



Allowable and Non-Allowable Costs

(Updated 1/27/2022)

Please note: Funds must be used to support capacity building and policy, systems, and environmental improvements (PSE), not capital improvement. See additional details on page 3 under Supporting Guidance.

If you are uncertain if a strategy or expense is allowable, please contact:

- Crystal E. Doxie, cdoxie@chronicdisease.org
- Charita James, cjames_ic@chronicdisease.org
- Patrilie Hernandez, phernandez_ic@chronicdisease.org

ALLOWABLE

- Community design and accessibility features that can be considered removable and not fixed
 - Examples include, but are not limited to, removable solar lighting, signage, wayfinding, paint/art projects, moveable ramps/railings, and fencing.
 - Think about ways that you might be able to support a larger project – perhaps funding the *non-permanent* feature (e.g., signage) and a partner provide funds for more permanent infrastructure.
 - Tactical urbanism efforts that support increased access to food and nutrition security
 - The cost of material (under \$5K per item) and the contracted services to install aforementioned improvements are allowed if they are not considered fixed capital outlay costs (capital improvements).
- Equipment rental
 - Must be connected to a sustainable approach; no more than four (4) days rental can be coded to your travel.
- Equipment (under \$5K per individual item)
 - Examples include, but are not limited to, a point-of-sale system at a Farmers Market for SNAP/EBT, an iPad to support a Farmers Market or community organization in connecting communities to Farmers Markets by conducting a Walkability Assessment, paying engineers to retrofit a room to a breastfeeding room, food storage such as freezers or refrigerators, a generator, or a removable greenhouse (if tied to a systemic community approach).
 - Warranties for refrigerators or freezers (although we suggest that the organization assume this cost since it is a long-term item)
- Contracted Services or Honorariums
 - Examples include, but are not limited to, reimbursing speakers at trainings, drivers to expand food delivery, graphic designer, Community Leader/Volunteer/Participant, or Food Pantry Support.
 - Consultants in planning/engineering to help with official policy/plan development and guidance
 - Consultants and/or partners that can provide food and nutrition security or health equity expertise
 - Contracting with the Public Works Department (staff time, strategic planning)

** Please note Contract Services do not have to be limited to \$5K.
- Website and social media
 - Contracted services for designing, creating, or upgrading a website that supports institutional or organizational capacity
- Travel

- Use of rental truck or car (4-day limit)
- Uber or Lyft costs to transport or deliver food or other items related to the project; Uber/Lyft are not allowed for transportation services directly for individual-benefit
- Bus transportation for groups of individuals that are essential to a community-wide and systems approach
- Personnel, i.e., staff salary/wages and benefits
- General project supplies
- Copying
- Shipping/Postage
- Webinar/Communication Usage Fees (Wi-Fi or user fees for individuals are not allowed)
- Conference Technology Support
- Meeting Space Rental or Audio and Visual Equipment rental
- Indirect Costs based on current or provisional rates

NOT ALLOWABLE

- Incentives or purchases/loans intended for individual use
 - Food or food incentives; food vouchers; fruit and vegetables or other food items that are part of a program such as the Fruit & Veg Rx Program
 - Financial incentives for individuals such as cash payments
- Travel
 - Uber or Lyft costs for transportation services directly for individuals; as referenced above, Uber/Lyft can be leveraged as a service to transport food or other items related to the project
- Stipends to pay for individuals such as community leaders or drivers; however, individuals can be paid for services through Honorariums or Contracted Services.
- Individual units of equipment over \$5K
- Activities related to alcohol, tobacco, or firearms
- Research
- Clinical care
- Publicity and propaganda (lobbying)

Supporting Guidance from CDC

Purpose of SPINE Funding from CDC

The purpose of this funding is to strengthen the nation's public health infrastructure, ensure a competent, current, and connected public health system, and improve delivery of essential public health services through capacity-building assistance (CBA). Examples of CBA activities include funding, information sharing, resource development, training, technical assistance, and technology transfer. Capacity building efforts of this program are expected to strengthen and optimize the public health system and services to improve the nation's health.

CDC program strategies include strengthening the capacities of health systems infrastructure; leadership and workforce; data and information systems; communication and information technology; partnerships; laws and policies; and programs and services.

Program Strategies pertinent to SPINE

Recipients implement strategies and activities that improve:

1. Partnerships
 - The establishment and maintenance of results-driven partnerships
2. Programs and Services
 - Identification of best practices and the implementation of evidence-based/informed programs and services

Guidance per NACDD Contract

S. Equipment and Products

To the greatest extent practicable, all equipment and products purchased with CDC funds should be American made. CDC defines equipment as tangible non-expendable personal property (including exempt property) charged directly to an award having a useful life of more than one year AND an acquisition cost of \$5,000 or more per unit. If a lower threshold is determined, please provide this information to NACDD who will provide the information to the Grants Management Officer for approval.

The Contractor may use its own property management standards and procedures, provided it observes provisions of applicable grant regulations and OMB circulars. Any equipment needed for a project that meets the above \$5,000 threshold must be listed in the approved project budget and will be purchased through NACDD and its procurement system for use of the project. Unless specified in writing, said equipment shall remain the property of NACDD and/or the Federal Government depending upon required government standards. **(NOTE: NACDD is not authorizing individual purchases over \$5,000.)**

Per **CFR 200.439**, Capital expenditures for improvements to buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost, regardless of amount.

Americans with Disabilities Act

Under the Handicap Accessibility Act a *detachable wheelchair ramp* is considered allowable.

<https://www.ada.gov/cguide.htm#anchor62335>