

Texas Veterans Commission
Fund for Veterans' Assistance



FVA Cost Principles Side-by-Side

OMB Circulars 2 CFR 230 (A-122) and 2 CFR 225 (A-87)

For general information purposes only.
Refer to specific applicable set of federal cost principles for entire text.

**Texas Veterans Commission
1701 North Congress Avenue
Austin, Texas 78701**

Contents

Overview 7

Cost Principles Side-by-Side 8

 Accounting 8

 Advertising 8

 Advisory Councils or Committees 8

 Alcoholic Beverages 8

 Audit Costs and Related Services 9

 Automatic Electronic Data Processing 9

 Awards for Recognition or Incentives for Participation 9

 Award Ceremonies 9

 Bad Debts 9

 Bonding Costs 9

 Budgeting 9

 Capital Outlay 10

 Civil Defense 10

 Commencement and Convocation Costs 10

 Communication Costs 10

 Compensation for Personnel Services 11

 Conferences and Meetings 11

 Construction, Remodeling, or Alterations 11

 Contingencies 11

 Contributions and Donations 11

 Debt Service 12

 Defense and Prosecution of Criminal and Civil Proceedings, and Claims 12

 Depreciation and Use Allowances of Building Space 12

 Depreciation and Use Allowances of Equipment 12

 Disbursing Service 12

 Displays, Demonstrations, and Exhibits 12

 Donations and Contributions 12

 Employee Morale, Health, and Welfare 12

Employee Service Awards 12

Entertainment 13

Equipment and Other Capital Expenditures 13

Executive Lobbying Costs 13

Field Trips 14

Fines and Penalties 14

Food Costs 14

Fringe Benefits 16

Fundraising and Investment Management Costs 16

Gains and Losses on Disposition of Depreciable Property and Other Capital Assets and Substantial Relocation of Federal Programs 17

General Government Expenses 17

Gifts or Items That Appear to Be Gifts 17

Goods or Services for Personal Use 17

Gratuities or Tips 17

Honorariums 17

Hospitality Rooms 17

Housing and Personal Living Expenses 18

Idle Facilities and Capacity 18

Insurance and Indemnity 19

Interest 20

Investment Management Costs 20

Labor Relations 21

Lease Purchases 21

Legal Expenses 21

Legislative Expenses 21

Lobbying 21

Losses on Other Awards 21

Losses 21

Maintenance, Operations, and Repairs 22

Materials and Supplies 22

Meetings and Conferences 22

Memberships 23

Memorabilia 23

Motor Pools 23

Organization Costs 23

Participant Support Costs 23

Patents 24

Plant and Homeland Security Costs 24

Pre-Award Costs 24

Professional and Consultant Services 25

Promotional Items 25

Proposal Costs 26

Public Relations 26

Publication and Printing Costs 26

Rearrangements and Alterations 27

Reconversion Costs 27

Recruiting and Relocation Costs 27

Reference Materials 27

Refreshments 27

Remodeling or Renovation 27

Rental Costs of Buildings and Equipment 28

Royalties and Other Costs for the Use of Patents 28

Sabbatical Leave 28

Scholarships, Fellowships, and Other Student Aid Costs 28

Selling and Marketing 28

Severance Pay 29

Social Activities 29

Souvenirs 29

Specialized Service Facilities 29

Stipends for Non-Employees 29

Student Activity Cost 29

Subscriptions 30

Superintendent Salaries 30

Taxes 30

Termination of Grant Award 30

Tips or Gratuities 30

Training and Education 31

Transportation Costs..... 31

Transportation of Goods..... 31

Travel Costs (Employees)..... 32

Travel for Non- Employees or for Students 34

Trustees or Board of Directors..... 34

Tuition and Fees Related to Tuition..... 34

Tuition Remission..... 34

Under-Recovery of Costs under Federal Agreements 34

Utilities..... 34

Overview

The following summary is provided for your convenience and as a guide only as to allowable and unallowable costs. FVA accepts no responsibility for the interpretation of the cost principles as outlined below. Grantees should consult the complete set of applicable cost principles to determine allowability and unallowability of costs prior to expending funds. All costs must be budgeted and approved in the applicable grant application prior to expenditure. Some costs require *specific* prior approval in the application, in which case the line item must be *specifically* budgeted and approved by FVA prior to expenditure.

The following are the OMB guidelines to be followed, outlined based on the type of organization requesting or awarded funds.

Non-Profit	Administrative Requirements: 2 CFR 215, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations
	Costs: 2 CFR 230 (OMB Circular A-122), Cost Principles for Nonprofit Organizations
	Audit: OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations
State, Local or Indian Tribal Government	Administrative Requirements: OMB Circular A-102, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments
	Costs: 2 CFR 225 (OMB Circular A-87), Cost Principles for State, Local and Indian Tribal Governments
	Audits: OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations

Cost Principles Side-by-Side

This following summary of cost principles applies to the following entities:

- Units of local governments, including counties and municipalities: 2 CFR, Part 225 (OMB Circular A-87)
- Nonprofit organizations: 2 CFR, Part 230 (OMB Circular A-122)

Item of Cost	OMB Circular A-87 (2 CFR, PART 225)	OMB Circular A-122 (2 CFR, PART 230)
Accounting	<i>Not addressed</i>	<i>Not addressed</i>
Advertising (See also Public Relations)	<p>Allowable: Recruitment of grant personnel; procurement of goods and services; and disposal of surplus materials except when disposal cost is reimbursed (OMB A-87, Attachment B, section 1c).</p> <p>Unallowable: Other advertising costs not specified in sections 1c, 1d, 1e; cost of meetings and related activities, including displays, demonstrations, exhibits; cost of space rental; salaries/wages for employees doing set up, demonstrations, and briefings; cost for promotional material and gifts; costs for solely promoting the governmental unit.</p>	<p>Allowable: Recruitment of grant personnel; procurement of goods and services; and disposal of surplus materials except when disposal cost is reimbursed (OMB A-122, Attachment B, section 1c).</p> <p>Unallowable: Other advertising costs not specified in sections 1c, 1d, 1e; cost of meetings and related activities, including displays, demonstrations, exhibits; cost of space rental; salaries/wages for employees doing set up, demonstrations, and briefings; cost for promotional material and gifts; costs for solely promoting grant.</p> <p>Costs of help wanted advertising that includes color, advertising material for other than recruitment purposes, or is excessive in size (OMB A-122, section 44b).</p> <p>Costs of help wanted advertising, special emoluments, fringe benefits, and salary allowances that are not reasonable and do not conform with established practices of the organization (OMB A-122, section 44c).</p>
Advisory Councils or Committees	<p>Allowable: These costs must be specifically budgeted and approved in the applicable grant application prior to expending funds.</p>	<p>Allowable: These costs must be specifically budgeted and approved in the applicable grant application prior to expending funds.</p>
Alcoholic Beverages	<i>Unallowable</i>	<i>Unallowable</i>

<p>Audit Costs and Related Services (Audit fees/expenses may not be charged to state-funded grants)</p>	<p>Allowable: Audits required by and conducted in accordance with the Single Audit Act (OMB Circular A-133). Other audit costs are allowable if included in a cost allocation plan or indirect cost proposal; or with prior specific approval of FVA as a direct cost.</p>	<p>Not Addressed: But allowable for audits required by and conducted in accordance with the Single Audit Act (OMB Circular A-133). Other audit costs are allowable if included in a cost allocation plan or indirect cost proposal; or with prior specific approval of FVA as a direct cost.</p>
<p>Automatic Electronic Data Processing</p>	<p>Not Addressed</p>	<p>Not Addressed</p>
<p>Awards for Recognition or Incentives for Participation</p>	<p>Not Addressed Although not specifically addressed in OMB A-87, these costs are allowable when reasonable in cost and when necessary to accomplish program objectives. Acceptable awards and incentives include certificates, plaques, ribbons, and small trophies nominal in cost, or inexpensive instructionally related items such as pens/pencils to be used in the classroom. Cash or cash equivalents (gift cards) are not allowable per FVA program guidelines.</p>	<p>Not Addressed Although not specifically addressed in OMB A-122, allowable when reasonable in cost and when necessary to accomplish program objectives. Acceptable awards and incentives include certificates, plaques, ribbons, and small trophies nominal in cost, or inexpensive instructionally related items such as pens/pencils to be used in the classroom. Cash or cash equivalents (gift cards) are not allowable per FVA program guidelines.</p>
<p>Award Ceremonies</p>	<p>Unallowable</p>	<p>Unallowable</p>
<p>Bad Debts</p>	<p>Unallowable</p>	<p>Unallowable</p>
<p>Bonding Costs</p>	<p>Allowable: Costs required by terms of the award; costs required by the agency to conduct business in accordance with sound business practice and rates/premiums are reasonable.</p>	<p>Allowable: Costs required by terms of the award; costs required by the agency to conduct business in accordance with sound business practice and rates/premiums are reasonable.</p>
<p>Budgeting</p>	<p>Not Addressed</p>	<p>Not Addressed</p>

<p>Capital Outlay</p>	<p><i>Not Addressed:</i> All capital outlay requires prior specific approval from the granting agency.</p> <p>Capital expenditures encompass articles of nonexpendable, tangible, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more, and are unallowable per FVA program guidelines.</p> <p>The purchase of vehicles or making capital purchases are unallowable, except for H4TxH grantees with prior FVA approval.</p>	<p><i>Not addressed:</i> All capital outlay requires prior specific approval from the granting agency.</p> <p>Capital expenditures encompass articles of nonexpendable, tangible, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more, and are unallowable per FVA program guidelines.</p> <p>The purchase of vehicles or making capital purchases are unallowable, except for H4TxH grantees with prior FVA approval.</p>
<p>Civil Defense</p>	<p><i>Not Addressed</i></p>	<p><i>Not Addressed</i></p>
<p>Commencement and Convocation Costs</p>	<p><i>Unallowable:</i> See section 1 f (2).</p>	<p><i>Not Addressed</i></p>
<p>Communication Costs (Includes telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services, personal communication devices, etc.)</p>	<p><i>Allowable</i></p> <p><i>Unallowable:</i> Communication devices such as cellular phones, calendaring systems such as personal digital assistants (PDAs), electronic or software calendars for personal use.</p> <p>Cellular phone calls for personal use are not allowable.</p>	<p><i>Allowable:</i></p> <p><i>Unallowable:</i> Communication devices such as cellular phones, calendaring systems such as personal digital assistants (PDAs), electronic or software calendars.</p> <p>Cellular phone calls for personal use are not allowable.</p>

<p>Compensation for Personnel Services</p> <p>(Includes salaries, wages, and fringe benefits)</p> <p>(Refer to Instructions to Schedule 3B to 'Documentation Required for Charges to Payroll' for additional information.)</p>	<p>Allowable: If costs are reasonable, comparable for similar work, and charges are supported with time distribution records or other documentation as stipulated in OMB A-87.</p> <p>Unallowable: Costs that are unallowable under other paragraphs of this attachment shall not be allowable under this paragraph solely on the basis that they constitute personal compensation.</p>	<p>Allowable: If costs are reasonable, comparable for similar work, and charges are supported with time distribution records or other documentation as stipulated in OMB A-122.</p> <p>Unallowable: Costs that are unallowable under other paragraphs of this attachment shall not be allowable under this paragraph solely on the basis that they constitute personal compensation.</p>
<p>Conferences and Meetings</p>	<p>Allowable: Cost of meetings and conferences including transportation, room rental charges, speakers' fees, and items incidental to these meetings/conferences (section 27).</p> <p>See Attachment B, section 14, Entertainment Costs, which are not allowable.</p>	<p>Allowable: Cost of meetings and conferences including transportation, room rental charges, speakers' fees, and items incidental to these meetings/conferences (section 29).</p> <p>See section 14, Entertainment Costs, which are not allowable, and section 34, Participant Support Costs.</p>
<p>Construction, Remodeling, or Alterations</p>	<p>Allowable: Only as part of the H4TxH program or with prior specific approval from FVA.</p>	<p>Allowable: Only as part of the H4TxH program or with prior specific approval from FVA.</p>
<p>Contingencies</p>	<p>Unallowable: Exclusion: Self-insurance reserves, pension plan reserves, post-retirement health and other benefit reserves (section 9).</p>	<p>Unallowable: Exclusion: Self-insurance reserves, pension plan reserves, post-retirement health and other benefit reserves (section 8).</p>
<p>Contributions and Donations</p> <p>(See Donations and Contributions)</p>	<p>Unallowable</p>	<p>Unallowable</p>

Debt Service	<i>Unallowable:</i>	<i>Unallowable:</i>
Defense and Prosecution of Criminal and Civil Proceedings, and Claims	<p><i>Allowable:</i> Legal expenses required in the administration of federally-funded programs.</p> <p><i>Unallowable:</i> In defense of any civil or criminal fraud proceeding where the contractor is found liable or has pleaded nolo contendere to fraud; by a contractor in connection with any criminal, civil, or administrative proceedings; prosecution of claims against the federal government.</p>	<p><i>Generally Unallowable:</i> Unallowable in defense of antitrust suit or prosecution of claims against federal/state government.</p> <p>Other costs allowable or unallowable as stipulated in OMB A-122, section 10.</p>
Depreciation and Use Allowances of Building Space	<p><i>Allowable:</i> At 2% of original acquisition cost as stipulated in OMB A-87.</p>	<p><i>Allowable:</i> At 2% of original acquisition cost as stipulated in OMB A-122.</p>
Depreciation and Use Allowances of Equipment	<p><i>Allowable:</i> At 6 2/3% of original acquisition cost.</p>	<p><i>Allowable:</i> At 6 2/3% of original acquisition cost.</p>
Disbursing Service	<i>Not Addressed</i>	<i>Not Addressed</i>
Displays, Demonstrations, and Exhibits	<p><i>Unallowable:</i> Section 1 f (2) (a)</p>	<p><i>Unallowable:</i> Section 1 f (2) (i)</p>
Donations and Contributions	<i>Unallowable</i>	<i>Unallowable</i>
Employee Morale, Health, and Welfare	<p><i>Allowable:</i> As stipulated in OMB A-87, section 13.</p>	<p><i>Allowable:</i> As stipulated in OMB A-122, section 13.</p>
Employee Service Awards	<i>Unallowable</i>	<i>Unallowable</i>

<p>Entertainment (Including amusement, diversion, social activities, and related costs)</p>	<p>Unallowable</p>	<p>Unallowable</p>
<p>Equipment and Other Capital Expenditures (May include ancillary charges such as taxes, duty, protective in transit insurance, freight, and installation) Equipment is defined as an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the <i>lesser</i> of the capitalization level established by the governmental unit, or \$5,000.</p>	<p>Allowable: However, FVA program guidelines do not allow for the purchase of capitalized furniture and equipment, unless with prior FVA approval.</p> <p>Unallowable Capital expenditures for general purpose equipment, land or buildings, improvement to land, buildings, or equipment are unallowable as a direct cost except with prior specific approval from FVA.</p> <p>Improvements to land, buildings, or equipment which materially increase their value or useful life except with prior specific approval from FVA.</p> <p>Equipment and other capital expenditures are unallowable as indirect costs.</p> <p>Items requiring specific approval from FVA must be specifically budgeted and approved in the applicable grant application prior to expending funds.</p>	<p>Allowable: However, FVA program guidelines do not allow for the purchase of capitalized furniture and equipment, unless with prior FVA approval.</p> <p>Unallowable Capital expenditures for general purpose equipment, land or buildings, improvement to land, buildings, or equipment are unallowable as a direct cost except with prior specific approval from FVA.</p> <p>Equipment and other capital expenditures are unallowable as indirect costs.</p> <p>Items requiring specific approval from FVA must be specifically budgeted and approved in the applicable grant application prior to expending funds.</p>
<p>Executive Lobbying Costs</p>	<p>Unallowable</p>	<p>Unallowable: (Not specifically addressed in OMB A-122—closest is section 25(3)(II)).</p>

<p>Field Trips</p>	<p><i>Not Addressed</i> However, field trips for social, entertainment, or recreational purposes are unallowable.</p>	<p><i>Not Addressed</i> Not specifically addressed in OMB A-122. However, field trips for social, entertainment, or recreational purposes are unallowable.</p>
<p>Fines and Penalties</p>	<p><i>Unallowable:</i> Except when incurred as a result of compliance with specific federal award provisions.</p>	<p><i>Unallowable:</i> Except when incurred as a result of compliance with specific federal award provisions.</p>
<p>Food Costs</p>	<p><i>Not Addressed:</i> While not addressed specifically, please see Entertainment, Meetings and Conferences, and Participant Support Costs.</p> <p><i>Allowable:</i> (Specific to FVA grants) 1. Light lunch during an all-day meeting or training session: Light lunch for participants who are cloistered in an all-day (i.e., at least six-hour) meeting or training session. The grantee must document that it was impractical for participants to obtain lunch on their own (e.g., due to isolated location and/or distance to eateries) and that their attendance at the meeting/training session was essential to accomplishing the objectives of the grant. The grantee must maintain an agenda that clearly identifies the topics discussed during the meeting/training session and the time allotted to each topic, including the lunch period. Only a nominal amount of grant funds may be used per participant.</p>	<p><i>Not Addressed:</i> While not addressed specifically, please see Entertainment, Meetings and Conferences, and Participant Support Costs.</p> <p><i>Allowable:</i> (Specific to FVA grants) 1. Light lunch during an all-day meeting or training session: Light lunch for participants who are cloistered in an all-day (i.e., at least six-hour) meeting or training session. The grantee must document that it was impractical for participants to obtain lunch on their own (e.g., due to isolated location and/or distance to eateries) and that their attendance at the meeting/training session was essential to accomplishing the objectives of the grant. The grantee must maintain an agenda that clearly identifies the topics discussed during the meeting/training session and the time allotted to each topic, including the lunch period. Only a nominal amount of grant funds may be used per participant.</p>

<p>Food Costs (con't)</p>	<p>2. Working lunch during an all-day meeting or training session: Light meals during a "working lunch." A working lunch is defined as an activity in which staff or participants are engaged in exercises/activities during the normal meal time as stated on an agenda and in which no other opportunity for a meal is provided. The grantee must maintain an agenda that clearly identifies the exercise or activity that the participants are engaged in and should retain a representative sample of the work product, if any, that was generated as a result of the working session. Only a nominal amount of grant funds may be used per staff/participant.</p> <p>3. Nutritional snacks for students in extended day (i.e., after-school) programs.</p> <p>4. Nutritional snacks for children in child care while parents are participating in grant activities.</p> <p>5. Food necessary to conduct <i>nutrition education</i> programs for parents.</p> <p>6. Parent involvement activities where refreshments are necessary to encourage participation/attendance by parents, such as in low- income areas, and thus meet program activities.</p> <p>Full meals for parents and/or students are not allowable for these purposes under any circumstances. Expenditures must be reasonable in cost, necessary to accomplish program objectives, and an integral part of the instructional program.</p> <p>No other food costs, including beverages and other refreshments, breaks, or snacks, are permitted.</p>	<p>2. Working lunch during an all-day meeting or training session: Light meals during a "working lunch." A working lunch is defined as an activity in which staff or participants are engaged in exercises/activities during the normal meal time as stated on an agenda and in which no other opportunity for a meal is provided. The grantee must maintain an agenda that clearly identifies the exercise or activity that the participants are engaged in and should retain a representative sample of the work product, if any, that was generated as a result of the working session. Only a nominal amount of grant funds may be used per staff/participant.</p> <p>3. Nutritional snacks for students in extended day (i.e., after-school) programs.</p> <p>4. Nutritional snacks for children in child care while parents are participating in grant activities.</p> <p>5. Food necessary to conduct <i>nutrition education</i> programs for parents.</p> <p>6. Parent involvement activities where refreshments are necessary to encourage participation/attendance by parents, such as in low- income areas, and thus meet program activities.</p> <p>Full meals for parents and/or students are not allowable for these purposes under any circumstances. Expenditures must be reasonable in cost, necessary to accomplish program objectives, and an integral part of the instructional program.</p> <p>No other food costs, including beverages and other refreshments, breaks, or snacks, are permitted.</p>
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	<p>Unallowable:</p> <ol style="list-style-type: none"> 1. Refreshments of any kind, including beverages, breaks, and snack foods except as described above for parent involvement activities and nutritional snacks for children 2. Refreshments or meals at an awards banquet/function 3. Any food costs not necessary to accomplish the objectives of the grant program 4. Any event in which a "guest speaker" or other individual conducts a presentation 5. Breakfast <p>FVA reserves the right to restrict a grantee from expending any funds on food costs or to disallow expenditures on food costs should FVA determine that the grantee expended grant funds on food costs that are not reasonable or necessary to meet the intent and objective(s) of the grant.</p>	<p>Unallowable:</p> <ol style="list-style-type: none"> 1. Refreshments of any kind, including beverages, breaks, and snack foods, for staff meetings/staff training 2. Refreshments or meals at an awards banquet/function 3. Any food costs not necessary to accomplish the objectives of the grant program 4. Any event in which a "guest speaker" or other individual conducts a presentation 5. Breakfast <p>FVA reserves the right to restrict a grantee from expending any funds on food costs or to disallow expenditures on food costs should FVA determine that the grantee expended grant funds on food costs that are not reasonable or necessary to meet the intent and objective(s) of the grant.</p>
Fringe Benefits	Allowable	<p>Allowable</p> <p>Unallowable: Costs of insurance when the organization is named as the beneficiary</p>
<p>Fundraising and Investment Management Costs</p> <p>(Including financial campaigns and solicitation of gifts, donations, contributions, etc.)</p>	<p>Allowable: Costs associated with investments covering pension, self-insurance, or other funds which include federal participation.</p> <p>Unallowable: Costs of organized fundraising and similar expenses incurred to raise capital or obtain contributions. Costs of training on fundraising.</p>	Unallowable

Gains and Losses on Disposition of Depreciable Property and Other Capital Assets and Substantial Relocation of Federal Programs	<i>Allowable:</i> As stipulated in OMB A-87, section 18.	<i>Allowable:</i> As stipulated in OMB A-122, section 40.
General Government Expenses	<i>Unallowable</i> Except as provided in Section 43 Travel Costs.	<i>Not Addressed</i>
Gifts or Items That Appear to Be Gifts	<i>Unallowable</i>	<i>Unallowable</i>
Goods or Services for Personal Use	<i>Unallowable</i>	<i>Unallowable</i>
Gratuities or Tips	<i>Unallowable</i>	<i>Unallowable</i>
Honorariums	<i>Not allowable in Texas.</i> The term "fee" must be used in lieu of honorarium in all accounting records and consultant agreements.	<i>Not allowable in Texas.</i> The term "fee" must be used in lieu of honorarium in all accounting records and consultant agreements.
Hospitality Rooms	<i>Unallowable</i>	<i>Unallowable</i>

Housing and Personal Living Expenses	<p>Unallowable</p>	<p>Allowable: As direct costs for organization's officers when necessary for performance of grant award with specific approval by FVA.</p> <p>Unallowable: As fringe benefit or indirect costs regardless of whether the cost is reported as taxable income to employees.</p>
Idle Facilities and Capacity	<p>Unallowable: Except to the extent that they are normal costs of doing business and are a factor in the normal fluctuations of usage and indirect cost rates, are for a reasonable period of time, are necessary because of changes in program requirements; and capacity is reasonably anticipated to be necessary. (See section 21.)</p>	<p>Unallowable: Except to the extent that they are normal costs of doing business and are a factor in the normal fluctuations of usage and indirect cost rates, are for a reasonable period of time, are necessary because of changes in program requirements; and capacity is reasonably anticipated to be necessary. (See section 20.)</p>

<p>Insurance and Indemnity</p>	<p>Insurance</p> <p><i>Allowable:</i> Insurance required or approved and maintained pursuant to the federal award.</p> <p>Insurance in connection with general conduct of activities (type, extent, and cost of coverage are in accordance with policy and sound business practice)</p> <p>Costs incurred because of losses not covered under nominal deductible insurance and minor losses not covered by insurance</p> <p>Contributions to a reserve for certain self-insurance programs</p> <p>Actual claims paid for workers' compensation, unemployment compensation, severance pay, and similar employee benefits.</p> <p><i>Unallowable:</i> Actual losses that could have been covered by permissible insurance unless provided for in OMB A-87 (see section 22) except with specific approval or requirement from FVA.</p> <p>Commercial insurance protecting against the contractor for correction of contractor's own defects in materials or workmanship.</p>	<p>Insurance</p> <p><i>Allowable:</i> Insurance required or approved and maintained pursuant to the federal award.</p> <p>Insurance in connection with general conduct of activities (type, extent, and cost of coverage are in accordance with policy and sound business practice; business interruption or other similar insurance limited to exclude coverage of management fees)</p> <p>Costs for insurance or other reserve covering the risk of loss or damage to federal property only to the extent the organization is liable for such loss or damage.</p> <p>Provisions for a reserve under a self-insurance program to the extent that types of coverage, extent of coverage, rates, and premiums would have been allowed.</p> <p>Losses not covered under nominal deductible insurance coverage.</p> <p>Minor losses not covered by insurance, which occur in the ordinary course of operations</p> <p><i>Unallowable:</i> Insurance when the organization is identified as the beneficiary.</p> <p>Insurance against defects.</p> <p>Actual losses which could have been covered by permissible insurance except with specific approval or requirement from FVA.</p>
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<p>Insurance and Indemnity (con't)</p>	<p>Indemnification Includes securing the organization against liabilities to third persons and other losses not compensated by insurance or otherwise. The federal government is obligated to indemnify the organization only to the extent expressly provided for in the award, except as provided in section 22 d.</p>	<p>Indemnification Includes securing the organization against liabilities to third persons and other losses not compensated by insurance or otherwise. The federal government is obligated to indemnify the organization only to the extent expressly provided for in the award, except as provided in the award.</p>
<p>Interest</p>	<p>Allowable: Financing costs (including interest) paid or incurred which are associated with the allowable costs of building purchase, construction, or remodeling completed on or after October 1, 1980, as specifically outlined in OMB A-87, section 23b(1)- (4). Financing costs (including interest) paid or incurred on or after September 1, 1995, for land or associated with otherwise allowable costs of equipment, as specifically outlined in OMB A-87, section 23b(1)- (4). Unallowable: Costs incurred for interest on borrowed capital or the use of the governmental unit's own funds, except as specifically provided for in OMB A-87, section 23b. Interest attributable to fully depreciated assets.</p>	<p>Allowable: Interest on debt incurred to acquire or replace capital assets (including renovations, alterations, equipment, land, and capital assets acquired through capital leases) as specified in OMB A-122, section 23. For nonprofit organizations subject to full coverage under the Cost Accounting Standards, the interest allowability provisions in OMB A-122, section 23(a) do not apply but are subject to CAS 414 (48 CFR 9903.414) and CAS 417 (48 CFR 9903.417). Unallowable: Costs incurred for interest on borrowed capital or temporary use of endowment funds, however represented.</p>
<p>Investment Management Costs</p>	<p>Allowable: For pensions and self-insurance funds. Unallowable: Solely to enhance income.</p>	<p>Allowable: For pensions or self- insurance funds. Unallowable: Costs of investment counsel and staff and similar expenses incurred solely to enhance income from investments.</p>

Labor Relations	<i>Not Addressed</i>	<i>Allowable:</i> As specified in OMB A-122, section 24.
Lease Purchases (i.e., debt service)	<i>Unallowable:</i> For FVA grants.	<i>Unallowable:</i> For FVA grants.
Legal Expenses	<i>Allowable:</i> When required for the administration of the grant program. <i>Unallowable:</i> For legal expenses for claims against the federal or state government and retainer fees.	<i>Allowable:</i> When required for the administration of the grant program. <i>Unallowable:</i> For legal expenses for claims against the federal or state government.
Legislative Expenses (And expenses for similar governmental bodies, such as school boards)	<i>Unallowable</i>	<i>Unallowable</i>
Lobbying	<i>Unallowable</i>	<i>Unallowable</i>
Losses on Other Awards	<i>Unallowable</i>	<i>Unallowable</i>
Losses (Which could have been covered by permissible insurance)	<i>Allowable:</i> Only with prior specific approval from FVA.	<i>Allowable:</i> Only with prior specific approval from FVA.

<p>Maintenance, Operations, and Repairs</p>	<p>Allowable: Unless prohibited by law, utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, necessary maintenance, normal repairs and alterations, and the like to the extent that: property is kept in efficient operating condition; do not add to the permanent value of the property; and are not included in rental or other charges for space.</p> <p>Costs which add to the permanent value of property or appreciably prolong its intended life shall be treated as capital expenditures. (OMB A-87, Sections 11 and 15)</p>	<p>Allowable: Costs incurred for necessary maintenance, repair, or upkeep of buildings and equipment which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition.</p> <p>Costs for improvements which add to the permanent value of buildings or equipment appreciably prolong its intended life shall be treated as capital expenditures. (OMB A-122, Section 15)</p>
<p>Materials and Supplies</p>	<p>Allowable</p>	<p>Allowable</p>
<p>Meetings and Conferences (Includes rental of meeting space and equipment, supplies, materials, consultant fees, etc.) <i>See also</i> Conferences and Meetings</p>	<p>Allowable: Costs for the dissemination of technical information, including costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences.</p> <p>Unallowable: Grant funds may not be used to pay for souvenirs, memorabilia, promotional items (i.e., give-aways), or gifts.</p>	<p>Allowable: Costs associated with the conduct of meetings and conferences, including meals, speakers' fees, renting facilities, and the like.</p> <p>Meetings and conferences held to conduct the general administration of the organization.</p> <p>Unallowable: Grant funds may not be used to pay for souvenirs, memorabilia, promotional items (i.e., give-aways), or gifts.</p>

<p>Memberships</p>	<p>Allowable: Membership in business, technical, and professional organizations related to the grant program. Membership must be in the name of the grantee organization and not in the name of an individual.</p> <p>Membership in civic and community organizations are allowable with prior specific approval from FVA.</p> <p>Unallowable: Membership in any social organization or organizations substantially engaged in lobbying.</p>	<p>Allowable: Membership in business, technical, and professional organizations related to the grant program. Membership must be in the name of the grantee organization and not in the name of an individual.</p> <p>Membership in civic and community organizations are allowable with prior specific approval from FVA.</p> <p>Unallowable: Membership in any country club or social or dining club or organization.</p>
<p>Memorabilia</p>	<p>Unallowable</p>	<p>Unallowable</p>
<p>Motor Pools</p>	<p>Not Addressed</p>	<p>Not Addressed</p>
<p>Organization Costs (Related to the establishment or reorganization of an organization such as management consultants, accountants, attorneys, or investment consultants)</p>	<p>Not Addressed</p>	<p>Not Addressed</p>
<p>Participant Support Costs (Such as stipends, travel, registration fees, etc.)</p>	<p>Not addressed: FVA allows participant support costs which are reasonable and necessary to accomplish the objectives of the project. Distributions of cash or cash equivalents are not allowed per FVA.</p>	<p>Allowable: Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants and trainees in connection with meetings, conferences, symposia, or training projects. These costs are allowable with prior specific approval from FVA.</p>

<p>Patents</p>	<p>Allowable: Preparation of disclosures, reports, and other documents required by the grant.</p> <p>Preparation of documents and other patent costs in connection with filing and prosecution of the US patent application where title and royalty-free license is required by the federal government to be conveyed to the federal government.</p> <p>General counseling related to patent and copyright matters, such as advice on patent and copyright laws, regulation clauses, and employee agreements.</p> <p>Unallowable: Preparation of disclosures, reports, and other documents not required by the grant.</p> <p>Costs associated with filing and prosecuting foreign patent applications or any US patent application where conveyance of title or royalty-free license is not required by the award.</p>	<p>Allowable: Preparation of disclosures, reports, and other documents required by the grant.</p> <p>Preparation of documents and other patent costs in connection with filing and prosecution of the US patent application where title and royalty-free license is required by the federal government to be conveyed to the federal government.</p> <p>General counseling related to patent and copyright matters, such as advice on patent and copyright laws, regulation clauses, and employee agreements.</p> <p>Unallowable: Preparation of disclosures, reports, and other documents not required by the grant.</p> <p>Costs associated with filing and prosecuting foreign patent applications or any US patent application where conveyance of title or royalty-free license is not required by the award.</p>
<p>Plant and Homeland Security Costs</p>	<p>Allowable: Necessary and reasonable expenses incurred for routine and homeland security to protect facilities, personnel, and work products.</p>	<p>Allowable: Necessary expenses incurred to comply with federal security requirements or for facilities protection.</p>
<p>Pre-Award Costs (pre-agreement)</p>	<p>Unallowable: Unless specific approval is given by FVA.</p>	<p>Unallowable: Unless specific approval is given by FVA.</p>

<p>Professional and Consultant Services</p> <p>Professional/consulting services are delivered by an independent contractor (individual, entity, or firm) on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the grantee.</p> <p>Includes evaluation, professional development/training, management services, legal services, etc.</p>	<p>Allowable:</p> <p>With prior specific approval from FVA. Professional and consultant services are allowable only when provided by non-employees and when the grantee organization does not possess the expertise. See OMB A-87, section 32b for specifications of allowability.</p> <p>"Honorariums" are not allowable costs in Texas. The term "fee" must be used in lieu of honorarium in all accounting records and consultant agreements.</p>	<p>Allowable:</p> <p>With prior specific approval from FVA. Professional and consultant services are allowable only when provided by non-employees and when the grantee organization does not possess the expertise. See OMB A-122, section 39b for specifications of allowability.</p> <p>"Honorariums" are not allowable costs in Texas. The term "fee" must be used in lieu of honorarium in all accounting records and consultant agreements.</p>
<p>Promotional Items</p> <p>(Such as T-shirts, caps, tote bags, key chains, imprinted pens, etc.)</p>	<p>Unallowable</p>	<p>Unallowable</p>

<p>Proposal Costs (i.e., preparing grant applications/proposals)</p>	<p>Unallowable: FVA does not allow costs for preparation of grant applications/ proposals for competitive discretionary grants.</p> <p>Costs for preparation of applications/proposals to obtain <i>other</i> grant monies.</p>	<p>Unallowable: FVA does not allow costs for preparation of grant applications/proposals for competitive discretionary grants.</p> <p>Costs for preparation of applications/proposals to obtain <i>other</i> grant monies.</p>
<p>Public Relations</p>	<p>Allowable: Costs specifically required by the award.</p> <p>Costs of communicating with the public and press regarding specific activities.</p> <p>Costs related to keeping the public informed on matters of public concern and as specified in OMB A-87, Attachment B, section 1d.</p> <p>Costs identified in OMB A-87, Attachment B, sections c and d incurred for more than one award or for both sponsored work and other work of the organization to the extent that the principles in Attachment A, sections E and F are observed.</p> <p>Unallowable: Costs of public relations designed solely to promote the grantee.</p>	<p>Allowable: Costs specifically required by the award.</p> <p>Costs of communicating with the public and press regarding specific activities.</p> <p>Costs related to keeping the public informed on matters of public concern and as specified in OMB A-122, Attachment B, section 1d.</p> <p>Costs identified in OMB A-122, Attachment B, sections c and d incurred for more than one award or for both sponsored work and other work of the LEA to the extent that the principles in Attachment A, sections E and C are observed.</p> <p>Unallowable: Costs of public relations designed solely to promote the grantee.</p>
<p>Publication and Printing Costs (Includes distribution and mailing of publications)</p>	<p>Allowable</p>	<p>Allowable: If costs are not identifiable with a particular cost objective, they should be allocated as indirect costs.</p> <p>Unallowable: As direct costs <i>except</i> with prior specific approval from FVA.</p>

<p>Rearrangements and Alterations</p>	<p>Allowable: Costs incurred for ordinary or normal rearrangement and alteration of facilities are allowable.</p>	<p>Allowable: Costs incurred for ordinary or normal rearrangement and alteration of facilities are allowable.</p>
<p>Reconversion Costs</p>	<p>Allowable: To restore facility to condition existing immediately prior to the grant award (less costs related to normal wear and tear).</p>	<p>Allowable: To restore or rehabilitate a facility to approximately the same condition existing immediately prior to the grant award (less costs related to fair wear and tear).</p>
<p>Recruiting and Relocation Costs</p>	<p>Not Addressed</p>	<p>Allowable: As specified in OMB A- 122, sections 44 and 45.</p> <p>Unallowable: Costs of help wanted advertising that includes color, advertising material for other than recruitment purposes, or is excessive in size.</p> <p>Costs of help wanted advertising, special emoluments, fringe benefits, and salary allowances that are not reasonable and do not conform with established practices of the organization.</p> <p>Fees and other costs associated with acquiring a new home.</p> <p>Loss on a sale of a former home.</p> <p>Continuing mortgage principal and interest payments on a home being sold.</p> <p>6. Income taxes paid by the employee related to reimbursed relocation costs.</p>
<p>Reference Materials</p>	<p>Not specifically addressed: But allowable when related to the grant program.</p>	<p>Not specifically addressed: But allowable when related to the grant program.</p>
<p>Refreshments See also Food Costs</p>	<p>Unallowable: Except for parent involvement activities to encourage parents in low- income areas to attend</p>	<p>Unallowable: Except for parent involvement activities to encourage parents in low- income areas to attend</p>
<p>Remodeling or Renovation</p>	<p>Allowable: Only with prior specific approval.</p>	<p>Allowable: Only with prior specific approval.</p>

<p>Rental Costs of Buildings and Equipment</p>	<p>Allowable: To the extent that the rates are comparable to that of other rental property in the locale and as specified in OMB A-87, section 37.</p> <p>Unallowable: Amounts paid for profit, management fees, and taxes that would not have been incurred had the organization purchased the facility.</p>	<p>Allowable: To the extent that the rates are comparable to that of other rental property in the locale and as specified in OMB A-122, section 46.</p> <p>Unallowable: Amounts paid for profit, management fees, and taxes that would not have been incurred had the organization purchased the facility.</p>
<p>Royalties and Other Costs for the Use of Patents</p>	<p>Allowable: As specified in OMB A-87, section 38.</p>	<p>Allowable: As specified in OMB A-122, section 47.</p>
<p>Sabbatical Leave</p>	<p>Not Addressed</p>	<p>Not Addressed</p>
<p>Scholarships, Fellowships, and Other Student Aid Costs</p>	<p>Not Addressed However, scholarships are not allowable costs per FVA.</p>	<p>Unallowable Scholarships are not allowable costs per FVA.</p>
<p>Selling and Marketing</p>	<p>Unallowable: Unless allowed under Attachment B, section 1 as allowable public relations costs or under Attachment B, section 33, as allowable proposal costs.</p>	<p>Unallowable: Unless allowed under section 1, as allowable public relations costs or allowable as direct costs with prior specific approval from FVA when they are necessary for the performance of federal programs.</p>

<p>Severance Pay</p>	<p>Allowable: If required by law, employer-employee agreement, or established written policy.</p> <p>Associated with normal turnover.</p> <p>Abnormal or mass severance pay considered on a case-by-case basis and <i>only</i> if approved by FVA.</p>	<p>Allowable: If required by law, employer-employee agreement, or established written policy</p> <p>Associated with normal turnover.</p> <p>Abnormal or mass severance pay considered on a case-by-case basis and <i>only</i> if approved by FVA.</p> <p>Unallowable: Severance packages in excess of normal payment paid to the employee contingent on change in management control over or ownership of the organization's assets.</p> <p>Payments to foreign nationals employed by the organization outside the US to the extent the amount exceeds customary practices for the organization unless necessary for the performance of federal programs and approved by FVA.</p> <p>Payments made to foreign nationals employed by the organization outside the US because of termination is a result of the closure or curtailment of activities unless they are necessary for the performance of federal programs and approved by FVA.</p>
<p>Social Activities</p>	<p>Unallowable</p>	<p>Unallowable</p>
<p>Souvenirs</p>	<p>Unallowable</p>	<p>Unallowable</p>
<p>Specialized Service Facilities</p>	<p>Not Addressed</p>	<p>Allowable: As specified in OMB A-122, section 50.</p>
<p>Stipends for Non-Employees (i.e., participant support costs)</p>	<p>Allowable</p>	<p>Allowable: With prior specific approval from FVA.</p>
<p>Student Activity Cost</p>	<p>Not Addressed</p>	<p>Not Addressed</p>

Subscriptions	<p>Allowable: Costs of business, professional, and technical periodicals when related to the grant program. Subscriptions must be in the name of the grantee organization and not in the name of an individual.</p>	<p>Allowable: For business, professional, and technical periodicals when related to the grant program. Subscriptions must be in the name of the grantee organization and not in the name of an individual.</p>
Superintendent Salaries	<p>Unallowable</p>	<p>Unallowable</p>
Taxes	<p>Allowable: Except for self-assessed taxes.</p>	<p>Allowable: As specified in OMB A-122, section 51.</p>
Termination of Grant Award	<p>Generally Allowable: If, despite all reasonable efforts by the organization, certain costs cannot be discontinued immediately after the effective date of termination, such costs are generally allowable within the limitations in OMB A-87.</p> <p>Loss of useful value of special tooling, machinery, and equipment. (OMB A-87, section 41c.)</p> <p>Rental costs under unexpired leases where clearly shown to have been reasonably necessary for the performance of the award. (OMB A-87, section 41d.)</p> <p>Settlement expenses (OMB A-87, section 41e for specifics).</p> <p>Claims under subawards, including allocable portion of claims which are common to the grant and other work of the organization</p> <p>Unallowable: Costs continuing after the termination due to the negligent or willful failure of the organization.</p>	<p>Generally Allowable: If, despite all reasonable efforts by the organization, certain costs cannot be discontinued immediately after the effective date of termination, such costs are generally allowable within the limitations in OMB A-122, section 52.</p> <p>Loss of useful value of special tooling, machinery, and equipment.</p> <p>Rental costs under unexpired leases where clearly shown to have been reasonably necessary for the performance of the award.</p> <p>Settlement expenses (OMB A- 122, section 52 for specifics).</p> <p>Claims under subawards, including allocable portion of claims which are common to the grant and other work of the organization.</p> <p>Unallowable: Items reasonably usable on the organization's other work unless the organization submits evidence that it would not retain such items at cost without sustaining a loss.</p>
Tips or Gratuities	<p>Unallowable</p>	<p>Unallowable</p>

<p>Training and Education</p>	<p>Allowable: Training for employee development is allowable. Although college courses are not specifically addressed in OMB A-87. College courses are not specifically addressed.</p>	<p>Allowable: Training for employee development (see OMB A-122, section 53 for specifics). Although college-level courses are allowable under the federal cost principles when the courses are relative to the field in which the employee is now working or may reasonably be expected to work, FVA allows college-level courses only when the course is directly related to the purposes of the grant program. See 53b (1)-(6) and 53c for limitations. Attendance for specialized programs to enhance effectiveness of executives or managers or to prepare employees for such positions. See 53d for limitations. Training and education costs in excess may be allowed with prior specific approval of FVA. Unallowable: Contributions or donations to educational or training institutions.</p>
<p>Transportation Costs</p>	<p>Allowable: For transportation costs to or from grant activities. Unallowable: For transportation costs incurred for transporting students to and from the regular school day.</p>	<p>Not addressed</p>
<p>Transportation of Goods</p>	<p>Allowable: For transporting goods purchased with grant funds.</p>	<p>Allowable: For transporting goods purchased with grant funds.</p>

<p>Travel Costs (Employees)</p>	<p>Allowable: Travel costs are allowable for employees traveling on official business incidental to the grant program. For all travel, if local policy is less than the maximum allowable state rates, reimbursement may not exceed local policy. If local policy is more than the maximum allowable state rates, the difference must be paid from state or local sources.</p> <p>Airfare at lowest available airfare.</p> <p>Car rental (allowable only where rental car is more cost effective than other transportation such as taxi or shuttle).</p> <p>Mileage—In State only: Refer to the Texas Comptroller’s webpage, https://fm.x.cpa.state.tx.us/fm/travel/travelrates.php, for current rates.</p> <p>Registration fees to attend conferences/seminars.</p> <p>Meals and Lodging: For day trips (i.e., no overnight stay), travel must be outside designated headquarters and must be more than six consecutive hours. Employee may be reimbursed for actual cost of meals, not to exceed \$36 for day trips.</p> <p>In-State Travel As of 9/1/2011 - For overnight trips (in state and out of state), the employee is reimbursed for the actual cost of lodging and meals, not to exceed the maximum meals and lodging rates based on the federal travel regulations for the locale.</p> <p>(Corporate) Credit Card Charges: FVA will reimburse costs charged to the grant using corporate credit cards only when the accounting ledger reflects each individual charge on the credit card statement by: <input type="checkbox"/> The individual vendor name (not just the credit card company</p>	<p>Allowable: Travel costs are allowable for employees traveling on official business incidental to the grant program. For all travel, if local policy is less than the maximum allowable state rates, reimbursement may not exceed local policy. If local policy is more than the maximum allowable state rates, the difference must be paid from state or local sources.</p> <p>Airfare at lowest available airfare.</p> <p>Car rental (allowable only where rental car is more cost effective than other transportation such as taxi or shuttle).</p> <p>Mileage—In State only: Refer to the Texas Comptroller’s webpage, https://fm.x.cpa.state.tx.us/fm/travel/travelrates.php, for current rates.</p> <p>Registration fees to attend conferences/seminars.</p> <p>Meals and Lodging: For day trips (i.e., no overnight stay), travel must be outside designated headquarters and must be more than six consecutive hours. Employee may be reimbursed for actual cost of meals, not to exceed \$36 for day trips.</p> <p>In-State Travel As of 9/1/2011: For overnight trips (in state and out of state), the employee is reimbursed for the actual cost of lodging and meals, not to exceed the maximum meals and lodging rates based on the federal travel regulations for the locale.</p> <p>(Corporate) Credit Card Charges: FVA will reimburse costs charged to the grant using corporate credit cards only when the accounting ledger reflects each individual charge on the credit card statement by:</p>
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<p>Travel Costs (Employees) (con't)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> The grant funding source/code <input type="checkbox"/> The expense category (i.e., supplies, instructional materials, equipment, travel, etc.) <input type="checkbox"/> The actual date of the charge (as opposed to the billing statement or the date the credit card bill was paid) <input type="checkbox"/> The grantee must maintain the original itemized receipt that identifies each item purchased (and not just the credit card receipt). The grantee must also maintain all other appropriate internal accounting records, such as travel vouchers, expense reimbursement vouchers, purchase orders, etc. <p>Travel of Officials: Specific approval is required for travel of officials (i.e., superintendent, executive director, etc.). For all programs, such costs must be budgeted in the applicable application and approved by FVA prior to expenditure of funds.</p> <p>Unallowable: The portion of costs for air travel by other than commercial travel that exceeds the cost of allowable commercial air travel is unallowable.</p> <p>Travel allowances, where the employee receives the per diem regardless of actual expenses, are unallowable in Texas.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> The individual vendor name (not just the credit card company name) <input type="checkbox"/> The grant funding source/code <input type="checkbox"/> The expense category (i.e., supplies, instructional materials, equipment, travel, etc.) <input type="checkbox"/> The actual date of the charge (as opposed to the billing statement or the date the credit card bill was paid) <input type="checkbox"/> The grantee must maintain the original itemized receipt that identifies each item purchased (and not just the credit card receipt). The grantee must also maintain all other appropriate internal accounting records, such as travel vouchers, expense reimbursement vouchers, purchase orders, etc. <p>Unallowable: The difference between first-class air accommodations and less than first-class air accommodations except when less than first-class air accommodations are not reasonably available to meet necessary mission requirements. (See OMB A-122, section 55c for specifics.)</p> <p>Travel allowances, where the employee receives the per diem regardless of actual expenses, are unallowable in Texas.</p>
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Travel for Non-Employees or for Students	<i>Allowable</i>	<i>Allowable:</i> With prior specific approval from FVA.
Trustees or Board of Directors	<i>Not Addressed</i>	<i>Allowable:</i> Costs for travel and subsistence subject to restrictions regarding lodging, subsistence, and air travel costs provided in section 55. See Travel Costs.
Tuition and Fees Related to Tuition	<i>Allowable:</i> As it pertains specifically to the grant program.	<i>Allowable:</i> As it pertains specifically to the grant program.
Tuition Remission	<i>Not Applicable</i>	<i>Not Applicable</i>
Under-Recovery of Costs under Federal Agreements	<i>Not Addressed</i>	<i>Not Addressed</i>
Utilities	<i>Allowable:</i> For grant activities conducted before or after school, weekends, or during the summer.	<i>Not Addressed</i>