



# Ohio Children's Trust Fund Allowable & Unallowable Expenditures Attachment D

## Allowable Expenditures

The following list is to be used as a guideline for acceptable purchases and expenditures. Please note that the list does not include every purchase(s) or expenditure(s) that is allowable with Ohio Children's Trust Fund grant dollars.

*All costs must be incurred during the grant year.*

*All expenditures must directly relate to the service of conducting primary and/or secondary prevention strategies within the community.*

### **Travel**

- Airfare, railway fare, bus fare, rental cars

### **Lodging**

- Up to the maximum state lodging rate + applicable taxes (<http://obm.ohio.gov>)
- 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

### **Mileage**

- Auto travel to meetings, trainings, and work-related events for staff and consultants
- Up to the maximum state mileage rate (<http://obm.ohio.gov>).

### **Consultant**

- Trainers
- Speakers
- Computer Technicians
- Therapists
- Interviewers
- Nurses
- Any individual conducting contract work on the service provider's behalf (therapy, accountants, etc.).

### **Personnel**

- Salaries and fringe benefits

### **Printing**

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

### **Supplies/Equipment**

- General office supplies and equipment
- Computer equipment (purchase or lease) and storage equipment
- Computer Software (for computers located/operated by the service provider)
- Furniture (i.e. desks, chairs, tables, cabinets) and/or materials

### **Other**

- Postage
- Publications and Periodicals (i.e. medical journals, advocacy related, managerial)
- Publicity (i.e. brochures, ads, signs)



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### **Indirect Costs**

- Capped at 10%. Please include a description of indirect costs or administrative fees and how they are calculated.

### **Unallowable Expenditures**

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

*Any expenditure that is not directly related to the delivery of a primary and or secondary prevention strategy within the community will be considered unallowable and will not be reimbursed.*

### **Food**

- No meals, food, or beverages may be purchased

### **Travel**

- 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 or attrition fees

### **Personnel**

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

### **Rent/Utilities**

- Late fees
- Indirect costs or administrative fees

### **Other**

- Any activity or payment related to lobbying or fundraising (to finance related or complementary project activities) is unallowable.
- Land acquisition
- Corporate Formation fees and non-profit incorporation fees
- New construction and/or routine renovations
- Remodeling
- Mortgages and/or capital campaigns
- Vehicle purchases
- Incentives or rewards (e.g. food, participation gift cards, etc.)
- Refrigerators (unless used for medical purposes)
- Giveaways of any kind (e.g. toys (Therapeutic Toys used during therapy or interviews are allowable), clothing items, etc.
- Websites