

APPENDIX B: ALLOWABLE COSTS LISTING

Allowable:

The following list is to be used as a guideline for acceptable purchases and expenditures. Please note that the list does not include every item that may be allowable for purchase using Ohio Children's Trust Fund grant dollars. OCTF reserves the right to determine whether a grantee's expenditure(s) is allowable or not. Certain expenses must be in compliance with the Office of Budget and Management's (OBM) expense reimbursement policies. Please refer to OBM's policies at <http://obm.ohio.gov/MiscPages/Publish/TravelPolicy.aspx>.

All costs must be incurred during the grant year and after receipt of grant agreement purchase order. All expenditures must directly relate to the service of conducting primary and secondary prevention strategies within the community.

Allowable expenses include the following:

Program

- IY materials: including BASIC Parent Training Program, ADVANCE Parent Training Program, School Age Parent Training Program, Teacher Classroom Training Program and supplemental materials, and Dina Dinosaur Child Training Program including classroom curriculum, sample lesson plan videos, and materials such as instructional videos and instructional aides (including puppets) used to implement small group therapy.
- Reimbursement for IY Group Leaders

Administrative

- Personnel / Salaries
- Fringe benefits

Travel / Mileage

• Personal vehicle mileage

- Auto travel to trainings
- Up to the maximum state mileage rate

[Important: Requests for travel reimbursement by program administrative staff must not exceed 2.5% of the applicant's total proposed budget for any given SFY and shall be included as part of the maximum 20% administrative costs allowed. Therefore if an applicant chooses to include travel (up to 2.5%), their remaining administrative costs cannot exceed 17.5% of their total proposed budget (for each SFY)].

The State reserves the right to deny reimbursement, in total or part, to any grantee which exceeds the maximum allowable amount or which violates OBM's Travel Policy (See <http://obm.ohio.gov/MiscPages/Publish/TravelPolicy.aspx>).

Lodging

- Up to the maximum state lodging rate + applicable taxes
- Per diem rate (for lodging) x (number of people) x (number of days)

Training

- Registration fees
- Rental of conference rooms, meeting space, staff offices
- Equipment rental

Printing

- Costs associated with printing materials (in-house or outsourced)

Supplies/Equipment

- General office supplies and equipment
- Storage equipment
- Furniture (i.e. desks, chairs, tables, cabinets)
- Materials

Other

- Postage
- Publicity (i.e. Brochures, ads, signs)

Unallowable:

Any expenditures falling within the following categories will *not* be reimbursed by ODJFS or the Ohio Children's Trust Fund. Please note that the following list is a guideline, and does not cover every purchase(s) that is unallowable with Trust Fund grant dollars.

Any expenditure that is not directly related to the Children's Advocacy Center and the mission of the Ohio Children's Trust Fund is unallowable.

Any expenditure that is not directly related to the delivery of a primary and secondary prevention strategy within the community.

Travel (any travel expenses not directly related to the proposed program and/or any travel expenses for any means of travel other than the most cost effective and reasonable)

- Recreational trips during a conference (from training center to mall or restaurant)
- Cancellation fees or ticket change fees

Lodging

- Telephone, Internet charges, laundry, movie costs, or any other incidental charges from hotel/lodging will not be reimbursed.

Training

- Cancellation fees
- Attrition fees

Meals & Incidentals

- No OCTF grant funds may be used to purchase or reimburse meals or food. There will be no exceptions during the grant period.

Personnel

- Dual compensation of salaried employees
- Stipends for attending training
- Bonuses
- Salary for employees or consultants for time spent lobbying or fundraising

Other

- Any activity or payment related to lobbying or fundraising (to finance related or complementary project activities) is unallowable.
- Non-profit incorporation fees
- Capital campaigns
- Food and beverages