b. Research and learning agendas
3.	Higher education/Pre-service teacher training	a. Intervention development (non-recurrent costs) b. Intervention implementation (recurrent costs)
4.	In-service teacher training	a. Intervention development (non-recurrent costs) b. Intervention implementation (recurrent costs)
5.	Teaching and learning materials (TLM)	a. New TLM development and testing (non-recurrent costs) b. Production and distribution of TLMs (recurrent costs)
6.	System strengthening	a. Policy revision/development b. Capacity building c. Data systems strengthening (monitoring, EMIS)
7.	Private sector engagement	a. Public-private partnership development b. Internships/direct placement c. Labor market assessments
8.	Parents/community engagement	a. Intervention development (non-recurrent costs) b. Intervention implementation (recurrent costs)
9.	Safe schools and infrastructure	a. Permanent schools/classrooms (construction, furniture, supplies) b. Temporary schools/classrooms (construction, furniture, supplies) c. School policies relating to safety
10.	Grants, scholarships, and cash transfers to individuals/families	a. Scholarships b. Grants to individuals c. Cash transfers
11.	Grants to organizations	a. Grants to government institutions b. Grants to non-government organizations c. Payments for direct service delivery
12.	Other (if applicable)	As appropriate

## **I. General operations, management and reporting**

All projects are expected to report on the “General operations, management and reporting” category. This category includes labor and other expenditure that is specific to USAID and would not be part of the transfer of the intervention to the host government, such as rent, transport, safety & security, and general management. In estimating the costs of specific components of the USAID-funded intervention for scale or sustainment by the host government or other parties, costs reported in this category will be excluded. Therefore, it is important to not include costs inherent to the education interventions that are supposed to be sustained after the end of USAID funding.

### **EXAMPLES:**

#### **WHAT TO INCLUDE:**

- General operations: labor and other costs for finance staff, safety and security personnel, general administrative support, drivers, and other support for operations.
- General management: labor and other costs for activity director, chief of party, deputy chief of party for operations.
- USAID-specific reporting and compliance: labor and other costs of field M&E staff engaged in routine monitoring and DQA for reporting on standard indicators, compliance specialists, contracts specialists, etc.
- Direct operations-related costs such as rent of in-country facilities, utilities, communication services, legal fees, audits, software licenses, liability insurance, banking fees, vehicle pool, safety & security costs (including equipment, visibility, etc) that are for USAID project staff only.
- Costs linked to humanitarian coordination
- Startup and close down of the activity.
- Visibility

#### **WHAT TO REPORT ELSEWHERE:**

- Management of specific technical components and deliverables: labor and other costs of the Technical Director, Component Manager, technical assistance/consultants relating to specific components, etc. Management of specific technical tasks relating to components of the activity should be reported in the relevant cost category. If staff work on multiple components, they should report their labor in cost categories corresponding to the tasks they engage in.
- Assessments and evaluations: labor and other costs associated with large-scale assessments and evaluations should be reported under “Category 2. Assessments and evaluations”.
- Safety & security costs linked to assuring education services are safe for learners, teachers, and school personnel should be included in “safe school” category.

Sub-categories for a) operations, b) management and c) donor reporting are highly recommended for all activities. For activities with an expected high level of management effort devoted to building capacity of local partners/sub-contractors in USAID compliance rules and regulation it is recommended to establish a dedicated “Management of sub-contractors” sub-category.

## **2. Assessments and evaluations**

This category should include costs of evaluations and large-scale assessments, such as EGRA or sector assessments. Those data collection, analysis and reporting activities that are designed to support specific intervention components should be reported in the appropriate cost reporting category.

## **EXAMPLES:**

### WHAT TO INCLUDE:

- Expenditure for evaluation/assessment data collection,
- Consultant and staff time to support evaluations/assessments,
- Costs associated with ethics review board clearances,
- Technology and other materials for assessments,
- Transcription, translation, or other data entry costs,
- Development of measures and protocols,
- Data quality assurance staff time, travel and materials,
- Engagement events around assessment objectives, plans, and dissemination of results,
- Co-developing and complementing a learning/research agenda with the government

### WHAT TO REPORT ELSEWHERE:

- Routine data collection designed to improve instruction and local accountability (such as classroom formative assessments, school report card development and implementation) should be reported under “Category 6. System strengthening”, capacity building sub-category;
- Labor market assessments to inform the development of interventions should be reported under “Category 7. Private sector assessment/engagement” category.
- Institutional and organizational assessments implemented to better understand system gaps should be captured under “Category 6. System strengthening”, capacity building sub-category.
- Needs assessments should be reported under the main technical category which those assessments are designed to inform, including assessments aimed at identifying potential school locations.

It is anticipated that under the adaptive management approach some partners will extensively use monitoring, evaluation, research and learning approaches to inform the dialogue with the national government and ultimately technical implementation of activity tasks. To avoid confusion with coding of the M&E activities, this Guidance recommends coding all USAID compliance-focused tasks under Category 1. General operations, management and reporting. Tasks associated with generating and disseminating new knowledge about the dynamics of the education system and its performance should be reported under “Category 2. Assessments and evaluations”.

Standard sub-categories may include a) learning assessments and evaluations; b) research/learning agendas. Sub-categories are not mandatory but recommended if USAID, partner government or implementing partner would like to estimate costs of a specific task reported in this cost category. For example, the host government might wish to know the cost of conducting an EGRA; in such case costs of EGRA planning, administration and data analysis could be tracked through a custom sub-category.

### **3. Pre-service teacher training**

This category of expenditure reporting includes all labor, materials, and other resources expended for training future teachers or para-professional educators who are currently enrolled in/attending pre-service teacher training institutes. The objective of these trainings must be to improve knowledge and practice of pre-service teacher preparation through strengthening of curricula or instructional approaches in the teacher training institutions. “Training” is understood as a transfer of knowledge in content area of instruction, assessments, pedagogical practices, capacity to provide a healing and supportive environment for students, language competency, use of instructional technology, and pre-service practicum, among other areas.

## EXAMPLES:

WHAT TO INCLUDE: Examples of labor and other costs in this cost category include:

- Revisions/development of pre-service curricular materials
- Training instructors in teacher training institutions;
- Training administrators and officials in teacher training institutions;
- Formative assessment of instructional practices, instructor beliefs and attitudes, to inform the development of pre-service teacher training approach;
- Development and implementation of instructor competency assessments if used to improve training/coaching in teacher training institutions;
- Training coaches who support teacher training practice improvement through routine visits and feedback;
- Development and production of materials for coaches who support teacher training practice improvement through routine visits and feedback;
- Development, piloting and distribution of instructional software and content designed for pre-service teacher training, including MOOCs;
- Pre-service training for teachers who will provide accelerated education or education in non-formal schools;
- Study tours to support improvement of teacher training practice.

WHAT TO REPORT ELSEWHERE:

- All tasks related to improving in-service teacher training should be coded in “In-service teacher training” cost category.
- Parent training should be reported under “Parent/community engagement” category;
- Training of the government officials to support pre-service policy development should be reported under “System strengthening” cost reporting category.
- Grants to teacher training institutions to support improvement in infrastructure/facility upgrades should be reported under “Grants to organizations” cost reporting category.
- Training teachers in new teacher accountability policies should be reported under “System strengthening” cost reporting category unless it is an integrated part of pre-service teacher training on content and pedagogy.

Standard sub-categories may include a) non-recurrent intervention development costs, b) recurrent intervention implementation costs. Sub-categories for intervention development/implementation are required when development component exceeds 5% of the overall activity budget. Other sub-categories are not mandatory but recommended if USAID, partner government or implementing partner would like to estimate costs of a specific task reported in this cost category.

## 4. In-service teacher training

This category of expenditure reporting includes all labor, materials and other resources expended for training or coaching the teaching force already employed or deployed in the formal or informal education system (including para-professional teachers or teaching assistants), facilitators, instructors, principals, coaches, mentors, secondary or higher education instructors/faculty, with the objective of improving knowledge and practice of instruction. “Training” is understood as a transfer of knowledge in content area of instruction, assessments, pedagogical practices, capacity to provide a healing and supportive environment for students, language competency, use of instructional technology, among other areas.

## EXAMPLES:

WHAT TO INCLUDE: Examples of labor and other costs in this cost category include:

- Training master trainers in any type of education program in a cascade model;
- Training facilitators/instructors in alternative education programs/alternative learning programs and workforce development activities;
- Training administrators and officials who oversee/support an in-service teaching force;
- Formative assessment of instructional practices, instructor beliefs and attitudes, to inform the development of in-service teacher training approach;
- Development of training plans and materials to support in-service teacher training;
- Development and implementation of instructor competency assessments if used to improve training/coaching;
- Training coaches who support in-service teaching practice improvement through routine visits and feedback;
- Development and production of materials for coaches who support practice improvement through routine visits and feedback;
- Study tours to improve in-service teaching practice.

WHAT TO REPORT ELSEWHERE:

- All tasks related to improving pre-service teacher training should be coded in “Higher education/Pre-service teacher training” category.
- Parent training should be reported under “Parent/community engagement” category;
- Training of the government officials to support policy development should be reported under “System strengthening” category.
- Training teachers in new teacher accountability policies should be reported under “System strengthening”.
- Payments to organizations to support teacher incentives for direct service delivery should be reported under “Grants to organizations” category.

Standard sub-categories may include a) non-recurrent intervention development costs, b) recurrent intervention implementation costs, Sub-categories for intervention development/implementation are required when development component exceeds 5% of the overall activity budget.

Custom sub-categories may be used when USAID, partner government, or the implementing partner would like to estimate costs of a specific task reported in this cost category or compare different models of in-service teacher training. Custom sub-categories may be used to track differences in in-service teacher training for teachers in remote versus centrally located schools, state versus non-state schools, or different content of in-service teacher training (e.g., by subject, language, or for specific groups, like children with disability).

## **5. Teaching and Learning Materials (TLM)**

This category includes expenditure on all labor, materials and other resources that have the end goal of delivering teaching and learning materials into the hands of final beneficiaries for whom they are designed, including virtually.

Understanding of costs of producing teaching and learning materials is very important to USAID. We recognize differences in cost for different types of materials, for example, books versus readers versus workbooks, books in color versus black & white, hard cover books versus soft cover books. **In reporting on teaching and learning materials category, partners are encouraged to provide as much detail to USAID as possible, to enable not only unit cost computations for various kinds of materials, but also computations for reprinting and distribution of some of the materials produced by the activity.**

## **EXAMPLES:**

### WHAT TO INCLUDE:

- Development or revision of curricula for reading or other subjects, including for alternative basic education/alternative learning programs;
- Development or revisions of workforce development/entrepreneurship curricula; conflict prevention/peacebuilding or civics education curricula;
- Development, piloting, production and distribution of books, guides, scripted lessons, formative assessments, and other materials that are used to support instruction and learning in schools or non-formal learning centers. The intended users could be for master trainers, teachers, facilitator, mentors, coaches, students, learners, parents, local organizations, individuals or entities.
- Development, piloting, production and distribution of books and other materials designed for use in schools, learning centers, workforce development centers, communities, through mobile libraries, parent-teacher associations, and other means;
- Development, piloting and distribution of instructional software and content;
- Translation of content;
- Procurement and distribution of instructional technology (e.g., cell phones with speakers, MP3 players with speakers, tablets, e-readers, radios, solar panels or generators to power instructional technology, internet access or mobile data).

### WHAT TO REPORT ELSEWHERE:

- Development/revisions of pre-service teacher training curricula should be reported under “Higher education/Pre-service teacher training” category, “development” sub-category.
- Development/revisions of in-service teacher training curricula and materials should be reported under “In-service teacher training” category, “development” sub-category.
- Cash grants to organizations for purchasing equipment or materials should be reported under “Grants to organizations” category.

Standard sub-categories may include a) intervention development (non-recurrent costs), b) intervention implementation (recurrent costs). Sub-categories for intervention development/implementation are required when development component exceeds 5% of the overall activity budget.

Custom sub-categories must be used when USAID, the partner government, or implementing partner need to estimate costs of a specific task reported in this cost category or compare different kinds of materials. For example, the cost of development and production of materials in a mother tongue is different from the cost of development and production of materials in English or French. Separating those costs through dedicated custom sub-categories will allow estimating differences in costs of production of materials in different languages to inform future budgeting and planning. Likewise, tracking costs of print versus digital materials through custom sub-categories may help answer important policy questions.

## **6. System strengthening**

This category of cost reporting includes all labor, materials and other direct costs that have the end goal of strengthened systems and accountability, including education-related policies, data systems, and human capacity of the host country government staff to provide high quality education services.

## **EXAMPLES:**

### WHAT TO INCLUDE:

- Professional and organizational development for ministries, state/provincial and local/district educational agencies, and local NGOs;
- Establishing/strengthening national education policies, frameworks or standards, including, but not limited to, early childhood education policies, regulatory frameworks for non-state schools, proficiency standards and benchmarks, education-related policies, regulations and policy implementation plans;
- Developing/implementing emergency preparedness policies and plans (including disaster risk reduction, early warning systems, etc.);
- Introducing/revising laws, policies, regulations or guidelines on national, regional or sub-regional level that affect provision of and access to education and the process of education delivery;
- Establishing/strengthening national assessment system;
- Developing, strengthening or implementing education management information systems (EMIS) and accompanying data analysis/reporting capacity/systems;
- Developing/implementing education system accountability systems, including school/district report cards.

#### WHAT TO REPORT ELSEWHERE:

- Cash grants to schools, vocational training institutions or other organizations or government bodies for construction/renovations, direct service delivery, purchasing equipment or any other purpose should be reported under “Grants to organizations” category.
- Learning assessments conducted to improve system functioning, report on system performance, or to evaluate or develop a new intervention should be reported under “Assessments and evaluations” cost category.
- Community-level system strengthening, such as parent-teacher associations or school management committees should be reported under “parents/community engagement” cost category.

Standard sub-categories may include a) policy revision/development, b) capacity building, and c) data systems strengthening. Custom sub-categories may be used when USAID, the partner government, or implementing partner needs to estimate costs of a specific task reported in this cost category. For example, costs of implementing a new district-level monitoring system might need to be tracked separately from other tasks in this cost category, to allow for transfer to the host government by the end of USAID funding. Sub-categories are not mandatory.

## **7. Private Sector Engagement**

This category includes expenditure on all labor, materials and other resources that have the end goal of increasing private sector involvement in support of the activity objectives, including private sector assessments for tailoring the intervention approach to existing private sector conditions. This category is particularly relevant for workforce development activities and for education activities involving non-state schools.

#### **EXAMPLES:**

#### WHAT TO INCLUDE:

- Development of non-state education solutions, like low-fee private schools, non-formal education centers and alike;
- Development of private/public partnerships, including research partnerships;

- Labor market assessments;
- Internships/placement and job fairs;
- Development of an industry-recognized skills certification exam/system;
- Development and support for websites and online platforms for connecting private sector with education institutions and job seekers, including job match software, portal for connecting various job seekers and industries, websites for disseminating market and job-related materials for entrepreneurs, job seekers, training institutions, etc.
- Information systems to support market information dissemination implemented as part of workforce development programming.

**WHAT TO REPORT ELSEWHERE:**

- Training faculty in private higher education institutions, including development of training materials, should be reported under “Higher education/Pre-service teacher training” cost category.
- Activities for institutional strengthening of vocational training, such as development of an instructor evaluation system, revision of graduation criteria, development of an internship/job placement program, etc., should be reported under “System strengthening” category.

Standard sub-categories may include a) public-private partnerships; b) internships and direct placement of young people in employment, and c) labor market assessments. Custom sub-categories may be used when USAID, partner government or implementing partner needs to estimate costs of a specific task reported in this cost category. For example, costs of implementing a labor market assessment might need to be tracked separately from other tasks in this cost category if the government would like to continue implementing such an assessment annually and needs to know the cost. Sub-categories are not mandatory.

## **8. Parents/Community Engagement**

This category includes expenditure on all labor, materials and other resources that have the end goal of involving families and communities in support of the activity objectives. For example, in youth development activities this may include community awareness activities on youth issues or creating opportunities for youth to meaningfully participate in community affairs. In activities aiming to increase access to education, this may include back-to-school or on-time enrollment campaigns. In early grade reading activities this would mean increasing parental support for reading, community involvement in school governance, and improvement in accountability of local education system to communities and families. Training of volunteers in after-school tutoring and other activities designed to support learning may also be included in this category.

**EXAMPLES:**

**WHAT TO INCLUDE:**

- Behavior change communication campaigns to contribute to education outcomes (such as promoting on-time enrollment),
- Behavior change communication campaigns to contribute to change of livelihoods practices (e.g., as related to climate change),
- Mobilization campaigns for youth-led community activities, etc.;
- Training school-based management committees, parent-teacher association members, and the like;
- Training community-based organizations and/or volunteers to support learning outside school;
- Training community volunteers to assess student learning outcomes (e.g., ASER).

**WHAT TO REPORT ELSEWHERE:**

- Development and production of learning materials designed to support learning outside of school should be reported under “Teaching and learning materials”.
- Grants to local CBOs/NGOs or the school management committee to support construction/renovation of temporary or permanent education spaces should be reported under “Grants to organizations” category.
- Cash transfers or provision of uniforms or school supplies designed to incentivize families to send their children to school should be reported under “Grants, scholarships and cash transfers to individuals/families” category.

Standard sub-categories may include a) intervention development (non-recurrent costs), b) intervention implementation (recurrent costs). These sub-categories are not mandatory unless the costs for intervention development exceed 5% of the overall activity budget.

Custom sub-categories may be used when USAID, partner government or implementing partner needs to estimate costs of a specific task reported in this cost category. For example, if we want to compare cost and cost-effectiveness of different community engagement models that have a goal of increasing on-time enrollment, costs of implementing these models must be tracked and reported separately.

## **9. Safe schools and infrastructure**

This category includes expenditure on all labor, materials and other resources that have the end goal of improving safety of schools for all children and teaching staff. Examples include school safety/infrastructure surveys, revisions of school policies relating to safety, updating school infrastructure, activities designed to prevent school-based and gender-based violence, etc.

It is recommended that this reporting category be selected if it constitutes a distinct component of activity’s scope. In cases where safety topics are integrated in the general teacher training or policy work, it is not necessary to create a separate category to capture expenditure on these activities.

Expenditure associated with construction of new schools or refurbishing of existing classrooms/buildings should be reported in this category. This includes assessments needed to identify and assess potential locations for schools.

Standard sub-categories may include a) permanent schools/classrooms (construction, furniture, supplies) b) temporary schools/classrooms (construction, furniture, supplies), and c) school policies relating to safety. Custom sub-categories may be used when USAID, partner government or implementing partner needs to estimate costs of a specific task reported in this cost category. If sub-categories are developed, we recommend ensuring that safety interventions are separated out from infrastructure. Infrastructure interventions that may be linked in the results framework to a safety outcome, like latrine construction, for example, should be counted as infrastructure at the sub-category level. For example, if USAID wants to compare costs of building schools in central area with costs of building schools in remote locations, then criteria for “central location” and “remote location” need to be established and costs should be tracked and reported separately.

Sub-categories are not mandatory unless the costs for intervention development exceed 5% of the overall activity budget.

## **10. Grants, scholarships and cash transfer to individuals/families**

This category of expenditure capture intends to capture amount and type of cash transfer to individual beneficiaries or families in support of education activity objectives, such as scholarships for attending an

educational institution, grants to individuals to start business, or conditional cash transfers to families housing orphans or vulnerable children (OVCs) to support their schooling. This category captures both the actual amount of cash transfers as well as management and logistics costs associated with transferring the cash in cases where there is a dedicated position to support these cash transfers.

Standard sub-categories may include a) grants to individuals/groups of individuals; b) scholarships to individuals; c) cash transfers to individuals/families. Sub-categories are not mandatory.

## **11. Grants to organizations**

This category includes the amount of cash grants transferred to government and non-government organizations in support of specific purchases or activities that aim to contribute to achieving activity's objectives. In cases when the implementing partner transfers money for direct education support (for instance, a grant to school management committees to refurbish classrooms), such payments should also be captured in this category with the note about the purpose of the grant.

This category is not to be confused with sub-contracts or sub-awards to local partner organizations where local organizations are to perform a set of specified activities and are subject to USAID reporting requirements. Those will use standard expenditure categories and report following general guidance.

Standard sub-categories may include a) grants to government institutions; b) grants to non-government institutes; c) direct service delivery. Sub-categories are not mandatory.

In reporting expenditure in this category, the purpose should be included and, if possible, aligned with categories 2 through 9. For example, if a grant under contract is awarded to a local CBO for procuring technology for a community center, in reporting on this grant the purpose should include a reference to "teaching and learning materials".

## **12. Other**

Activities funded under multiple funding streams may have tasks in their scope that are different from the common education-related tasks. In such cases, the implementing partner should seek guidance from the A/COR on creating additional thematic cost reporting categories, or on using "Other" cost category for all other expenditure. For example, an activity may have a vaccination component, a school feeding component, or a family planning component.

In conflict or crisis-affected settings often awards include a crisis modifier that is only spent against under particular circumstances. For example, a crisis modifier can be used to procure uniforms or school supplies for displaced children who arrive unexpectedly and need to be absorbed into the local school system where USAID is supporting education activities. These activities can be captured under "Other" cost category.

## A2. Reporting on Ingredients

Reporting on each cost reporting category must include the breakdown of expenditure in the standard ingredients, at the minimum:

- International labor costs
- Local labor costs
- Allowances
- International travel, transportation, and per diem
- Local travel, transportation, and per diem
- Equipment and supplies
- Subcontracts or subgrants
- Other direct costs
- Grants under contract
- Overhead

Figure A2-1. Examples of ingredients in teacher training cost reporting category

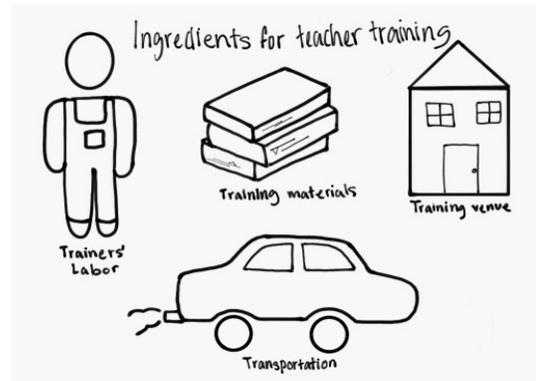


Image credit: Eimear de Bhaile

Separating international from local labor and travel costs will allow for more accurate scale and sustainment cost estimates for specific components of USAID-funded interventions.

Expenditure reports should be submitted in a csv or Excel file format to allow for easy data processing.

## ANNEX B. Reporting on Government and Non-Government Contributions

In addition to routine reporting on the amount and structure of expenditure in each selected cost category, activities are required to report on *estimates* of *substantial* and *activity-critical* contributions by the host government, specifically:

- Government-owned facilities donated for use by activity staff for the duration of the activity.
- Government staff time donated consistently and/or in significant amount, without which the activity component(s) could not take place. Examples may include teacher time outside of normal hours when teachers were trained, coaches or mentors hired by the government to support the activity, government inspectors conducting learning assessments.
- Materials donated by the host government, such as vehicles, generators, etc.

**“Contribution” refers to inputs that are not accounted for in the budget, including cost share or funding from other donors.**

- “Substantial” refers to the amount of the contribution which may differ depending on the size of the activity. Annexes provide guidance on how to determine whether the contribution is substantial.
- “Activity-critical” refers to the importance of the contribution in achieving activity stated objectives.

The rule of thumb is **if in the absence of the contribution the activity would have to procure the contributed inputs, then such contributions should be reported.**

Similarly, it is important to document and report **estimates of non-government and private actors’ contributions**, including, but not limited to, individual volunteer time and NGO and corporate donations (monetary or in-kind). Similar to capturing government contributions, only substantial and activity-critical contributions should be captured and reported. Examples of such contributes include:

- Volunteer time spent to support activity activities. For example, volunteer community-based tutors working with children after school to help them with homework.
- NGO or corporation-owned facilities donated for use by activity staff for the duration of the activity;
- NGO or corporation staff time donated consistently and/or in significant amount without which the activity component(s) could not take place. For example, NGO or private company staff supporting after-school activities on a pro-bono basis, NGO supporting learning assessments without any cost to the activity, community volunteers engaging with children in reading clubs.
- Materials donated by the NGOs, corporations or individuals, such as books, instructional technology (including computers, tablets and mobile phones), support for school renovation.

This annex includes detailed examples and a worksheet for tracking government, NGO, corporate and individual contributions to the activity. Contributions refer to the following types of donations:

1. Labor
2. Time spent in training
3. Office space
4. Venues
5. Materials/equipment/supplies
6. Transportation
7. Direct monetary contributions.

## **BI. Government Contribution Examples, Definitions and Reporting Templates**

### **I. Host government staff time spent to support activity development and/ or implementation**

**WHAT TO REPORT:** Only substantial and activity-critical contributions are to be reported. Only those tasks should be reported that fall outside of the previously defined responsibilities of the staff. Examples include the following:

1. The Office of Vocational Training in the Ministry of Labor has assigned two vocational training specialists to support the revisions of the vocational training curricula. Specialists will work approximately 25% of their time on the activity, working closely with activity staff on the curriculum revisions and the development of teaching and learning materials. 25% of a full-time employee (FTE) for two curriculum specialists is to be reported for each month they spent working on the activity.
2. An EGR activity is establishing a Local Education Monitoring Approach (LEMA, also known as LQAS) to help provide routine data on the progress made by districts in implementing the new USAID-funded early grade reading activity. While district inspectors were already supposed to visit schools routinely, collating and transmitting data resulting from their visits is new and is essential to the activity implementation. District inspectors estimate it takes them 10% of their time to process data and transfer them to the activity. The activity should report 10% FTE for each inspector engaged in LEMA for the duration of LEMA implementation within the activity timeframe.
3. The MoE is providing two content area specialists to facilitate material development workshops organized by a USAID-funded activity. In the absence of these specialists the activity would have to hire someone to facilitate the workshops. The activity should report all the time that the content specialists provided by the MoE spent preparing for and conducting the workshops.
4. The MoE is hiring 500 coaches to support transition to the new model of teaching literacy designed by the activity. The coaches are hired by the MoE in the beginning of the second year of the activity implementation and will work full-time on coaching primary grade teachers in new curriculum, instructional practices and teaching and learning materials, developed and produced by the activity. The activity should report 100% time for all 500 coaches for the duration of the activity, beginning in the month when they are hired.

**WHAT NOT TO REPORT:** Minor contributions of government staff time (under 10% of full-time employee time in a reporting period), contributions of time that are not activity-critical, or performing tasks previously defined in staff job descriptions. Examples include:

1. Minor contributions of government staff do not need to be reported. Example: the head of the curriculum department of the MoE participates in monthly activity team meetings and provides input.
2. Routine activities of government staff that were performed prior to the activity but that activity benefits from are not to be reported. Example: the USAID-funded activity relies on EMIS data to estimate the number of additional learners enrolled in primary schools as a result of the activity-supported enrollment campaign. The activity helped improve EMIS data collection by revising data collection procedures and training staff on how to follow them. Since collecting and processing EMIS data falls within established responsibilities of the EMIS

staff, the time spent by EMIS staff is not to be reported as an additional government contribution.

3. Revision of prior functions performed by the government staff do not need to be reported. Example: higher education institution faculty are trained on learner-centered instruction that is expected to produce an improvement in learning outcomes. Although this is a new practice established by the USAID-funded activity, it falls within instructors' original responsibilities and therefore their time performing new practices in the classroom does not need to be reported.

**The main criterion for deciding whether to report on the contribution of government staff time is its value to the activity: if in the absence of the contribution the activity would have to hire additional personnel, then such contributions should be reported.**

### 1. Host government staff time spent in training

The partner should report on the amount of government staff time spent in trainings provided by the activity. The training may be delivered during scheduled work hours or outside of these hours. Only training of substantial duration (16 hours or more) should be reported. Examples include:

1. The activity provides teacher training during summer break when ordinarily teachers would be off work. The activity needs to report number of teachers who participated in the training and the duration of the training.
2. The activity assessment specialist provides a one-day training to MoE staff involved in the assessment work on how to implement EGRA and analyze data, followed by two four-hour coaching sessions.
3. Activity WFD specialist conducts a 3-day training with Ministry of Youth staff on using data from labor market assessments to customize WFD initiatives implemented in different regions.

Only clearly delineated training events with specific learning objectives should be reported. Capacity building resulting from routine interaction between activity staff and government staff does not need to be reported. Capacity building activities that are conducted at a request of the government but are not directly relevant for the activity objectives should not be reported.

### 3. Office Space

This category of host government contributions includes access to office space provided by the government for continuous and/or substantial use by the activity. In cases of co-location within government institution, only the number of staff who routinely work out of the government office and have a designated desk or area where they sit should be reported. Examples include:

1. The activity is co-located with the Ministry of Education and seven members of the activity technical team work out of the Ministry offices, for the duration of the activity. The activity is to report the number of staff working from Ministry's offices and duration of co-location.
2. The activity-funded school district support officer is embedded in each school district office and works from that office. The activity is to report the number of officers and duration of support.

Activities should not report on office space provided by the government if the space is not needed or used by the activity. For example, if the Ministry of Education invites the activity to make use of their meeting room but the activity offices already have sufficient conference space where most meetings take place, then Ministry-offered meeting room should not be reported as a contribution.

## 4. Workshop Venue

This category of government contributions includes access to a venue for an event organized by the activity. Activities should report the actual dollar/local currency value of renting equivalent space to enable activities that the donated space supports, if such information is available. If such information is not available, square footage, function and the duration of use by the activity should be reported instead. Example: The government is providing space for bi-annual youth job fairs in regional centers. The activity is to report approximate value of the space or equivalent space should it be rented by the activity instead of donated by the government.

If the USAID activity contributes to events/workshops organized by the government (e.g., by providing speakers or workshop facilitators), then the venue should not be reported as a contribution, since the event would have happened without USAID assistance and the venue would have been used regardless.

## 5. Materials/ Equipment/ Supplies

This category of host government contributions includes all kinds of materials, equipment and supplies provided by the government for use by the activity or to advance activity objectives, including if the materials, equipment, or supplies were procured with funds from another donor or a pooled fund. Examples include:

1. Teaching and learning materials procured by the government as a result of activity activities and in support objectives of the activity;
2. Equipment for vocational training institutes (TVETs) procured or cost-shared by the government as a result of activity activities and that are designed to support objectives of the activity;
3. Mobile technology equipment procured or cost-shared by the government education institution as a result of activity activities and that are designed to support objectives of the activity.

## 6. Transportation

Transportation donated by the government in support of the activity's objectives should be reported in USD or the local currency equivalent of what it would cost to fulfill the function of the donated transportation. For example, if the activity uses government trucks to distribute books to schools, the activity should report the approximate monetary value of these services. An estimation of value is sufficient for reporting purposes.

## Template B1: Worksheet for reporting host government contributions

1. Government staff time <sup>1</sup>	[# of staff and their time <sup>2</sup> ]	[location <sup>3</sup> ]	[cost category <sup>4</sup> ]	[brief description of the purpose]
2. Government staff time in training	[# of staff and their time]	[location <sup>3</sup> ]	[cost category <sup>4</sup> ]	[brief description of the training]
3. Office Space	[# of staff <sup>5</sup> ]	[location <sup>3</sup> ]	[cost category <sup>4</sup> ]	[brief description of the purpose]
4. Venue	[Capacity <sup>6</sup> or value estimate <sup>7</sup> ]	[location <sup>3</sup> ]	[cost category <sup>4</sup> ]	[brief description of the purpose]
5. Materials/Equipment/Supplies	[# of units or value estimate <sup>6</sup> ]	[location <sup>3</sup> ]	[cost category <sup>4</sup> ]	[brief description of the contribution and its purpose]
6. Transportation	[# of units or value estimate <sup>6</sup> ]	[location <sup>3</sup> ]	[cost category <sup>4</sup> ]	[brief description of the contribution and its purpose]
7. Direct monetary contributions	[amount <sup>8</sup> ]		[cost category <sup>4</sup> ]	[brief description of the purpose]
8. Other			[cost category <sup>4</sup> ]	[brief description of the purpose]
COMMENTS/NOTES				

<sup>1</sup> Please refer to "Government contribution definitions" section for an explanation for each category.

<sup>2</sup> If different people contributed different amount of time, the total could be averaged or could be described in detail. E.g., 2 people contributed 30% of their time over the reporting period, 5 people contributed 10%. The time can be reported either in hours over the reporting period, or in percent of full-time employment.

<sup>3</sup> Location codes: 1=capital; 2=non-capital urban; 3=rural. For staff contributions in different categories of location please indicate percentage breakdown or create separate rows. The template does not differentiate between different seniority levels of contributions of staff time, or staff time in training. The cost estimates will be derived based on median salary among government employees in the education sector in the three categories of location: capital, urban non-capital, and rural.

<sup>4</sup> Cost category: the name of the activity's cost reporting category associated with the contribution's objectives. For contributions in different cost categories please indicate percentage breakdown or create separate rows.

<sup>5</sup> Number of staff occupying donated office space should be reported based on the actual number of activity staff who work majority of their time at the government premises.

<sup>6</sup> Capacity of the venue can be reported in square feet or the number of people

<sup>7</sup> Value estimate, if available, can be reported in local currency or in USD.

<sup>8</sup> Amount of direct monetary contribution can be reported in local currency or in USD.

## B2. Non-Government Contribution Examples, Definitions and Reporting Templates

### 1. Private individuals and non-government staff time spent in support of activity development and/ or implementation

**WHAT TO REPORT:** Only substantive and activity-critical contributions are to be reported that fall outside of the previously defined responsibilities of the individual. In humanitarian settings non-government staff may include other donors responding to a crisis in the education sector as well as UN staff. Examples include the following:

1. The activity relies on a network of community volunteers to support behavior change communication campaigns. Each volunteer is expected to spend approximately 3 to 5 hours every week working to promote education each month they spent working on the activity. The activity is to report 10% of full-time for each volunteer ( $4 \text{ hours average a week} / 40\text{-hour week} * 100\% = 10\%$ ), the number of volunteers and the location where they work for the duration of their engagement.
2. An EGR activity is working with a local NGO to establish provision of after-school tutoring for struggling readers. NGO staff will tutor students 3 days a week and spend approximately 2.5 hours for each tutoring session. The activity will report 18.75% FTE ( $7.5 \text{ hrs} / 40 * 100 = 18.75\%$ ) for each NGO staff who tutors, number of staff, and a category of location where tutoring takes place.
3. A private company participates in a pilot of a workforce development activity that requires the company's technical specialists to spend about 5 hours each week mentoring participants. The activity is to report 12.5% FTE ( $5 \text{ hrs} / 40 * 100\% = 12.5\%$ ), number of managers who provide feedback, duration and the category of location of the pilot.

**WHAT NOT TO REPORT:** Minor contributions of time by private individuals or non-government staff time (under 10% full-time employee in a reporting period), contributions of time that are not activity-critical, or performing tasks previously defined in staff job descriptions. Examples include:

1. Minor contributions of individuals or company staff are not to be reported. Example: a senior-level manager of a private company provides important input on the workforce development curriculum. However, since the total amount of time spent is less than 10% of the manager's time in the reporting period, this contribution does not need to be reported.
2. Routine activities of staff that were performed prior to the activity but that the activity benefits from are not to be reported. Example: an EGR activity is working with a local NGO to support provision of after-school tutoring for struggling readers. Prior to the activity, NGO staff tutored students 3 days a week. Since the activity is pre-existing, the activity does not need to report on it. If the activity supports tutoring by training NGO staff and providing materials, these contributions should be reported in the appropriate categories, as specified below.
3. New functions performed by non-government staff as a result of the activity activities if they are considered a revision of prior functions. Example: a WFD activity works with private companies to place interns; the activity suggests an evaluation system that, if adopted by the company, will take approximately 2 hours for a middle manager to complete; the data from these evaluations does not get transmitted to the activity and is not critical to activity implementation. The time spent by the managers on these evaluations does not need to be reported.
4. Functions performed by private individuals or non-government staff if they are being compensated directly by the activity (e.g., stipend to tutors) should be captured under "direct service delivery" sub-category of "block grants" cost category.

5. If the salaries of the NGO staff contributing their time come from USAID-funded programming, this contribution should not be reported. Only contributions of non-USAID-funded entities are to be reported.
6. As part of an education training run by the activity, UNICEF representatives attend a one-hour session on child protection in education settings, including referral pathways. Because the time commitment isn't substantial in duration, it should not be counted.

The main criterion for deciding whether to report on the contribution of individuals or non-government staff time is its value to the activity: if in the absence of the contribution the activity would have to hire additional personnel or procure donated inputs, then such contributions should be reported.

## 2. Private individuals and non-government staff time spent in training

The activity should report on the amount of time private individuals and non-government staff spent in trainings provided by the activity as a participant. The training may be delivered during scheduled work hours or outside of these hours. Only training of substantial duration (16 hours or more) should be reported. Examples include:

- The activity provides training for parent-teacher association members. The activity needs to report number of hours and number of participants, the location and the purpose of the training.
- The activity provides a one-day training to university faculty on how to use online resources to improve relevance of their courses, followed by two four-hour coaching sessions. The activity needs to report number of hours and number of participants, the location and the purpose of the training.

What not to report:

- Representatives of an activity funded by another donor attend USAID-funded training. Since their participation is not relevant for activity implementation, their time should not be considered a contribution.
- USAID activity staff are invited to provide a training session for staff of another activity funded by USAID. Since other activity has separate objectives and their staff are already paid by USAID, their time should not be reported.

## 3. Office Space

This category of non-government contributions includes access to office space provided by the NGOs or private companies for continuous and/or substantial use by the activity. In cases of co-location within non-governmental institution, only the number of USAID activity staff routinely working from the donated office should to be reported. Examples include:

- The activity is co-located with the local NGO and is allowed to occupy five desks in its main office, for the duration of the activity activities. The activity is to report five staff and duration of co-location.
- The activity-funded coaches are embedded in each of the participating higher education institutes and work from those offices. The activity is to report the number of coaches and duration of support.

Activities should not report on office space provided by the UN, NGOs or private companies if the space is not needed or used by the activity.

## 4. Workshop Venue

This category of non-government contributions includes access to a venue for an event organized by the activity. Activities should report the actual dollar or local currency value of renting equivalent space to enable the function that the donated space supports, if such information is available. If such information is not available, person capacity or square footage, function, and the duration of use by the activity can be reported instead. Example includes: A local youth association is providing space for bi-annual youth job fairs in regional centers. The activity is to report approximate value of the space or equivalent space, should it be rented by the activity instead of donated by the association.

## **5. Materials/ Equipment/ Supplies**

This category of non-government contributions includes all kinds of materials, equipment and supplies provided by individuals, NGOs or private companies for use by the activity or to advance activity objectives. Examples include:

- Teaching and learning materials procured or cost-shared by the government as a result of activity activities and that support objectives of the activity;
- Equipment for vocational training institutes (TVETs) procured or cost-shared by private companies as a result of activity activities and that are designed to support objectives of the activity;
- Supplies for education activities within a refugee camp procured or cost-shared by a local NGO, the UN, or another public or private donor as a result of activity activities and that are designed to support objectives of the activity;
- Mobile technology equipment procured or cost-shared by a local NGO or a private company as a result of activity activities and that are designed to support objectives of the activity.

The report should include a description of the contribution and exact or approximate dollar or local currency value, if available. If the currency value is not available, the activity must include a sufficient description of the contribution to allow an estimation of the contribution by an external expert.

## **6. Transportation**

Transportation donated by private companies or NGOs in support of activity activities should be reported in dollar or local currency equivalent of what it would cost the activity to fulfill the necessary function that the donated transportation fulfills. In humanitarian settings other donors, such as UN, frequently offer transport services. If these services are integral to activity implementation, cost estimates of such contributions should be reported in this category.

## **7. Direct monetary contributions**

This category captures direct money transfers from the individuals, NGOs or private companies to the activity. The activity should include a description of the purpose of the money transfer. For example, a WFD activity establishes a network of private "angel" investors and pairs them with participants of entrepreneurship training that the activity conducts. The amount of direct investments generated through the "angel" investor network should be reported in this category.

## Template B2: Worksheet for reporting non-government contributions

1. Non-government staff time <sup>1</sup>	[# of staff and their time <sup>2</sup> ]	[contributor <sup>3</sup> ]	[location <sup>4</sup> ]	[cost category <sup>5</sup> ]	[brief description of the purpose]
2. Non-government staff time in training	[# of staff and their time]	[contributor]	[location <sup>3</sup> ]	[cost category <sup>4</sup> ]	[brief description of the training]
3. Office Space	[# of staff <sup>6</sup> ]	[contributor]	[location <sup>3</sup> ]	[cost category <sup>4</sup> ]	[brief description of the purpose]
4. Venue	[Capacity <sup>7</sup> or value estimate <sup>8</sup> ]	[contributor]	[location <sup>3</sup> ]	[cost category <sup>4</sup> ]	[brief description of the purpose]
5. Materials/Equipment/Supplies	[# of units or value estimate <sup>6</sup> ]	[contributor]	[location <sup>3</sup> ]	[cost category <sup>4</sup> ]	[brief description of the contribution and its purpose]
6. Transportation	[# of units or value estimate <sup>6</sup> ]	[contributor]	[location <sup>3</sup> ]	[cost category <sup>4</sup> ]	[brief description of the contribution and its purpose]
7. Direct monetary contributions	[amount <sup>9</sup> ]	[contributor]		[cost category <sup>4</sup> ]	[brief description of the purpose]
8. Other				[cost category <sup>4</sup> ]	[brief description of the purpose]
COMMENTS/NOTES					

<sup>1</sup> Please refer to "Non-government contribution definitions" section for an explanation for each category.

<sup>2</sup> If different people contributed different amounts of time, the total can be averaged or be described in detail. E.g., 2 people contributed 30% of their time over the reporting period, 5 people contributed 10%. The time can be reported either in hours over the reporting period, or in percent of full-time employment.

<sup>3</sup> Contributor codes: 1=private individual, 2=non-governmental organization (NGO), 3=private company, 4=other donor.

<sup>4</sup> Location codes: 1=capital; 2=non-capital urban; 3=rural. For staff contributions in different categories of location please indicate percentage breakdown or create separate rows. The template does not differentiate between different seniority levels of contributions of staff time, or staff time in training. The cost estimates will be derived based on the median salary in the private sector corresponding to the tasks performed in each of the three categories of location.

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<sup>5</sup> Cost category: the name of the activity's cost reporting category associated with the contribution's objectives. For contributions in please indicate percentage breakdown or create separate rows.

<sup>6</sup> Number of staff occupying donated office space should be reported based on the actual number of activity staff who work majority donated office space.

<sup>7</sup> Capacity of the venue can be reported in square feet or the number of people

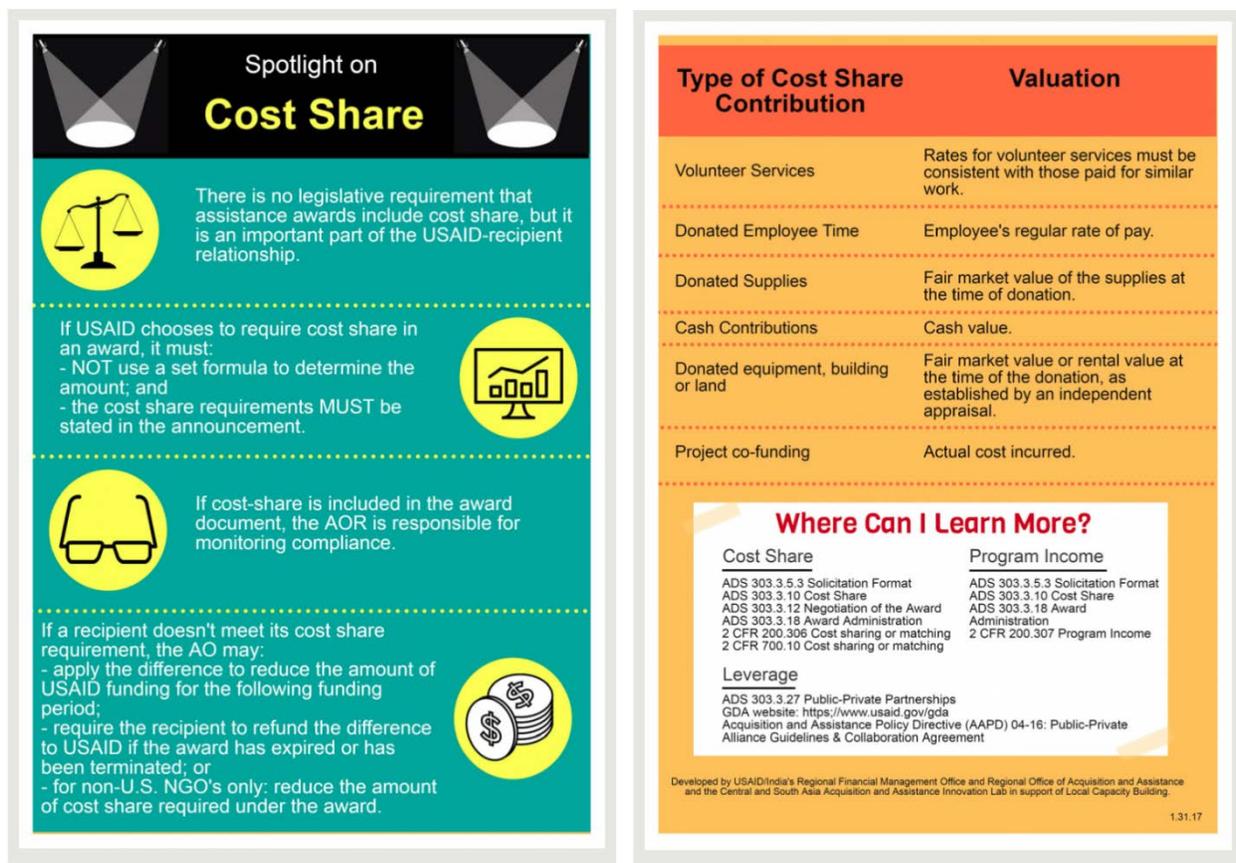
<sup>8</sup> Value estimate, if available, can be reported in local currency or in USD.

<sup>9</sup> Amount of direct monetary contribution can be reported in local currency or in USD.

## B3. Reporting on Cost Share

Many USAID education awards contain cost share, which is part of the total cost of programming and therefore must be included in cost reporting. Cost share refers to the resources a recipient contributes to the total cost of an agreement. Cost share becomes a condition of an award when it is part of the approved award budget.<sup>2</sup> (Figure B3-1).

Figure B3-1. Types of Cost Share Contributions<sup>3</sup>



Differently from cost reporting, the cost share must be verifiable from the recipient's records; for U.S. organizations it is subject to the requirements of 2 CFR 200.306, and for non-U.S. organizations it is subject to the Standard Provision, "Cost Share"; and can be audited. For the purpose of cost reporting, however, only very basic information about the cost share should be included in partner cost reports (Template B3). To report on cost share as part of the activity cost reporting, the partners can draw upon the documentation prepared for the cost share reporting as part of the award requirement, but no additional verification or documentation is necessary.

<sup>2</sup> USAID ADS 303.3.10

<sup>3</sup> USAID/India. What's the difference between Cost Share, Program Income and Leverage?

<https://www.usaid.gov/india/partner-resources/infographic-cost-share-program-income-leverage>

If a cost share contribution is by someone other than the USAID award holder, the contribution can be reported EITHER in the relevant contribution template (B1 or B2), OR in the cost share contribution reporting template. Partners should not report the same contribution twice.

### Template B3: Cost Share Contributions

1. Partner staff time	[value in USD]	[contributor <sup>1</sup> ]	[cost category <sup>2</sup> ]	[brief description of the purpose]
3. Office Space	[value in USD]	[contributor]	[cost category]	[brief description of the purpose]
4. Venue	[value in USD]	[contributor]	[cost category]	[brief description of the purpose]
5. Materials/Equipment/Supplies	[value in USD]	[contributor]	[cost category]	[brief description of the contribution and its purpose]
6. Transportation	[value in USD]	[contributor]	[cost category]	[brief description of the contribution and its purpose]
7. Direct monetary contributions (project co-funding)	[value in USD]	[contributor]	[cost category]	[brief description of the purpose]
8. Other		[contributor]	[cost category]	[brief description of the purpose]
COMMENTS/NOTES				

<sup>1</sup> Contributor codes: 1=private individual, 2=non-governmental organization (NGO), 3=private company, 4=other donor, 5=implementor of the activity.

<sup>2</sup> Cost category: the name of the activity's cost reporting category associated with the cost share contribution's objectives. For contributions in different cost categories please indicate percentage breakdown or create separate rows.

# ANNEX C. Reporting on Details of Outputs and Dosage

## Why Report on Details of Outputs and Dosage

### Standard Indicator Reporting

Every USAID-funded activity is required to report on a range of standard and/or custom performance indicators<sup>4</sup>. Performance target and result data are collected against these indicators on an annual basis and reported to the Office of U.S. Foreign Assistance Resources (F). Standard indicators allow for aggregation and reporting at the portfolio level, which enables sectors and the Agency as a whole to tell a story about global results.

### What Standard Indicator Reporting Misses

Standard indicator reporting allows USAID the opportunity to speak to the Agency's accomplishments and ambitions at a very high level. However, these data fail to give an accurate representation of the dosage of various components for each intervention. For example:

- Standard indicator ESI-5 “Number of learners reached in reading programs at the primary level” would aggregate data from programs with intensive reading interventions and from programs with light-touch reading interventions.
- ESI-6 “Number of primary or secondary educators who complete professional development activities with USG assistance” aggregates data from a two-day cascade-model teacher training and from monthly one-on-one coaching of teachers.

While these standard indicators allow for global reporting, they do not provide the level of detail necessary at the activity level to compute unit costs and establish cost-effectiveness of different models, to promote and inform scale up and sustainment of effective intervention models by partner governments on their journey to self-reliance.

### Capturing data beyond Standard Indicators

In order to compute unit costs or produce other cost analyses, it is essential that we capture more detailed data on the intervention dosage, outputs and outcomes for each activity, as well as the data on relevant contextual factors that moderate how the intervention is received by the beneficiaries. For example, the amount of curriculum-set instruction time will have an impact on activity-level outcomes. In addition to financial data, cost reporting incorporates data on the details of implementation, including information on beneficiary-level dosage of core intervention activities and products and outputs by cost category. Data on beneficiary-level outcomes will be retrieved from the associated evaluation reports.

To ensure accurate information about activity outputs is available for cost data analysis at the activity level, partners should submit this information, along with the expenditure and contributions data. Reported details of the intervention will be used with the reported cost data to establish unit costs for sustainment purposes. These data may also be paired with evaluation data and outcome-level indicators to compute cost-effectiveness ratios. Table C-1 summarizes intervention details collected as part of cost reporting and how they map out to cost categories and outcome indicators.

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<sup>4</sup> <https://www.state.gov/f/indicators/>

Table C-1. Details of interventions to report on, associated with standard foreign assistance indicators

STANDARD OUTPUT INDICATORS	DETAILS OF INTERVENTION TO REPORT ON	COST CATEGORY	STANDARD OUTCOME INDICATORS
<p>ES I-3. Number of learners in primary schools or equivalent non-school based settings reached with USG education assistance</p> <p>ES I-4. Number of learners in secondary schools or equivalent non-school based settings reached with USG education assistance</p> <p>ES I-5. Number of learners reached in reading programs at the primary level</p> <p>ES I-6. Number of primary or secondary educators who complete professional development (PD) activities with USG assistance</p> <p>ES I-7. Number of primary school educators who complete professional development activities on implementing evidence-based reading instruction with USG assistance</p> <p>ES I-8. Number of primary or secondary school educators who complete professional development activities on teaching students with special educational needs with USG assistance</p>	<p>Details of the intervention; if PD is provided, report number of hours by type of beneficiary.</p> <p>Amount of subject-specific instruction in the curriculum, per week, in a reporting school year.</p> <p>Number of hours of PD received by educators in a reporting school year.</p> <p>Report by grade, subject, format of PD (group, individual), school type (state, non-state).</p>	<p>In-service teacher training;</p> <p>Teaching and learning materials</p>	<p>ES I-1. Percent of students who attain a minimum grade-level proficiency in reading at the end of grade 2 with USG assistance</p> <p>ES I-2. Percent of learners attaining minimum grade-level proficiency in reading at the end of primary school (or grade 6, whichever comes sooner) with USG assistance</p>
<p>ES I-9. Number of primary or secondary school educators who complete professional development activities on peace education, conflict sensitivity, or conflict transformation with USG assistance</p>	<p>Number of hours of PD received by educators in a reporting school year. Report by grade, format of PD (group, individual), school type (state, non-state).</p>	<p>Safe schools and infrastructure</p>	<p>In development</p>
<p>ES I-10. Number of primary or secondary textbooks and other teaching and learning materials (TLM) provided with USG assistance</p> <p>ES I-11. Number of primary school classrooms that receive a complete set of essential reading instructional materials with USG assistance</p>	<p>Number of TLMs that beneficiaries received in a reporting school year, per beneficiary. Report by beneficiary type (teacher, student), type of TLM (book, workbook, teaching guide), grade, subject, language.</p>	<p>Teaching and learning materials</p>	<p>ES I-1; ES I-2.</p>
<p>ES I-12. Number of education administrators and officials who complete professional development activities with USG assistance</p>	<p>Details of the intervention; if PD is provided, report number of hours by content area and type of beneficiary.</p>	<p>System strengthening</p>	<p>In development</p>

ESI-14. Number of primary or secondary classrooms built or repaired with USG assistance	Number of schools built; number of schools repaired. Number of classrooms built; number of classrooms repaired. Report by region, level (primary, secondary).	Safe schools and infrastructure	In development
YOUTH-1. Number of at-risk youth trained in social or leadership skills through USG-assisted programs  EG 6-3. Number of individuals who complete USG-assisted workforce development programs	Number of hours of PD received by educators in a reporting school year. Number of hours in training spent by youth. Report by type of training, school type, and out of school or in-school youth status.	In-service teacher training; Private sector engagement	EG 6-2. Number of individuals with improved skills following completion of USG-assisted programs EG 6-1. Number of individuals with new employment following completion of USG- assisted workforce development programs; Number of individuals with increased earnings following completion of USG- assisted workforce development programs.
ES 2-1. Number of host country tertiary education institutions receiving capacity development support with USG assistance	Detailed description of the intervention, with units of materials supplied and person hours in training. Report by type of training, region	Higher education/pre-service teacher training	EG 6-1; other as applicable based on the content of the intervention
ES 2-2. Number of individuals attending tertiary education institutions with USG scholarship or financial assistance	-	Grants, scholarships and cash transfers	-

## Output and Dosage Reporting Instructions

This annex includes three reporting templates. Each template is designed to collect necessary data on outputs and dosage to enable cost analyses of the activity.

*Table C-2. Overview of output and dosage reporting templates*

TEMPLATE	EDUCATION LEVELS	REPORTING FREQUENCY	ASSOCIATED STANDARD INDICATORS
C-1	Early childhood through secondary; accelerated and non-formal designed as a replacement of formal.	Annually at the end of the school year	ES1-1 through ES1-12
C-2	Secondary TVETs, post-secondary TVETs, higher education institutions	Annually at the end of the academic year	ES2-1, ES 2-2 EG6-1, EG6-2, EG6-3
C-3	Youth interventions not linked to education levels	Rolling basis following reporting frequency specified in the award	EG6-1, EG6-2, EG6-3 YOUTH-1

Partners should fill out a template for each intervention they develop and/or implement. **“Intervention” refers to a specific set of activities designed and/or implemented by the USAID implementing partner to achieve a concrete objective and targeting specific beneficiaries.** It is not uncommon that a single activity is implementing multiple interventions. For example, an early grade reading activity might be operating in both government schools and in community schools. A youth activity might be operating in secondary TVETs and in community-based centers. Even though the overarching objective of such interventions might be the same (“improve learning outcomes in reading for primary grade students” in the first example, and “improve employment outcomes for youth” in the second example), the interventions themselves could be quite different. Community schools might have fewer resources compared to government schools and therefore require more inputs from the USAID activity. An intervention in secondary TVETs might focus more on strengthening the organizational capacity of TVETs to teach labor market-relevant skills, while a community-based youth intervention might have a different focus. In such cases, the interventions are distinctly different, and partners should fill out the reporting template for each intervention.

Each reporting template includes an intervention description section designed to provide background information on the intervention’s theory of change and the description of its beneficiaries. The “theory of change” is a description of the goal of the intervention and what is needed to achieve this goal. It also describes how and why a desired change is expected to happen in a particular context. In education programming the goal is typically a change in learning outcomes in particular grades and content area or areas, or changes in youth development outcomes, including employability or employment outcomes, civic engagement outcomes, resilience to violent extremism outcomes, among others. The goal of the intervention must be clearly specified to allow for appropriate cost-effectiveness analyses. A description of the theory of change must be context and beneficiary-specific. A description of targeted beneficiaries must accompany the description of the theory of change.

Reporting templates include sections to specify the reporting period. If it's a school or academic year, dates of beginning and end of the year should be reported. Whether schools or institutes where the intervention operates are state or non-state should be noted.

## Notes for Completing Template C-I

Template C-I is designed for primary and secondary education system strengthening activities that include government, community and other non-state schools, and non-formal/accelerated learning programs that operate on a standard school year.

Many primary grade interventions target specific subjects (e.g., reading or math). In such cases, the subject should be noted in the relevant section of the template, and the template should be completed for each subject. Only activity-relevant grade levels/grades should be included.

**Field “# of minutes in a week of subject-specific instruction in the curriculum”** should include the curriculum-intended duration of the instruction on a typical school week, regardless of the actual time on task and without factoring in absenteeism rate of teachers or students. If data on the actual time on task and on the absenteeism rate are available, partners should include references to the reports or summarize in the Notes field.

**Field “# of hours of group training (e.g. cascade) received by each teacher”** should include the average training time received by each teacher. For example, if the training model includes three seven-hour days of group training, then the field should have “21 hours”. The reporting timeframe is a school year, although the template can be filled out and submitted before the end of the school year (after the training has been completed). If the training occurs in the summer before the school starts, it should be reported for the school year which it intends to affect. Please specify in the notes or description of intervention if the individual training is face-to-face, blended or online/remote.

**Field “# of hours of individualized training (e.g. coaching) received by each teacher”** should include the individualized training time received by each teacher in the intervention, on average. For example, if the training model includes monthly coaching sessions that last 2 hours, and although the school year has 9 months, the coaching did not start until the third month, then the field should have “14 hours”. The reporting timeframe is a school year. The reported hours should reflect the actual hours if those are readily available; there is no requirement to conduct separate monitoring activities to document the actual hours beyond what the activity is already doing. Please specify in the notes or description of intervention if the individual training is face-to-face, blended or online/remote.

**Field “# of teachers trained in the reporting year”** should reflect the actual number of teachers trained in the grade/subject in the reporting year. If one teacher was trained twice in different capacities in two separate training events (e.g., one for grade 1 and one for grade 2), such teacher should be reported twice. Therefore, the number of teachers trained in the reporting year might be larger than reported on corresponding standard indicators which capture unique individuals.

**Field “# of TLMs received by each learner in the subject/grade in the reporting year”** should report the number of teaching and learning materials received by each learner in the subject/grade. If different materials were provided, report in different columns for different materials. If ICT plays a central role in the intervention, please report on ICT in a separate column from non-ICT materials.

**Field “# of TLMs received by each teacher in the subject/grade in the reporting year”** should report the number of teaching and learning materials received by each teacher in the subject/grade. If

different materials were provided, report in different columns for different materials. If ICT plays a central role in the intervention, please report on ICT in a separate column from non-ICT materials and provide details.

**Field “Total # of TLMs distributed in the reporting year per grade”** should report the total number of teaching and learning materials received by learners and teachers in the subject/grade. Understanding unit costs of different teaching and learning materials is very important to USAID, so partners are encouraged to provide as much information as possible on both the expenditure side and the output side to allow for calculation/documentation of unit costs for different types of materials.

**Field “# of learners reached by the intervention in the reporting year”** should report an estimated number of learners in each grade/subject reached by the intervention, based on school records or other ways of calculating that the activity is using. The number should match the number reported in the PPR system under ES 1-3, 1-4 or 1-5.

## Notes for Completing Template C-2

Template C-2 is designed for secondary and higher education system strengthening activities that include secondary and post-secondary Technical and Vocational Education and Training institutes (TVETs) and higher education institutes that operate on a standard academic year.

**Field “# # of hours of group training (e.g. cascade) received by each instructor/faculty in the reporting year”** should include the average training time received by each instructor/faculty. For example, if the training model includes two eight-hour days of group training, then the field should have “16 hours”. The reporting timeframe is an academic year, although the template can be filled out and submitted before the end of the year (after the training has been completed). If the training occurs in the summer before the academic year starts, it should be reported for the year which it intends to affect. Please specify in the notes or description of intervention if the individual training is face-to-face, blended or online/remote.

**Field “# of hours of individualized training (e.g. coaching) received by each instructor/ faculty in the reporting year”** should include the individualized training time received by each instructor/faculty in the intervention, on average. For example, if the training model includes monthly coaching sessions that last 2 hours, and although the year has 9 months, the coaching did not start until the third month, then the field should have “14 hours”. The reporting timeframe is an academic year. The reported hours should reflect the actual hours if those are readily available; there is no requirement to conduct separate monitoring activities to document the actual hours beyond what the activity is already doing. Please specify in the notes or description of intervention if the individual training is face-to-face, blended or online/remote.

**Field “# of instructor/faculty trained in the reporting year”** should reflect the actual number of instructor/faculty trained in the grade/subject in the reporting year. If one instructor/faculty was trained twice in different capacities in two separate training events, such instructor/faculty should be reported twice. Therefore, the number trained in the reporting year might be larger than reported on corresponding standard indicators which capture unique individuals.

**Field “# of TLMs received by each student in the reporting year”** should report the number of teaching and learning materials received by each learner in the area of training. If different materials were provided, report in different columns for different materials. If ICT plays a central role in the intervention, please report on ICT in a separate column from non-ICT materials and provide details.

**Field “# of TLMs received by each instructor/faculty in the reporting year”** should report the number of teaching and learning materials received by each instructor/faculty in the area of training. If different materials were provided, report in different columns for different materials. If ICT plays a central role in the intervention, please report on ICT in a separate column from non-ICT materials.

**Field “# of hours in work-based learning per student”** should report the number of hours of activity-supported practicum or work-based learning in the area of training, average per student, in one year. There is no requirement to monitor the actual hours. If the institution already provides work-based learning to students and the activity does not support it in any way, then it should not be reported.

**Field “# of students reached by the intervention in the reporting year”** should report an estimated number of students reached by the intervention, based on institutions’ records or other ways of calculating that the activity is using. The number should match the number reported in the PPR system under ES 1-4 (if reporting).

## Notes for Completing Template C-3

Template C-3 is designed for youth development activities that are not aligned with an academic year. This includes stand-alone workforce development activities, entrepreneurship, financial literacy, civics education, countering violent extremism programs, livelihoods programs, basic education programs for out-of-school youth, and hybrid programs that include a range of objectives, including HIV prevention and family planning education.

**Field “# of hours received by each learner in group training”** should report the dosage of training in a group or classroom setting at the learner level, as designed by the program. If monitoring data on actual hours provided are readily provided, the actual number of hours received by each learner, on average, can be reported.

**Field “# of hours received by each learner in individualized training”** should include the individualized training time received by each learner in the intervention, on average. For example, if the 6-month entrepreneurship training model includes monthly mentoring sessions that last one hour, then the field should have “6 hours”. The reporting timeframe is the duration of the program which should be noted in the corresponding field. The reported hours should reflect the actual hours if those are readily available; there is no requirement to conduct separate monitoring activities to document the actual hours beyond what the activity is already doing.

**Field “# of TLMs received by each learner”** should report the number of teaching and learning materials received by each learner in the area of training. If different materials were provided, report in different columns for different materials. If ICT plays a central role in the intervention, please report on ICT in a separate column from non-ICT materials.

**Field “# of hours in work-based learning per each learner”** should report the number of hours of activity-supported practicum or work-based learning in the area of training, average per learner, in one year. There is no requirement to monitor the actual hours.

**Field “Internship placement (paid or unpaid)”** should code whether the activity provided paid or unpaid internships to learners (Internship placement codes: 1 = paid internship placement; 2 = unpaid internship placement; 3 = other).

**Field “Support services received by learners”** should report whether the activity included support services for learners, such as childcare or transportation. If yes, please specify what support services.

**Field “# of learners reached by the intervention in the reporting period”** should report an estimated number of youth reached by the intervention, based on activity’s records. The number should match the number reported in the PPR system under ES I-4 (if reporting).

## Template C-1: Reporting on dosage and details of school-based interventions in one school year

Brief description of the intervention's theory of change: \_\_\_\_\_

Brief description of beneficiaries (vulnerable/disadvantaged? selection criteria? grades? geography?) \_\_\_\_\_

Schools are state \_\_\_\_\_ or non-state \_\_\_\_\_ (specify); formal \_\_\_\_\_ or non-formal \_\_\_\_\_.

Reporting period is school year; begins on: \_\_\_\_\_ ends on: \_\_\_\_\_

Subject<sup>2</sup>: \_\_\_\_\_

Intervention is evaluated? Impact evaluation \_\_\_\_\_/performance evaluation \_\_\_\_\_. Evaluated outcomes: \_\_\_\_\_

GRADE LEVEL <sup>3</sup> (select applicable)	# of minutes in a week of subject-specific <sup>4</sup> instruction in the curriculum	# of hours of group training received by each teacher	# of hours of individualized training <sup>5</sup> (e.g., coaching) received by each teacher	# of teachers trained <sup>6</sup> in reporting year	# of TLMs received by each learner in a subject/grade <sup>7</sup> in the reporting year	# of TLMs <sup>8</sup> received by each teacher in a subject/grade in the reporting year	Total # of TLMs distributed in the reporting year per grade	# of learners reached <sup>9</sup> by intervention in the reporting year
Early childhood								
Pre-primary								
Primary								
Secondary								
Accelerated/ non-formal education								
NOTES								

<sup>1</sup> By "intervention" we understand a set of project activities reaching a particular type of beneficiaries with specific outcomes in mind. When two concurrent interventions are being implemented, template C-1 needs to be filled for each intervention. Similarly, if a sub-set of beneficiaries within one intervention receives different inputs, this needs to be reported separately.

<sup>2</sup> Indicate the subject based on what the activity is focusing on. If the activity works on multiple subjects, fill the table out for each subject.

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<sup>3</sup> Report only on the grades that are reached by the USAID-funded intervention. Indicate which grades are reached. Split level category rows into individual grades if the amount of training or number of materials received by teachers or students is different across grades.

<sup>4</sup> Report the number of minutes allocated for the subject-specific instruction in the current curriculum, regardless of the actual time on task.

<sup>5</sup> Specify in the notes or description of intervention if the individual training is face-to-face, blended or online/remote.

<sup>6</sup> The reporting period is one school year. Actual number of teachers trained should be reported. If the same teacher was trained more than once for different purposes (e.g., one training for reading, one for math), they should be reported more than once. Therefore, the total number may be different from the PPR reporting (ES 1.6 through ES 1.9).

<sup>7</sup> Specify which TLMs. Report the number received by each learner in each type of TLMs of the listed. Include details of TLMs (books, readers, workbooks).

<sup>8</sup> If ICT plays a central role in the intervention, please report on ICT in a separate column from non-ICT materials. Include details of ICT in notes.

<sup>9</sup> This number should be the same as reported in the PPR for the corresponding indicators (ES 1-3, ES 1-4 or ES 1-5).

## Template C-2: Reporting on dosage and details of vocational and higher education institution interventions in one academic year

Brief description of the intervention’s theory of change and content area: \_\_\_\_\_

Brief description of beneficiaries (vulnerable/disadvantaged? age range? selection criteria? geography?) \_\_\_\_\_

Institutions are secondary TVET \_\_\_\_\_, post-secondary TVET \_\_\_\_\_, or higher education institution<sup>1</sup> \_\_\_\_\_

Institutions reached by the intervention are state \_\_\_\_\_ or private \_\_\_\_\_.

Intervention is evaluated? Impact evaluation \_\_\_\_\_/performance evaluation \_\_\_\_\_. Evaluated outcomes: \_\_\_\_\_

Reporting period is academic year; begins on: \_\_\_\_\_ ends on: \_\_\_\_\_

TRAINING AREAS (select applicable)	# of hours of <b>group training</b> (e.g. cascade) received by each instructor/faculty in the reporting year	# of hours of <b>individualized training</b> (e.g. coaching) received by each instructor/faculty <sup>2</sup> in the reporting year	# of instructor/faculty trained <sup>3</sup> in the reporting year	# of TLM received by each student <sup>4</sup> in the reporting year	# of TLM <sup>5</sup> received by each instructor/faculty reporting year	# of hours in <b>work-based learning</b> per student	# of <b>students reached</b> by the intervention in the reporting year
Technical content							
Pedagogy							
Soft skills							
Other (specify)							
NOTES							

<sup>1</sup> Higher education institutions may include public or private universities, colleges, community colleges, academically affiliated research institutes, and training institutes, including teacher training institutes. Please specify which type the activity is working with.

<sup>2</sup> Please specify in the notes or description of intervention if the individual training is face-to-face, blended or online/remote.

<sup>3</sup> The reporting period is one academic year. Actual number of teachers trained should be reported.

<sup>4</sup> Only TLMs issued to enrollees of TVET/higher education institutions are considered “students”. Report on books (text books, readers), not workbooks, procured by USAID-funded activity and delivered to students in the reporting year. Report the number received by each student in each of the training areas.

<sup>5</sup> If ICT plays a central role in the intervention, report on ICT in a separate column. Include details of ICT in notes.

## Template C-3: Reporting on dosage and details of youth-focused interventions

Brief description of the intervention's theory of change: \_\_\_\_\_ .

Brief description of the intervention's beneficiaries (vulnerable/disadvantaged? age range? selection criteria? in-school or out-of-school? geography?) \_\_\_\_\_ .

Reporting period is an intervention cycle (e.g., cohort). Starting date \_\_\_\_ end date \_\_\_\_.

Intervention is evaluated? Impact evaluation \_\_\_\_\_/performance evaluation \_\_\_\_\_. Evaluated outcomes: \_\_\_\_\_

### WORKFORCE DEVELOPMENT INTERVENTIONS

TYPE OF TRAINING (select applicable)	# of hours received by each learner in group training	# of hours received by each learner in individualized training	# of TLMs <sup>1</sup> received by each learner	# of hours in work-based learning per learner	Internship placement <sup>2</sup> (paid or unpaid)	Support services received by learners	# of learners reached by the intervention in the reporting period
WFD/vocational training <sup>3</sup>							
WFD/literacy							
WFD/numeracy							
WFD/ICT and digital skills							
WFD/soft skills							
WFD/entrepreneurship/livelihood							
WFD/other (specify)							
NOTES							

NON-WORKFORCE DEVELOPMENT INTERVENTIONS

TYPE OF TRAINING (select applicable)	# of hours of <b>group training</b> received by each learner in	# of hours of <b>individual training</b> received by each learner in	# of <b>TLMs<sup>4</sup></b> received by each learner	<b>Support services</b> received by learners	# of <b>learners reached</b> by the intervention in the reporting period
Civics/leadership education					
CVE education					
Health/family planning					
Other training (specify)					
NOTES					

<sup>1</sup> If ICT plays a central role in the intervention, please report on ICT in a separate column from non-ICT materials.

<sup>2</sup> Internship placement codes: 1 = paid internship placement; 2 = unpaid internship placement; 3 = other (specify)

<sup>3</sup> May be vocational skills or necessary foundational skills

<sup>4</sup> If ICT plays a central role in the intervention, please report on ICT in a separate column from non-ICT materials. Include details of ICT in notes.