



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