

SAMPLE

MAKE SURE YOU CREATE YOUR OWN COST ALLOCATION PLAN—THIS IS FOR GUIDANCE ONLY AND SHOULD NOT BE USED AS A PLAN.

Time & Effort method

Basic Food Education & Training Cost Allocation Plan

Compensation for Salaries:

All staff will document their time spent working on the basic food E&T program with timesheets showing time worked on all projects for the agency. Timesheets are kept via Excel (or whatever system your agency is using) monthly, semi-monthly, bi-weekly or weekly (please pick the time that your payroll is distributed). Distribution for all employees will be allocated based on time spent on each program that the staff have worked on during the pay period. Once the timesheets have been approved, the timesheets should be uploaded, manually or electronically, into the agency general ledger system (please input what the system is for your agency).

- a. Fringe benefits (FICA, UC, and Worker's Compensation) are allocated in the same manner as salaries and wages. Health insurance, dental insurance, life & disability and other fringe benefits are also allocated in the same manner as salaries and wages. **(Revise as needed for your agency).**
- b. Vacation and sick pay are allocated in the same manner as salaries when:
 1. Leave is accrued, not when used or
 2. Leave is used not when it is accrued

Please put the method that your agency uses. **(Revise as needed for your agency).**

Administrative Costs:

Any administrative costs charged to the program should be in the budget to be charged so review the budget before charging administrative costs.

Review information what has been included as to what you can charge based on your monthly personnel percentage (once it has been calculated) and what is actual direct charges. If your agency will be charging lease costs back to the basic food E&T program, there must be language included that supports your calculation.

Here is some sample verbiage:

- a. "Lease costs will be calculated as follows, square footage divided by total FTEs for average square footage cost. Average space for each FTE will be taken in account, as well as the average square footage common area, when divided by all FTEs. Once the cost per square footage is determined, that cost will be multiplied by the basic food E&T (BFET) budgeted FTEs staff to calculate monthly base lease amount. The base amount will then be multiplied each month by the percentage of time the staff work on the BFET program."

Please be sure to list all items that you will be charges in this area for administrative costs. If your agency uses an in-direct rate for the administration costs, explain the % and how that is calculated in this area and include the lease verbiage if your agency is charging lease costs to the BFET program.

Client costs:

This will be cost associated to administering the client files, such as file folders, printing copies, labels, some marketing materials, etc.

Travel Costs:

All travel costs must be actual charges directly to the program or grant for which the travel was incurred. Anything charged to BFET must be BFET related.