



# Cost Analysis Methodology at the IRC

Humanitarian organizations do not routinely use cost data to compare the efficiency or effectiveness of different interventions and delivery models, and as a result policy makers and practitioners have little data with which to make informed decisions about where money should be spent in a humanitarian response. The International Rescue Committee (IRC) is committed to maximizing the impact of each dollar spent to improve our clients' lives. If we have better information about the cost efficiency and cost effectiveness of our interventions, we will be more effective at doing so.

To ensure that the IRC is making the best use of its resources, the organization is therefore undertaking cost analyses of key interventions for use in our programming decisions and advocacy work. To compare the costs of a program against the outputs it produces, the IRC is conducting cost efficiency analyses. In cases where our research team has conducted an impact evaluation, we also conduct cost effectiveness analyses, which compare the costs of a program to the impact that program caused. Both cost efficiency and cost effectiveness analyses enable practitioners to make comparisons across programs and discern the approaches that make the most progress towards humanitarian objectives for a given cost. Because the goal of such calculations is comparative, it is essential to use a consistent methodology to calculate the total costs and total outputs of a program.

Much has been written about the appropriate methodology for estimating the costs and cost-effectiveness of social programs (Department of Health & Human Services 1995, Levin & McEwan 2001), including several articles focused specifically on social programs in low-income countries (Dhaliwal et al. 2012, McEwan 2012). The literature outlines the specific decisions that organizations undertaking cost analyses must address, and emphasizes following such decisions consistently across analyses if results are to be compared. Different interventions produce different outputs, requiring potentially different metrics for certain types of programs—for instance, calculating the cost per dollar transferred to beneficiaries of cash transfer programs, and the cost per person-year of latrine access for sanitation programs. Nevertheless, it remains possible to standardize the methodology used to identify and aggregate those outputs and their costs.

This note documents the methodology that the IRC is using in conducting cost efficiency and cost effectiveness analyses, so that others can understand the figures we release and learn from our experience doing such analyses. Specifically, the note focuses on several methodological issues:

1. Identifying program ingredients
2. Discounting cost streams
3. Discounting output streams
4. Exchange rates
5. Dealing with inflation
6. Costing donated/in-kind goods
7. Dealing with cash or in-kind transfers
8. Costing volunteer or beneficiary time
9. Presenting cost data publicly

**Cost efficiency analysis** calculates the cost per output that a program produces. For example, consider a program that aims to improve children's health status by providing therapeutic feeding treatments for acutely malnourished children—cost efficiency analysis would measure the cost of providing that treatment program, and compare it to the number of children who received treatment. This “cost efficiency ratio” would therefore tell you the average cost incurred per child who received treatment, and this ratio can be compared across projects that produced the same output to see how factors such as the delivery model or local context affect cost-efficiency.

**Cost effectiveness analysis** calculates the cost per outcome that a program achieves. For example, rather than examining the cost per child who received treatment, cost effectiveness analysis would tell you the cost per malnutrition death averted by your therapeutic feeding program. A “cost effectiveness ratio” would therefore tell you how much it costs per unit of progress made towards outcomes in health, economic wellbeing, etc., and can be compared across very different interventions to see which approaches make the most progress towards that outcome for a given cost.

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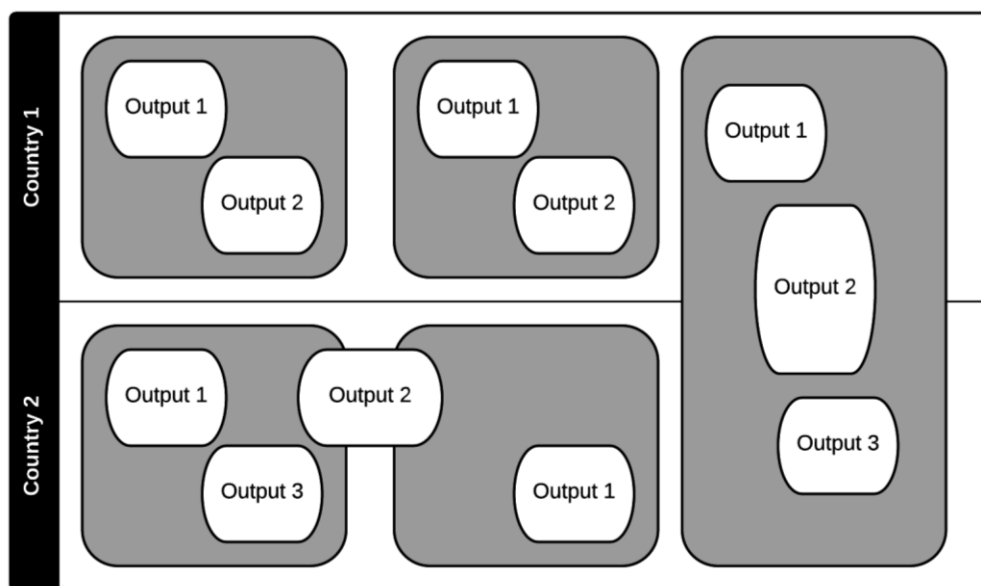
## 1. Identifying program ingredients

For a given program, calculating the cost of producing a particular output requires knowledge and understanding of all the inputs necessary to make that program operable. Think of a program as a recipe for producing a particular output: the inputs are all the “ingredients” necessary to make that recipe. This is rarely the same as a budget listing; grant budgets may include items used to produce many different outputs, and the inputs necessary to produce any one output may have been funded across multiple grants. To get an accurate sense of the costs of producing a single output, we categorize costs by the output they ‘produce,’ and count only those costs that contributed to that output.

In some cases, making this listing of ingredients means refining the definition of the output itself. For instance, would a latrine-building program consider the costs of hygiene promotion that encourage people to use latrines count as a necessary input to that program? IRC field experts confirmed that hygiene promotion is a necessary ingredient to ensure that people actually use the facilities; it is part of the ‘infrastructure’ of a latrine-building program and should thus be counted among the ingredients of such programs. Questions like these emerge in each analysis. Working in close consultation with field and finance staff, we develop and consistently apply clear standards for the costs included or omitted across every program in that analysis.

To conduct cost analysis of a program thus requires a cost analyst to be able to separate out a flow of relevant programs costs from all of the other costs being incurred in a particular country at a particular time, and likewise to identify the specific pool of outputs produced by that cost stream separate from all of the other outputs being produced. Figure 1 shows the range of relationships that one set of outputs (white blocks) can have to a grant (grey blocks).

Figure 1. Correspondence Between Grants and Outputs



Nearly all grants produce more than one output, meaning that in the minimally complex case of attempting to look at the costs of producing a particular output, through one grant, it is still necessary to disentangle the costs associated with that output versus the other outputs on that grant. Some grants span multiple countries, meaning that costs must



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be broken down further based on their location as well as their output. And, most challenging of all, some outputs are produced thanks to resources funded across multiple grants. For example, an IRC GBV case management program in Lebanon<sup>1</sup> used funding from six separate grants between January and December 2015 to ensure continuous funding. Identifying all of the necessary ingredients to provide GBV case management over that time period meant finding data from six separate grants, and merging them into one larger ingredient list.

*Sources of cost information* can take many shapes. Different types of documentation provides useful insight for answering cost research questions, but each have limitations or pitfalls in what they provide:

- **Grant budgets** generated in the proposal or program design stage offer detailed information about subcomponents of total cost.
- **Country operating budgets** provide insight as to how country level management and shared costs are used at the country level. While donor constraints often dictate how much funding can be used for overhead or infrastructure, country level operating budgets give insight as to the true resources that are incurred for running operations within a country. These can pick up on resources that are not paid for by a donor, but that a country office uses to support a program (for instance, a vehicle already owned that was used to transport staff). They also provide helpful insight in trying to organize costs by location. However, country level operations are generally not associated with an output or activity itself, thus do not provide much insight about how cost should be considered in individual program design.
- **Finance databases** provide precise spending information to pair understanding of how much of planned spending happened in practice. It is usually very specific and often primary data, which reduce the chance of results being skewed by error in aggregating costs for particular donor or internal reports. However, there are also pitfalls to using financial data. Often, finance systems track spending on a transaction level, which generally means thousands of lines of spending per program. Transaction lists can be useful to disaggregate one or two particular of a budget or financial report that have been lumped at a high level. They are also valuable when limiting the timeframe to which costs are being quantified, as dates are often attached to transactions. But transaction level data often needs to be reshaped (meaning re-aggregated into cost categories of interest) in order to be usable.
- **Financial donor reports** are valuable in that they are easy to get access to. Further, they summarize data pulled from a finance system in a way that is digestible for a non-technical reader. Some donor reports require costs to be categorized by activities, outputs or results, which provides valuable insight as to how large line items should be allocated across the many components of large grants. In practice, it's often the case that reporting to donors is done on such an aggregate level that triangulating spending information with an activity or output is impossible.
- **Time and Effort reports** provide data on how staff spend their time. Since personnel are a major cost for most programs, the accuracy of a costing exercise improves dramatically when staff track their time and resources specifically for a particular sample or particular activity. However, detailed time and effort tracking require

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<sup>1</sup> Described in "Cost Efficiency Analysis: Case Study of GBV Case Management in Lebanon"



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significant time invested in themselves, so imposing additional tools onto programs for time tracking purposes can be a significant burden.

From all of these sources, the cost analyst should assemble a list of the ingredients of that program—i.e. all of the inputs that were necessary to produce the output or outcome whose cost efficiency or cost effectiveness is being considered.

Knowing the total spent on each ingredient in a cost model is not enough; we must also investigate the unit cost and units needed that drive the total expense. This level of detail is necessary for two reasons: First, breaking out the cost components allows the cost analyst to ensure that they have included only the necessary ingredients for that program. Without concrete data on the number of units being counted, knowing whether to take the entire reported expense or a portion of that item is challenging. Second, details enrich analyses by providing greater insight into why cost efficiency or cost effectiveness varies across programs. For example, if all cash transfer programs tend to cost more per dollar transferred in the Middle East than they do in central Africa, more questions into the underlying numbers naturally follows: Is it that the cost of salaries is higher in the Middle East, or that programs require more intensive management, or that the value of transfers is smaller in central Africa? Understanding cost components—unit cost and units needed—can help address these questions.

### *Direct Costs*

Breaking down cost components is straightforward for direct program costs. For example, consider the total cost per vaccination provided at a health clinic. One key ingredient is the cost of the vaccine itself. The IRC's budget will reflect the unit cost per vaccine and the number of vaccines purchased; multiplying them together gives the total cost of that input.

$$\text{Cost of Ingredient} = \text{Unit cost} \times \text{Units needed}$$

### *Shared Costs*

Many line items in a budget are shared costs that contribute to producing many different outputs of one or more grants. Examples of shared costs are country-level personnel, facilities, and office supplies. When ingredients are used in the production of multiple outputs, such as a nurse who participates both in vaccine drives and supervising a nutrition treatment center, the cost analyst should include only the proportion of the ingredient necessary for the one output. Estimating the proportion of that person's time or the specific item dedicated to the output is done either by referring to program documents or speaking to the staff in question.

$$\text{Cost of Ingredient} = \text{Unit cost} \times \text{Units needed} \times \text{Percent of ingredient specified to the output}$$

The estimated proportion is then cross-checked between budget proposals and financial reporting data to ensure program costs are reflected as actually incurred. Discrepancies are followed up with the staff. The final step in building a cost efficiency analysis is to bring together ingredients of a similar nature into categories.

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## Exercise: How to Allocate Country-Level Shared Costs

One category of costs which is frequently shared across multiple grants is that of ‘support’ costs—the items such as payroll staff, grant managers, or office rent which contribute to the achievement of all of the different outputs within one grant. For country-level support costs, it is often possible to identify one blanket allocation rate at which to “charge” support resources to the output being considered. From the list of activities, indicators, or project goals of a particular grant, we must decide which are relevant to the analysis. Take, for example, a program which operated Child Friendly Spaces within refugee camps. A grant that funds this output might include the following activities overall:

1. Establishing Child Friendly Spaces for girls and boys
2. Operating Child Friendly Spaces and providing each student with school supplies so that children are able to access and participate in non-formal education activities.
3. Teachers are trained on the Healing Classroom approach
4. Committees are established to ensure community support of and participation in education

It is clear that the first two activities are relevant for this cost analysis, while third and fourth activities focus on separate outputs: teacher trainings and community engagement.

Next, each activity must be assigned a weight. In order to do so, we gather as much information as possible about the volume of work within each activity. It could be that 1 child friendly space was built and supported with supplies, while 1,000 teachers were trained and 100 committees were established. In this case, much greater weight would be assigned to activities 3 and 4 than 1 and 2. It could also be the reverse: if we established many child friendly spaces and trained only a few number of teachers and established a handful of committees, it would be appropriate to weight the first two activities much greater. Then, the weights for the relevant activities can be summed up to provide the overall “rate” at which shared costs should be included in the cost model.

## 2. Discounting cost streams

To account for the opportunity cost of capital, cost streams over time should be discounted back to their base year using a standard discount rate. For an ingredient cost incurred in year ‘n,’ being discounted back to the first year, the formula used is:

$$\text{Present Value}_1 = \frac{\text{Ingredient Cost}}{(1 + \text{discount rate})^{n-1}}$$

The IRC only applies discounting for programs that last longer than one year, using a five percent discount rate—roughly the median discount rate used by many Western governments that fund the IRC’s operations (Zhuang 2007). The median length of the IRC’s grants is only 11 months, and the longest program analyzed to date continued for five





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years. As such, the precise choice of a discount rate has a relatively minor impact on analysis results, in contrast to cost analyses of climate change mitigation or infrastructure investments.

One question that prompts further scrutiny is whether grant-based organizations, which lack the ability to invest the majority of their funds to generate returns over time, really face an opportunity cost of capital in the way that a for-profit company or an endowed institution does. In fact, many humanitarian organizations face penalties if they do not spend money quickly, which could correspond to a zero or even a negative rate of return on holding funds. To ensure comparability with the rest of the cost analysis literature in developing countries, the IRC approach to cost methodology reporting applied the five percent discount rate in order to ensure comparability with the rest of the cost analysis literature in developing countries.

## 3. Discounting output streams

While some have argued that it is also necessary to discount benefit streams that occur over long periods of time, in the same way in which we discount costs, the IRC does not apply discounting to output or outcome streams. Discounting benefits considers a natural social rate of time preference (S RTP)—people's preference for getting benefits today versus benefits tomorrow—and that cost analysis should reflect this preference when programs are assessed. Methodologically, the choice of discount rate to apply can be complex, especially given that the IRC works in more than 30 countries and the S RTP is very contextually and culturally specific. Relatively few studies exist of S RTP in the complex environments where the IRC works, leading to a lack of high quality data on the relevant rate of time preference in many places.

Attempting to impose a single S RTP for all the programs analyzed would likely mean applying a somewhat arbitrary number, one that would defeat the intention of reflecting the beneficiary population's rate of time preference. For this reason, we do not apply discounting to our benefit streams.

## 4. Currency exchange

The majority of grants that fund the programs in the IRC's cost efficiency and cost effectiveness analyses are funded in the currency of donor countries—dollars, pounds, or euros. In some cases, particularly programs in countries with greater currency volatility, some portion of the grant funds may also be paid in local currency. Unit costs and total expense records are usually denominated in the donor or the local currency, so a cost analysis must exchange back into a standard currency to generate the cost efficiency or cost effectiveness estimate. The IRC uses the U.S. Dollar (USD) as the standard currency, and exchanges unit cost and total expense information using the average annual exchange rate for the year that that expense was incurred.

The IRC uses standard market exchange rates, rather than purchasing power parity (PPP) exchange rates, to translate prices into USD. While PPP exchange rates offer somewhat greater comparability across programs, they also represent the cost of programs as though they had been implemented in the United States, which dramatically overstates the real financial costs of implementation. The standard market exchange rate is most appropriate for these analyses because the goal of IRC's cost analyses is both to guide program strategy and communicate accurate information about the cost of implementing humanitarian programs.

## 5. Inflation

In addition to exchanging between currencies and using time discounting to account for the opportunity cost of capital, price differences—namely, inflation—in different years is important to consider. The respective currency, unit cost, and



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total expense data implicitly reflect the price level of the year that the expenses were incurred and reported. For example, consider cost analyses of two programs—one that started in 2009 and one that started in 2015. Prices faced by the 2015 program, as reflected in the unit prices of goods and the total expenses reported, would almost certainly be higher than prices reported in the 2009 program. Failing to account for this difference would bias the results of cost analyses to always show programs from years with lower price levels as more cost efficient or cost effective.

Two adjustments must be made: To account for different prices in different years of a multi-year program, and to account for different prices faced by programs that began in different years. The net effect is for all unit costs and expenses, as well as the total cost or cost efficiency metric based on these, be expressed in 2014 USD. The year 2014 was selected because, as of the time of publication, it was the most recent year for which exchange and inflation data was reliably available. In practice, the IRC usually follows a set order of operations to ensure that all necessary inflation, deflation, discounting, and exchange occurred properly and the final currency of cost efficiency estimates is consistent, primarily through:

1. Exchanging all currencies to USD, using contemporaneous exchange rates for the year in which the cost was incurred
2. For multi-year programs, deflating the unit costs and total expenses expressed in terms of the base year of the program
3. For multi-year programs, determining the present value of future years' spending by discounting those total expenses back to the base year of the program
4. If the base year of the program is not 2014, re-inflating (or deflating for 2015 data) the net present value to express it in 2014 USD

For inflation or deflation, the IRC uses average annual inflation rates between the two years in question from GDP deflator data reported by the World Bank. The general formula for inflating or deflating costs from year 'm' to year 'n' is:

$$Cost_n = Cost_m * (Average\ Inflation, m\ to\ n)^{(m-n)}$$

## 6. Costing donated goods

The value of all donated goods is included in cost estimates using the standard market price for such goods to quantify cost. In most cases, the goods donated are of a known and fairly standard international price, e.g. Plumpy'nut nutritional supplement. Thus, in the majority of cases where it is necessary to cost donated goods, the differences in local price levels do not drive differences in the cost of programs implemented in different contexts.

## 7. Accounting for cash or in-kind transfers

The IRC includes the costs of cash or in-kind transfers in the same manner as other ingredients—using the dollar value of the transfers or the purchase price of the in-kind goods as the unit cost. Cash or in-kind transfer are sometimes excluded from the costing of social programs, since they represent a transfer of value from one segment of society to another and are thus not a net cost to society as a whole. This perspective makes sense in the case of cost-benefit analysis, when the entire monetary value of the benefits of a particular program are being weighed against the entire costs to society of that program. But in almost every social program, something of value is transferred to the beneficiaries, and it is difficult to understand why cash or in-kind transfers should be treated differently simply because their value is easier to ascertain. Moreover, the costs of cash or in-kind transfers are often



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the largest component of a program's spending, and excluding them would grossly understate the true cost of a program.

## 8. Costing volunteer or beneficiary time

One resource that is not routinely costed, but is a necessary ingredient of many humanitarian programs, is the time of volunteers or beneficiaries themselves who participate in activities. In many IRC programs, the time of volunteers who conduct community outreach and sensitization is compensated in some way. We include volunteer stipends as costs to the program—actual compensation dispersed, rather than independently calculated opportunity cost for their time. While this approach is not perfect, wage data is unavailable for many of the settings where the IRC works, so using stipend rates is a method to account for this time at some, if not *the*, market rate.

To date, the IRC has not included time that beneficiaries spend participating in programs as an ingredient in cost models. The reason for this is practical rather than theoretical; we lack data on the time beneficiaries spend participating in programs. For participatory programs, such as community-driven development or case management for persons of concern, separate studies may be necessary to quantify the amount of time that different segments of society spend to participate and the opportunity costs that these unique segments of society have in participating. At the moment, the cost efficiency estimates for highly participatory interventions should be understood as lower bounds for the actual cost efficiency of such programs.

## 9. Presenting cost data publicly

Some information that goes into cost listings is sensitive, and can make organizations reluctant to release the details of cost analyses publicly. Cost models include salary information that has been disaggregated down to the level of the individual, which organizations are often reluctant to release. Further, there can be reasons why defining exactly the location of certain types of transactions or the exact point in time an activity took place may be a threat to the vendor, the client or the organization.

Standard practice in all research is to ensure results are scrubbed of identifying and sensitive information before public release. A few basic guidelines can enable cost sharing in a way that does not share sensitive information:

1. Always start by saving an encrypted, password protected version of the main data. This may be needed for future reference if someone wants to recreate the cost figures you generated, as is a common research practice.
2. Remove any personnel or organizational names from cost lines. Simple replace names and proper nouns with descriptors, such as “contractor” or “distributor”.
3. Take individual data and aggregate to small group level: For instance, head office management staff can be listed as “Kampala Management Team Salaries” reported at a monthly average instead of the individual salaries of the Country Director, Financial Controller, etc.
4. Report on ingredient totals and units needed, but not unit costs.

An example of a publicly shareable cost model, with sufficient detail included that an interested party could understand the structure of the program in detail, but sensitive information removed, is attached below.





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## For further reading

Dhaliwal, I., Tulloch, C., Duflo, E., & Glennerster, R. (2012). Comparative Cost-Effectiveness to Inform Policy in Developing Countries. In *Education Policy in Developing Countries*. University of Chicago Press.

Levin, H., & McEwan, P. (2001). *Cost-Effectiveness Analysis*. Thousand Oaks, CA: Sage Publications.

McEwan, P. (2012). Cost-Effectiveness Analysis of Education and Health Interventions in Developing Countries. *Journal of Development Effectiveness*, pp 189-213.

United States Department of Health & Human Services (1996). *Cost-Effectiveness in Health and Medicine: Report to the U.S. Public Health Service by the Panel on Cost-Effectiveness in Health and Medicine*.

Zhuang, J. (2007). Theory and Practice in the Choice of a Social Discount Rate for Cost Benefit Analysis. ERD Working Paper No. 94. Asian Development Bank.

## Glossary

**Base Year:** The first year of program implementation for the particular program under analysis. Costs are discounted back to the base year using a standard discount rate, and prices are translated into base year prices using the average annual inflation rate between the base year and the year that costs were incurred.

**Expense:** The actual reported spending on a particular ingredient. Because data on unit costs and units needed is usually taken from ex ante budgets, it is not necessarily reflective of the actual spending on a particular ingredient. It is therefore necessary to triangulate the budget projections with actual expense data when calculating total costs.

**Grant:** A grant is one source of support that helps to fund the ingredients necessary to produce a particular output. In some cases, "grant" may be synonymous with "program," so the costs and outputs of a particular grant are congruent with the costs and outputs of the program under analysis. In many cases, funding from multiple grants was combined to support the program being costed, and not all the costs of a particular grant were necessary for the specific output under analysis.

**Ingredient/Input:** Ingredient is the name that cost analysts give to one the inputs—goods, services, or staff time—necessary to run a given program and produce a particular output. Terms like "expense" or "item" often refer to features of an ingredient, like the total spending on that item or the number of items purchased, which vary according to context. We use the words ingredient or input to identify a particular resource itself that is necessary for implementation.

**Output:** An output is the good or service produced by humanitarian programs, and which is supposed to produce better outcomes in the lives of beneficiaries.

**Outcome:** Outcomes are the ultimate goals that outputs are intended to achieve in the lives of clients. For example, the ultimate outcome of a community managed acute malnutrition program is the health status and survival of the children in that community. The IRC has prioritized five outcomes areas—Education, Economic Wellbeing, Health, Power, and



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Safety—and focuses on producing outputs that are proven by rigorous evidence to improve the outcomes in those outcome areas.

Percent to Output: The percent to output of a particular ingredient represents the proportion of a full unit of that input that is necessary for a given program. In many cases, inputs cannot be purchased in continuous quantities. As a large organization, the IRC can share such resources across multiple programs using a fraction of a particular good or service for the program in question. In such cases, we identify the percent of a particular resource that was specifically necessary to produce the output in question.

Program: A program is the set of activities used to translate inputs into outputs and outcomes. In some cases, program may be synonymous with grant because all of the activities on a given program were funded by a single grant.

Unit Cost: The price per unit of an input, which is almost always the cost of a full unit. For instance, an entire month of a case manager's time or the entire rental cost for a women's safe space.

Units Needed: This is the number of units of full units of a good or service required for the implementation of a program.

Year of Analysis: This is the year that price levels are used to express the final cost efficiency or cost effectiveness metric. A particular cost efficiency metric thus expresses the cost per output of a program if the base year of the program was that particular year of analysis. To date, the IRC is using 2014 as the year of analysis because it is the most recent year with available inflation and exchange rate data.

<b>Program Name</b>	Rapid Response Mechanism Assistance for IDPs in Adamawa State		
<b>Country:</b>	Nigeria	<b>Region:</b>	Adawama
<b>Start Date:</b>	February 2015	<b>End Date:</b>	September 2015
<b>Output Being Analyzed:</b>	NFI Distribution	<b># Households Served:</b>	1,136

Direct Costs		Units Needed	% to Program
<i>Direct costs are personnel, services, or items procured solely for the purposes of the grant in question. While most direct costs are programmatic, some kinds of programs require extra support staff capacity, e.g. finance staff dedicated to tracking cash distributions.</i>		<i>How many of this item did we use?</i>	<i>What % was used for this program?</i>
Programmatic Costs	Laptops	4 laptops	100 %
	Thuraya	2 thuraya	100 %
	WPE Response Workers (2 people)	6 months	100 %
	WPE Case Management Worker	6 months	100 %
	WPE M&E Officer	6 months	
	Child Protection Officer	6 months	
	Child Protection Assistant	6 months	
	Program Staff Travel	6 months	
	Truck Rental	6 months	100 %
	Sensitization and Outreach	6 months	100 %
	Project Visibility	1 lump sum	100 %
	NFI Kits	1,136 kits	100 %
Shared Costs		Units Needed	% to Program
<i>Shared Costs are personnel, services, or items that are used across several different grants. These are often support items such as country operations teams, but may also include high-level programmatic management.</i>		<i>How many of this item did we use?</i>	<i>What % was used for this program?</i>
Support Costs	Country Director	6 months	6 %
	Deputy Director for Operations	6 months	6 %
	Finance Controller	6 months	6 %
	Field Coordinator	6 months	6 %
	Operations Coordinator	6 months	6 %
	Abuja Office Rent	6 months	6 %
	Abuja Office Supplies	6 months	6 %
	Abuja Office Vehicle Operations	6 months	6 %
	Abuja Office Insurance	6 months	6 %
	Abuja Office Staff Travel	6 months	6 %
	Abuja Office Guards	6 months	6 %
	Abuja Office Admin/HR Team	6 months	6 %
	Abuja Office Finance Team	6 months	6 %
	Abuja Office Supply Chains Team	6 months	6 %
	Abuja Office Cleaners, Cooks, & Drivers	6 months	6 %
	Yola Office Rent	6 months	6 %

	Yola Office Supplies	6 months	6 %
	Yola Office Vehicle Operations	6 months	6 %
	Yola Office Insurance	6 months	6 %
	Yola Office Staff Travel	6 months	6 %
	Yola Office Guards	6 months	6 %
	Yola Office Admin/HR Team	6 months	6 %
	Yola Office Finance Team	6 months	6 %
	Yola Office Supply Chains Team	6 months	6 %
	Yola Office Cleaners, Cooks, & Drivers	6 months	6 %
<b>Programmatic Costs</b>	Senior Program Coordinator	6 months	20 %
	GBV Coordinator	6 months	20 %
	Child Protection Coordinator	6 months	50 %
	Store Packer	6 months	30 %