

Grants Training

Module 4, Lesson 2



Council on Financial Assistance Reform (COFAR)

FEDERAL GRANTS MANAGEMENT 101

Uniform Guidance Subpart E Cost Principles Lesson 2



2

Lesson 2:

Generally Allowable Costs

At the completion of this lesson, you will have a basic understanding of some of the generally allowable costs as defined in Subpart E.





Lesson 2: Generally Allowable Costs

200.430 – Compensation – personal services

200.431 – Compensation – fringe benefits

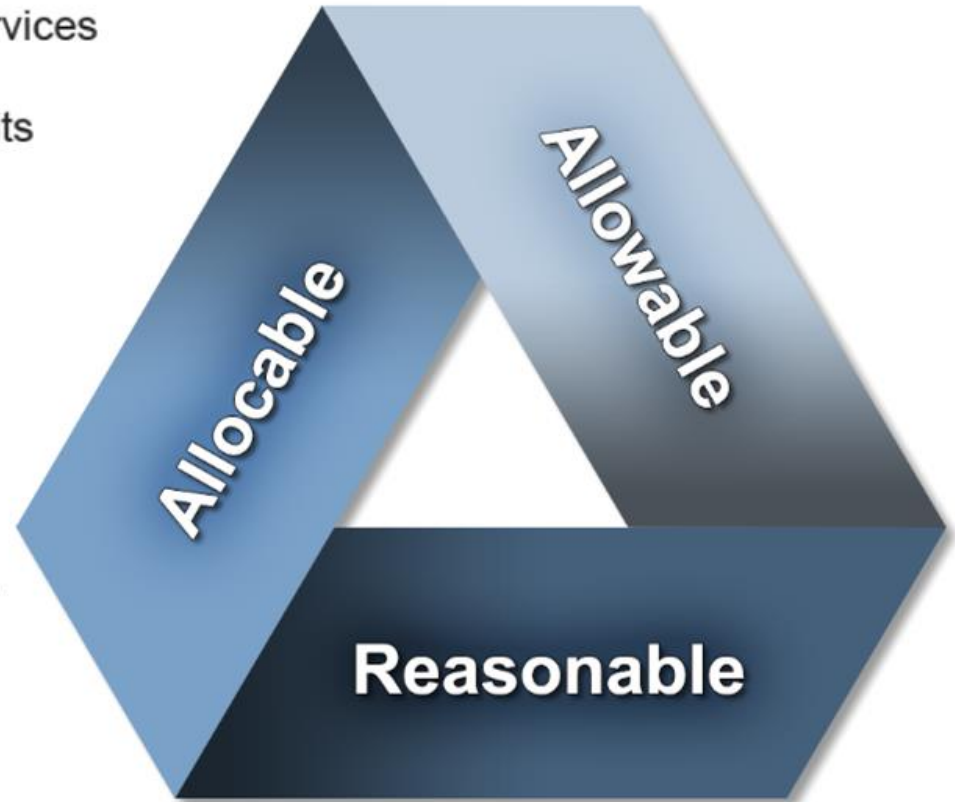
200.432 – Conferences

200.453 – Materials and supplies costs,
including costs of computing devices

200.459 – Professional service costs

200.461 – Publication and printing costs

200.474 – Travel Costs





§ 200.430: Compensation – Personal Services

- Allowable if total compensation:
 - Is reasonable for services rendered
 - Conforms to non-Federal entity's (NFE's) written policy
 - Is consistently applied to Federal and non-Federal activities
 - Follows appointment in accordance with NFE's laws and/or rules or written policies
 - Meets requirements of Federal statute, where applicable





§ 200.430: Personal Services Documentation

- Charges for salaries and wages must be based on records that accurately reflect the work performed.
- Records documenting personal services must:
 - Reasonably reflect the total activity that the employee is compensated for
 - Comply with NFE's established accounting policies and practices





§ 200.431: Compensation – Fringe Benefits

- Include but not limited to:
 - Leave
 - Insurance
 - Pensions
 - Unemployment plan
- May be charged as:
 - Fringe benefit rate
 - Percentage of salary
 - Component of negotiated rate





Knowledge Check

Fringe benefits may be charged as a fringe benefit rate, a percentage of salary, or a component of a Federally-negotiated indirect cost rate.

Select the correct response.

- A. True
- B. False

Submit



Knowledge Check

Fringe benefits may be charged as a fringe benefit rate, a percentage of salary, or a component of a Federally-negotiated indirect cost rate.

- A. True
- B. False

Correct!

Fringe benefits may be charged as a fringe benefit rate, a percentage of salary, or a component of a Federally-negotiated indirect cost rate.

Select Next to Continue.



Knowledge Check

Total compensation for services rendered must be reasonable as measured against the national average for similar services.

Select the correct response.

- A. True
- B. False

Submit



Knowledge Check

Total compensation for services rendered must be reasonable as measured against the national average for similar services.

- A. True
- B. False

Correct!

Total compensation for services rendered must be reasonable for the services rendered and conform to the established written policy of the NFE.

Select Next to Continue.



§ 200.432: Conferences

- Primary purpose to disseminate technical information
- Allowable costs
 - Facility rental
 - Speaker fees
 - Meals and refreshments
 - Local transportation
 - Incidental items





§ 200.453: Materials and Supplies Costs Including Costs of Computing Devices

- Are allowable as direct costs if necessary to carry out the award
- Must be charged at actual net price
- Can include incoming transportation charges
- Computing devices
 - Are allowable as a direct cost if essential and allocable
 - Do not have to be solely dedicated to the performance of the award
 - May be charged as supplies if cost less than \$5,000
- Refer to Section 200.20: Computing Devices and Section 200.94: Supplies





§ 200.459: Professional Service Costs

- Members of a particular profession or have a particular skill
- Not officers/employees of the NFE
- Not contingent upon recovering costs from the Federal Government
- Legal and related services are limited under Section 200.435
- Retainer fees must be supported by evidence of services available or rendered





§ 200.461: Publication and Printing Costs

- Apply to print and electronic media
- Include distribution, promotion, and handling
- Allocate as an indirect cost if not directly identified with a Federal award





§ 200.474: Travel Costs

- Allowable
 - Transportation
 - Lodging
 - Subsistence
 - Incidental items

- Charge basis
 - Actual cost
 - Per diem
 - Combination





Knowledge Check

Which of the following conference costs are generally allowable?

Select all responses that apply.

- Facility rental
- Happy hour
- Incidental items
- Opening reception
- Local transportation
- Refreshments
- Speaker fees

Submit



Knowledge Check

Which of the following conference costs are generally allowable?

- ✓ Facility rental
Happy hour
- ✓ Incidental items
Opening reception
- ✓ Local transportation
- ✓ Refreshments
- ✓ Speaker fees

Incorrect

Generally allowable conference costs include facility rental, incidental items, local transportation, refreshments, and speaker fees.

Select Next to Continue.



Knowledge Check

Which of the following are generally allowable travel costs?

Select all responses that apply.

- Business class air travel
- Economy class air travel
- Hotel costs in line with the national average
- Hotel costs in line with the NFE's written travel policy
- Mileage for auto transportation
- Subway fare
- Subsistence
- Train fare

Submit



Knowledge Check

Which of the following are generally allowable travel costs?

- Business class air travel
- Economy class air travel
- Hotel costs in line with the national average
- Hotel costs in line with the NFE's written travel policy
- Mileage for auto transportation
- Subway fare
- Subsistence
- Train fare

Incorrect

Generally allowable travel costs include economy class air travel, hotel costs in line with the NFE's written policy, mileage for auto transportation, subway fare, subsistence, and train fare.

Select Next to Continue.



Knowledge Check

Allowable legal and related services are limited under Section 200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements.

Select the correct response.

- A. True
- B. False

Submit



Knowledge Check

Allowable legal and related services are limited under Section 200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements..

- A. True
- B. False

Correct!

Limitations to allowable legal and related services are listed under Section 200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements.

Select Next to Continue.