

## Appendix F

### OKLAHOMA STATE DEPARTMENT OF HEALTH Chronic Disease Service

#### Southern Plains American Indian CEED REACH US/Legacy Project

YEAR 2009-2010

#### **ALLOWABLE FUNDING CATEGORIES AND ALLOWABLE EXPENDITURES**

RE: 2 CFR Part 225 - Information is provided from the Federal Register/Office of Management and Budget for Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87; Part 92 Uniform Administrative Requirements for Grants and Cooperative Agreements to State, Local and Tribal Governments)

**All expenditures must be direct program/project costs.**

1. **Personnel/Salaries**

Actual salaries and wages paid to program/project personnel.

2. **Fringe Benefits**

Actual fringe benefits wages paid to program/project personnel. Cost allocation is required for designated fringe benefits paid by CONTRACTOR.

3. **Travel/Training**

All travel expenditures must be in compliance with the CONTRACTOR'S travel policy. The Oklahoma State Department of Health (OSDH) will not reimburse travel/training costs exceeding those allowed in the Oklahoma State Travel Reimbursement Act.

All out-of-state travel must be clearly defined and have prior approval from the Central Coordinating Organization (CCO) **prior** to expenditure of funds. (Note: Contracting agency may require additional approval for travel.)

Travel expenditures for REACH US/Legacy Project may include:

- mileage to and from site visits;
- mileage to and from steering committee/coalition meetings ;
- mileage to and from advisory group meetings;
- mileage to and from public awareness/public education sessions;
- per diem for attending training meetings, workshops, or conferences; and/or,
- overnight lodging expenses for attending trainings, meetings, workshops or conferences (including payments for registration and air fare)

Training expenditures for REACH US/Legacy Project personnel may include:

- conference registration fees;
- training, workshops and seminar fees;
- parking, turnpike tolls, transportation cost associated with shuttle or taxi if applicable

#### **4. Supplies**

Supplies are consumable materials necessary to conduct the program/project activities for one year. CONTRACTOR(s) may not stockpile supplies for carryover into the next fiscal year.

Supplies may include:

- program/project materials used to promote the scope of work and/or specific interventions in the community setting(s) such as pamphlets, brochures, posters, other media outlets or channels;
- educational materials such as video tapes, pamphlets, brochures, books, curricula, evidence based tool kits, practice based evidence materials or best practices;
- office supplies necessary for program/project scope of work such as paper, pens, pencils, file folders; and
- Healthy light refreshments for program/project-related activities. (meals are disallowed)

#### **5. Durable Goods**

CONTRACTOR(s) may not generally use REACH US/Legacy Project funding for the purchase of furniture, equipment, or construction costs. Assets include but not limited to, supplies and tools that may be used repeatedly having a useful life of one (1) year or more and costing in excess of \$100, but less than \$500 per item.

#### **6. Incentives**

The Central Coordinating Organization (CCO) REACH US may consider the use of incentives to induce participation in specific program/project activities i.e. assessment and/or evaluation. The program/project should articulate in a budget justification narrative the specific benefit of using an incentive to complete a specific task. The purpose of the incentive is directed towards an individual to participate and insure a specific task was completed to accomplish the goals and without the specific incentive what will be the detriment of the program/project's priority focal area? A \$10.00 value or less incentive item for a one-time service is approved when a participant completes a specific task for the program/project when in accordance to completing a survey and/or assessment for the purpose of evaluation. The REACH US Project/Legacy Project is prohibited from providing the incentive to the participant prior to completing the specific task. The purchasing of incentives must have prior approval from the REACH US CCO staff.

#### **7. Contractual**

Contractual expenditures may include essential consultation or expert services and/or sessions that cannot be provided by the CONTRACTOR. Sub-contracts and other contractual agreements must be in accordance to the Oklahoma State Purchasing Act. Costs associated with a sub-contract must be clearly define in an approved program/project budget and budget justification including type of service, number of hours/units of service and cost per hour/unit of service. If the sub-contract is for \$2,500 or more, a copy of the sub-contract should be submitted to the Contract Monitor for review and final OSDH Procurement and CCO approval.

Contractual expenditures may include:

- sub-contract with other agencies to provide specific program-related services;

- sub-contracts with program consultants; and
- sub-contracts with trainers, experts.

Time and Effort Sheets are required by both CONTRACTOR and sub-contractor to verify program/project related contractual costs.

(Remember Time and Effort Sheets must be signed by both the employee, and the supervisor.)

**NOTE: Sub-contracts must be developed and written in the format approved by the OSDH in accordance to the Oklahoma Central Purchasing Act.**

#### 8. Other

Other program/project related expenditures may include:

- printing of materials, educational materials, flyers, brochures, handouts;
- postage;
- Monthly Service Charges related to telephone costs, cell phone costs, Internet (if applicable to scope of work). Must have cell/phone usage policy on file with OSDH
- Newspaper ads, radio, TV and/or billboard advertising costs;
- OSBI or other background checks for the purpose of hiring personnel;
- Audit costs based on an approved cost allocation plan;
- Workman's Comp Liability Insurance is a must (billable cost allocated for percentage of time and effort for REACH US/Legacy Project personnel only);
- Facilities/Rental expenditures (cost allocation for space rental for program/project activities)
  - \*office space cost for program/project personnel;
  - \*space cost for meetings, trainings, workshops
  - \*space cost for physical activity, nutrition and/or tobacco prevention events; and
  - \*space cost for public meetings for the purpose of trainings, sessions, or events

Facilities/rental expenditures must be clearly identified in approved program/project budget and budget justification. The method of calculation for cost of space must be defined in the approved program budget and budget justification.

All requests for depreciation in lieu for use allowance as an expenditure and/or match budget item must have prior approval by the Oklahoma State Department of Health (OSDH) Audit Division. For information regarding specific documentation requirements please contact the Audit Division at 405-271-5765.