



**FLORIDA DEPARTMENT OF
ECONOMIC OPPORTUNITY**

WEATHERIZATION ASSISTANCE PROGRAM

**COUNTY GOVERNMENT GUIDANCE FOR DOCUMENTATION AND SUPPORT OF
PROGRAM SUPPORT AND ADMINISTRATION EXPENDITURES**

COUNTY GOVERNMENT GUIDANCE FOR DOCUMENTATION AND SUPPORT OF PROGRAM SUPPORT AND ADMINISTRATION EXPENDITURES

The purpose of this County Government Guidance is to provide the Weatherization Assistance Program Subgrantees with the identification of allowable expenditures to be charged to either the Program Support or Administration categories as applicable and references to applicable guidance and supporting documentation required to substantiate each allowable charging activity.

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1. Overview

Subgrantees are allowed to charge legitimate program supporting costs (i.e., salaries, mileage, space, utilities, telephone and similar costs associated with personnel activities involved in weatherizing a dwelling) to the Program Support and Administration categories provided on the monthly Financial Status Report (FSR) in the Florida Weatherization Assistance Program.

Guidance for charging legitimate allowable costs /cost principles are contained in the A-102 Common Rule, OMB Circular A-110 (2 CFR section 215.27), program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

The following OMB cost principles circulars are applicable based on the type of Agency performing WAP:

- OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments" (2 CFR part 225).

In addition, DOE 10 CFR Part 440.18 Allowable expenditures provides guidance specific on allowable costs to Agencies on the Weatherization Assistance for Low-Income Persons.

Based on the applicable guidance, documentation must be maintained to support the validity of Program Support and Administrative Costs.

For costs to be allowable under a Federal Award, costs must:

1. Be reasonable and necessary to perform the award;
2. Be allocable to the award under applicable OMB provisions;
3. Be authorized and not prohibited by under state or local laws/regulations;
4. Conform to any limitations or exclusions set forth in applicable OMB circulars, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items;
5. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit;
6. Be accorded consistent treatment;
7. Be determined in accordance with generally accepted accounting principles, except as otherwise provided in applicable OMB circulars;

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8. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award, except as specifically provided by Federal law or regulation;
9. Be net of all applicable credits; and
10. Be adequately documented.

The total cost of a Federal award is comprised of the allowable direct cost of the program, plus its allocable portion of allowable indirect costs, less applicable credits. There is no universal rule for classifying certain costs as either direct or indirect under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

Direct costs are those that can be identified specifically with a project and therefore are charged to that project. In the case of the WAP, this would include program support costs.

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. These costs are grouped into common pool(s) and distributed to benefiting activities by a cost allocation process and charged to administrative costs.

Local Governments – Indirect Costs (OMB A-87)

(1) *General*

- (a) Where a governmental unit's department or agency has only one major function, or where all its major functions benefit from the indirect costs to approximately the same degree, the allocation of indirect costs and the computation of an indirect cost rate may be accomplished through simplified allocation procedures as described in subsection 2.
- (b) Where a governmental unit's department or agency has several major functions which benefit from its indirect costs in varying degrees, the allocation of indirect costs may require the accumulation of such costs into separate cost groupings which then are allocated individually to benefitted functions by means of a base which best measures the relative degree of benefit. The indirect costs allocated to each function are then distributed to individual awards and other activities included in that function by means of an indirect cost rate(s).
- (c) Specific methods for allocating indirect costs and computing indirect cost rates along with the conditions under which each method should be used are described in subsections 2, 3 and 4.

(2) *Simplified method*

- (a) Where a grantee agency's major functions benefit from its indirect costs to approximately the same degree, the allocation of indirect costs may be accomplished by (1) classifying the grantee agency's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to individual Federal awards. The rate should be expressed as the percentage which the total amount of allowable indirect costs bears to the base selected. This method should also be used where a governmental unit's department or agency has only one major function encompassing a number of individual projects or activities, and may be used where the level of Federal awards to that department or agency is relatively small.

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- (b) Both the direct costs and the indirect costs shall exclude capital expenditures and unallowable costs. However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.
 - (c) The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.
- (3) *Multiple allocation base method*
- (a) Where a grantee agency's indirect costs benefit its major functions in varying degrees, such costs shall be accumulated into separate cost groupings. Each grouping shall then be allocated individually to benefitted functions by means of a base which best measures the relative benefits.
 - (b) The cost groupings should be established so as to permit the allocation of each grouping on the basis of benefits provided to the major functions. Each grouping should constitute a pool of expenses that are of like character in terms of the functions they benefit and in terms of the allocation base which best measures the relative benefits provided to each function. The number of separate groupings should be held within practical limits, taking into consideration the materiality of the amounts involved and the degree of precision needed.
 - (c) Actual conditions must be taken into account in selecting the base to be used in allocating the expenses in each grouping to benefitted functions. When an allocation can be made by assignment of a cost grouping directly to the function benefitted, the allocation shall be made in that manner. When the expenses in a grouping are more general in nature, the allocation should be made through the use of a selected base which produces results that are equitable to both the Federal Government and the governmental unit. In general, any cost element or related factor associated with the governmental unit's activities is potentially adaptable for use as an allocation base provided that: (1) it can readily be expressed in terms of dollars or other quantitative measures (total direct costs, direct salaries and wages, staff hours applied, square feet used, hours of usage, number of documents processed, population served, and the like), and (2) it is common to the benefitted functions during the base period.
 - (d) Except where a special indirect cost rate(s) is required in accordance with subsection 4, the separate groupings of indirect costs allocated to each major function shall be aggregated and treated as a common pool for that function. The costs in the common pool shall then be distributed to individual Federal awards included in that function by use of a single indirect cost rate.
 - (e) The distribution base used in computing the indirect cost rate for each function may be (1) total direct costs (excluding capital expenditures and other distorting items such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution. An indirect cost rate should be developed for each separate indirect cost pool developed. The rate in each case should be stated as the percentage relationship between the particular indirect cost pool and the distribution base identified with that pool.
- (4) *Special indirect cost rates*
- (a) In some instances, a single indirect cost rate for all activities of a grantee department or agency or for each major function of the agency may not be appropriate. It may not take into account those

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different factors which may substantially affect the indirect costs applicable to a particular program or group of programs. The factors may include the physical location of the work, the level of administrative support required, the nature of the facilities or other resources employed, the organizational arrangements used, or any combination thereof. When a particular award is carried out in an environment which appears to generate a significantly different level of indirect costs, provisions should be made for a separate indirect cost pool applicable to that award.

The separate indirect cost pool should be developed during the course of the regular allocation process, and the separate indirect cost rate resulting there from should be used, provided that: (1) the rate differs significantly from the rate which would have been developed under subsections 2. and 3., and (2) the award to which the rate would apply is material in amount.

- (b) Although this Circular adopts the concept of the full allocation of indirect costs, there are some Federal statutes which restrict the reimbursement of certain indirect costs. Where such restrictions exist, it may be necessary to develop a special rate for the affected award. Where a "restricted rate" is required, the procedure for developing a non-restricted rate will be used except for the additional step of the elimination from the indirect cost pool those costs for which the law prohibits reimbursement.

NOTE: Subgrantees must have documentation to support costs charged to the Program Support or Administration categories. In addition, a copy of the approved allocation methodology used for the WAP must be provided with each new WAP Agreement.

Worksheet for itemization of Program Support and Administration Costs

Program Support

	Amount
1. Compensation of employees directly involved in WAP	
1.1 Dedicated WAP Intake personnel	
1.2 Onsite WAP supervisory personnel	
1.3 Pre/post energy audit WAP inspectors	
1.4 Other dedicated WAP personnel	
2. Compensation of employees in WAP and other funding sources	
2.1 Grants Manager/Supervisor	
2.2 Other personnel	
3. Advertising and Public Relation Costs	
3.1 Recruiting WAP personnel	
3.2 Procurement of goods and contracted services	
3.3 Cost of communications regarding WAP outreach efforts	
4. Communication costs for employees directly involved in WAP	
4.1 Telephone (local and long distance)	
4.2 Postage	
4.3 Internet	
5. Interest on debt incurred to acquire WAP assets	
6. Maintenance and repair of WAP buildings (or designated WAP space) and equipment	
7. Materials and supplies used for WAP (other than Direct Materials on FSR)	
8. Publication and printing costs used for WAP	
9. Recruiting costs for direct WAP personnel	
10. Facility Costs	
10.1 Lease of facilities (portion used for direct WAP services)	
10.2 Security	
11. Transportation Costs for WAP services	
12. Travel costs for WAP services	
13. Training costs for WAP (Not on FSR)	
14. Insurance and Indemnification -Property related to WAP (Not on FSR line # 7)	
15. Depreciation and Use Allowance of WAP Building and Equipment	
16. Other (Items and costs to be submitted along with any Agreement Budget.)	
Total Program Support costs to be included in the Budget:	

Administration

1. Compensation of organization-wide support.(Executive management, Finance, etc.)	
2. Central Service Costs (finance/accounting technology support, etc.)	
3. Communication costs for organization-wide support.	
4. Depreciation and use allowances	
5. Cost of Property Insurance (Not reported on FSR Line # 7)	
6. Other (Items and costs to be submitted along with any Agreement Budget.)	
Total Administration costs to be included in the Budget:	

Program Support and Administrative Charging Guidance Reference

1. Listing of Allowable Program Support Expenditures – Local Governments

Program Support	Guidance	Supporting Documentation Required
<p>1. Compensation of employees directly involved in WAP activities:</p> <p>1.1 Dedicated WAP Intake personnel</p> <p>1.2 Onsite WAP supervisory personnel</p> <p>1.3 Pre/post energy audit WAP inspectors</p> <p>1.4 Dedicated WAP administration (contractor /client liaison, supervision)</p>	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, 8. Compensation for personal services, and b) A-133 Compliance Supplement, 3-B-32 (j) (1):</i></p> <ul style="list-style-type: none"> • h. Support of salaries and wages. These standards regarding time distribution are in addition to the standards for payroll documentation. <p>(1) Charges to Federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit.</p> <p>(2) No further documentation is required for the salaries and wages of employees who work in a single indirect cost activity.</p> <p>(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee.</p> • Distribution of salaries and wages is based on payrolls documented in accordance with the generally accepted practices of the institution. The payroll distribution is based on an after-the-fact confirmation or determination that costs distributed represent actual costs. 	<p>For employees who are hired solely for WAP activities, the following documentation is needed:</p> <ul style="list-style-type: none"> • Payroll journals supporting the total employee's compensation including fringe benefits • Description of employment duties and/or employment contract stating job description • Time and attendance records • Pay rates and listing of fringe benefit and associated costs • For employees expected to work solely on a single Federal award or cost objective, semi-annual certifications (signed by employee and supervisor) that employees worked solely on that program for the period covered by the certification. • Proof of payment (canceled check, bank statement, electronic reference, etc)

Listing of Allowable Program Support Expenditures – Local Governments - Continued

Program Support	Guidance	Supporting Documentation Required
<p>2. Compensation of employees involved in WAP and other funding sources:</p> <p>2.1 Grants Manager/ Supervisor</p> <p>2.2 Other personnel</p>	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, 8. Compensation for personal services, and b) A-133 Compliance Supplement, 3-B-32 (j) (1):</i></p> <ul style="list-style-type: none"> • h. Support of salaries and wages. These standards regarding time distribution are in addition to the standards for payroll documentation. <ul style="list-style-type: none"> (1) Charges to Federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit. (2) No further documentation is required for the salaries and wages of employees who work in a single indirect cost activity. (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee. (4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation. Personnel activity reports or equivalent documentation must meet the following standards: <ul style="list-style-type: none"> (a) They must reflect an after-the-fact distribution of the actual activity of each employee, (b) They must account for the total activity for which each employee is compensated, (c) They must be prepared at least monthly and must coincide with one or more pay periods, and (d) They must be signed by the employee. • Distribution of salaries and wages is based on payrolls documented in accordance with the generally accepted practices of the institution. The payroll distribution is based on an after-the-fact confirmation or determination that costs distributed represent actual costs. 	<ul style="list-style-type: none"> • Payroll journals supporting the total employee's compensation including fringe benefits • Description of employment duties and/or employment contract stating job description • Time and attendance records • Time studies or time and effort reports (i.e. Personnel Activity Reports) – this should be performed twice/year using representative months • Multi-Funded Time Report (MFTR) • Daily Activity Log specifically designed for each program <p>Proof of payment (payroll registers, canceled check, bank statement, electronic reference, etc)</p>

Listing of Allowable Program Support Expenditures – Local Governments - Continued

Program Support	Guidance	Supporting Documentation Required
<p>3. Advertising and Public Relation Costs</p> <p>3.1 Recruiting WAP personnel</p> <p>3.2 Procurement of goods and contract services for WAP</p> <p>3.3 Cost of communications regarding outreach efforts, general liaison with new media.</p>	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, Advertising and public relations costs</i></p> <ul style="list-style-type: none"> • c. The only allowable <i>advertising costs</i> are those which are solely for: (1) The recruitment of personnel required for the performance by the governmental unit of obligations arising under a Federal award ; (2) The procurement of goods and services for the performance of a Federal award; (3) The disposal of scrap or surplus materials acquired in the performance of a Federal award except when governmental units are reimbursed for disposal costs at a predetermined amount; or (4) Other specific purposes necessary to meet the requirements of the Federal award. • d. The only allowable <i>public relations costs</i> are: (1) Costs specifically required by the Federal award; (2) Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of Federal awards (these costs are considered necessary as part of the outreach effort for the Federal award); or (3) Costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary keep the public informed on matters of public concern, such as notices of Federal contract/grant. • e. Costs identified in subsections c and d if incurred for more than one Federal award or for both sponsored work and other work of the governmental unit, are allowable to the extent that the principles in Attach. A, sections E. ("Direct Costs") and F. ("Indirect Costs") are observed. 	<ul style="list-style-type: none"> • Vendor invoices or receipts • Proof of payment (canceled check, bank statement, electronic reference, etc.) • Copy of advertisement or promotional material supporting WAP outreach efforts, procurement or recruitment of WAP personnel. • Evidence of general ledger posting • Time and attendance records,

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Listing of Allowable Program Support Expenditures – Local Governments - Continued

Program Support	Guidance	Supporting Documentation Required
<p>4. Communication costs for employees directly involved in WAP:</p> <p>4.1 Telephone, local and long distance</p> <p>4.2 Postage</p> <p>4.3 Internet</p>	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, 7. Communication costs</i></p> <ul style="list-style-type: none"> • Costs incurred for telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services and the like are allowable. 	<ul style="list-style-type: none"> • Monthly communication bills (telephone, internet, etc.) • Identification of dedicated communication costs (if applicable) • Allocation of communication costs on a rational and reasonable basis (i.e. by personnel, departments, usage etc.) • Postage invoices/receipts for dedicated WAP mailings (if applicable) • Proof of payment (canceled check, bank statement, electronic reference, etc.)
<p>5. Interest on debt incurred to acquire WAP assets</p>	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, 23. Interest</i></p> <ul style="list-style-type: none"> • (a) Costs incurred for interest on borrowed capital or the use of a governmental unit's own funds, however represented, are unallowable except as specifically provided in subsection b. or authorized by Federal legislation. • (b) Financing costs (including interest) paid or incurred which are associated with the otherwise allowable costs of building acquisition, construction, or fabrication, reconstruction or remodeling completed on or after October 1, 1980 is allowable subject to the conditions in (1) through (4) of this section 23.b. Financing costs (including interest) paid or incurred on or after September 1, 1995 for land or associated with otherwise allowable costs of equipment is allowable, subject to the conditions in (1) through (4). Refer to OMB Circular A-87 referenced above. 	<ul style="list-style-type: none"> • Identification of WAP asset that required financing • Copy of the financing/debt agreement • Proof of interest payment (canceled check, bank statement, electronic reference, etc)

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Listing of Allowable Program Support Expenditures – Local Governments - Continued

Program Support	Guidance	Supporting Documentation Required
<p>6. Maintenance and repair of WAP buildings (or designated WAP space) and equipment</p>	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, 25. Maintenance, operations, and repairs:</i></p> <ul style="list-style-type: none"> • Unless prohibited by law, the cost of utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, necessary maintenance, normal repairs and alterations, and the like are allowable to the extent that they: (1) keep property (including Federal property, unless otherwise provided for) in an efficient operating condition, (2) do not add to the permanent value of property or appreciably prolong its intended life, and (3) are not otherwise included in rental or other charges for space. Costs which add to the permanent value of property or appreciably prolong its intended life shall be treated as capital expenditures (see sections 11 and 15). 	<ul style="list-style-type: none"> • Detailed vendor invoices • Square footage and/or floor plans of applicable areas dedicated to WAP, and total building square footage • Proof of payment (canceled check, bank statement, electronic reference, etc.)
<p>7. Materials and supplies costs used for WAP (other than Direct Materials on FSR)</p>	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, 26. Materials and supplies costs, and A-133 Compliance Supplement:</i></p> <ul style="list-style-type: none"> • Costs incurred for materials, supplies, and fabricated parts necessary to carry out a Federal award are allowable. • b. Purchased materials and supplies shall be charged at their actual prices, net of applicable credits. Withdrawals from general stores or stockrooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied. Incoming transportation charges are a proper part of materials and supplies costs. • c. Only materials and supplies actually used for the performance of a Federal award may be charged as direct costs. • d. Where federally-donated or furnished materials are used in performing the Federal award, such materials will be used without charge. 	<ul style="list-style-type: none"> • Detailed vendor invoices or receipts • Proof of payment (canceled check, bank statement, electronic reference, etc) • Third party contracts, if applicable • Evidence of posting cost to the general ledger

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Listing of Allowable Program Support Expenditures – Local Governments – Continued

Program Support	Guidance	Supporting Documentation Required
<p>8. Publication and printing costs for WAP</p>	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, 34. Publication and printing costs, Page 35 and A-133 Compliance Supplement, 3-B-6:</i></p> <ul style="list-style-type: none"> • Publication costs include the costs of printing (including the processes of composition, plate-making, press work, binding, and the end products produced by such processes), distribution, promotion, mailing, and general handling. Publication costs also include page charges in professional publications. • b. If these costs are not identifiable with a particular cost objective, they should be allocated as indirect costs to all benefiting activities of the governmental unit. • c. Page charges for professional journal publications are allowable as a necessary part of research costs where: (1) The research papers report work supported by the Federal Government; and (2) The charges are levied impartially on all research papers published by the journal, whether or not by federally-sponsored authors. 	<ul style="list-style-type: none"> • Detailed vendor Invoices • Proof of payment (canceled check, bank statement, electronic reference, etc.) • Copies of publication materials charged
<p>9. Recruiting costs for direct WAP personnel</p>	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, 1. Advertising and public relations costs. , and A-133 Compliance Supplement, 3-B-6; (1.c): (addresses costs of advertising only):</i></p> <ul style="list-style-type: none"> • (c)(1) The recruitment of personnel required for the performance by the governmental unit of obligations arising under a Federal award • Also refer to OMB Circular A-87 (Revised 05/10/04), 8. Compensation for personal services. 	<ul style="list-style-type: none"> • Vendor invoices or receipts • Third Party Recruitment Incentive Service Agreement including copy of the job description posted and/or advertised • Timesheets/Payroll Activity reports/Multi-Funded Time Report (MFTR)/Daily Activity Log specifically designed for each program performed for recruiting purposes

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Listing of Allowable Program Support Expenditures – Local Governments – Continued

Program Support	Guidance	Supporting Documentation Required
<p>10. Facility Costs</p> <p>10.1 Lease of facilities (portion used for direct WAP services)</p> <p>10.2 Security</p>	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments. Rental costs of buildings and equipment, and A-133 Compliance Supplement:</i></p> <ul style="list-style-type: none"> • Subject to the limitations described in subsections b. through d. of this section, rental costs are allowable to the extent that the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and, the type, life expectancy, condition, and value of the property leased. Rental arrangements should be reviewed periodically to determine if circumstances have changed and other options are available. • b. Rental costs under "sale and lease back" arrangements are allowable only up to the amount that would be allowed had the governmental unit continued to own the property. This amount would include expenses such as depreciation or use allowance, maintenance, taxes, and insurance. • c. Rental costs under "less-than-arms-length" leases are allowable only up to the amount (as explained in Attachment B, section 37.b) that would be allowed had title to the property vested in the governmental unit. • d. Rental costs under leases which are required to be treated as capital leases under GAAP are allowable only up to the amount (as explained in subsection b) that would be allowed had the governmental unit purchased the property on the date the lease agreement was executed. • Additional details are provided in the OMB Circular referenced above. 	<ul style="list-style-type: none"> • Rental/Lease contract • Detailed Vendor invoices • Proof of payment (canceled check, bank statement, electronic reference, etc.)
<p>11. Transportation Costs for WAP services</p>	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments:</i></p> <ul style="list-style-type: none"> • Transportation costs directly attributed to as part of materials and supplies costs and federally funded program are allowable. 	<ul style="list-style-type: none"> • Vendor invoices or receipts • Daily Activity Log specifically designed for each program • Mileage Reimbursement Request Forms

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Listing of Allowable Program Support Expenditures – Local Governments – Continued

Program Support	Guidance	Supporting Documentation Required
12. Travel Costs for WAP services	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, 43. Travel Costs, Page 40 and A-133 Compliance Supplement -Allowable with restrictions:</i></p> <ul style="list-style-type: none"> • General. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the governmental unit. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the governmental unit's non-federally-sponsored activities. Notwithstanding the provisions of Attachment B, section 19, General government expenses, travel costs of officials covered by that section are allowable with the prior approval of an awarding agency when they are specifically related to Federal awards. 	<ul style="list-style-type: none"> • Expense Vouchers • Receipts • Detailed vendor invoices • Proof of payment (canceled check, bank statement, electronic reference, etc.) • Per diem, where applicable • Proof of mileage, if available and/or applicable
13. Training Costs –Related to WAP	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, 42. Training costs and A-133 Compliance Supplement:</i></p> <ul style="list-style-type: none"> • The cost of training provided for employee development is allowable. 	<ul style="list-style-type: none"> • Training materials • Expense Vouchers • Receipts • Detailed vendor invoices • Proof of payment (canceled check, bank statement, electronic reference, etc.)
14. Insurance and Indemnification – Property related to WAP	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, 22. Insurance and Indemnification and A-133 Compliance Supplement:</i></p> <ul style="list-style-type: none"> • Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable. Costs of insurance required or approved, and maintained, pursuant to the award are allowable. • Costs of other insurance in connection with the general conduct of activities are allowable subject to certain limitations and provisions identified within the OMB Circular referenced above. • This would include program costs other than those reimbursed on the face of Financial Status Report 	<ul style="list-style-type: none"> • Detailed vendor invoices • Active insurance policy statement • Proof of payment (canceled check, bank statement, electronic reference, etc.)

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Listing of Allowable Program Support Expenditures – Local Governments – Continued

Program Support	Guidance	Supporting Documentation Required
<p>15. Depreciation and Use Allowance of WAP Building and Equipment</p>	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, 11. Depreciation and Use Allowances and A-133 Compliance Supplement:</i></p> <ul style="list-style-type: none"> • Compensation for the use of fixed assets on hand may be made through depreciation or use allowances, however, with certain qualifications. A combination of the two methods may not be used in connection with a single class of fixed assets (e.g., buildings, office equipment, computer equipment, etc.) except as provided for in subsection g. Except for enterprise funds and internal service funds that are included as part of a State/local cost allocation plan, classes of assets shall be determined on the same basis used for the government-wide financial statements. Certain provisions governing this cost category are identified within the OMB Circular referenced. 	<ul style="list-style-type: none"> • Property records and physical inventories must be taken at least once every two years • Depreciation records indicating the amount of depreciation taken each period
<p>16. Other</p>	<p><i>Items not covered under OMB Circular but submitted for consideration.</i></p>	<p>Provide a list and associated costs per item.</p>

2. Listing of Allowable Administration Expenditures – Local Governments

Administration	Guidance	Supporting Documentation Required
1. Compensation of organization-wide support including: <ul style="list-style-type: none"> - Executive management - Finance and reporting personnel 	<i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments</i>	<ul style="list-style-type: none"> • Payroll Records/Reports – time sheets, pay rates etc. • Daily Activity Logs/Time & Effort Records • Rationale/analysis supporting % allocated to Program Support or Admin • Proof of payment (canceled check, bank statement, etc.)
2. Central Service Costs <ul style="list-style-type: none"> - Finance/accounting - Information Technology Services 		<ul style="list-style-type: none"> • Cost Allocation Plan (Governmental Entity) <i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments, D. Submission and Documentation of Proposals, 1. Submission of indirect cost rate proposals. page 55: 1. a. All departments or agencies of the governmental unit desiring to claim indirect costs under Federal awards must prepare an indirect cost rate proposal and related documentation to support those costs. The proposal and related documentation must be retained for audit in accordance with the records retention requirements contained in the Common Rule.</i>
3. Communication costs for organization-wide support: Telephone, local and long distance calls, postage, messenger, internet		<ul style="list-style-type: none"> • Monthly phone bills broken out by costs-per-extension line • Postage invoices/receipts • Internet bills • Proof of payment (canceled check, bank statement, electronic reference, etc.)
4. Depreciation and use allowances <ul style="list-style-type: none"> - Building - General furniture and equipment 		<ul style="list-style-type: none"> • Listing of property maintained and utilized for WAP Services • Physical Inventory performed within the last two years • Depreciation Schedules (including initial cost, useful lives, and depreciation)
5. Cost of Property Insurance		<ul style="list-style-type: none"> • Detailed vendor invoices • Proof of payment (canceled check, bank statement etc.) • Contract agreement including indemnification terms • Property Insurance Certificate/Proof of insurance

Listing of Allowable Administration Expenditures – Local Governments - Continued

Administration	Guidance	Supporting Documentation Required
6. Other Categories:		
General maintenance and repair costs	<i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments and A-133 Compliance Supplement</i>	<ul style="list-style-type: none"> • Detailed Vendor Invoices • Floor plans of applicable areas and related square footage • Proof of payment (canceled check, bank statement, electronic reference, etc.)
General materials and supplies costs		<ul style="list-style-type: none"> • Vendor invoices or receipts • Proof of payment (canceled check, bank statement, electronic reference, etc) • Third party contracts, if applicable
General materials and supplies costs	<i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments</i>	<ul style="list-style-type: none"> • Vendor invoices or receipts • Proof of payment (canceled check, bank statement, electronic reference, etc) • Third party contracts, if applicable
General meetings and conferences		<ul style="list-style-type: none"> • Meeting Agenda • Detailed vendor invoices • Proof of payment (canceled check, bank statement, electronic reference, etc.) <p>This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences.</p>
Memberships, subscriptions, and professional activity costs.	<i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments</i>	<ul style="list-style-type: none"> • Detailed vendor invoices • Proof of payment (canceled check, bank statement, electronic reference, etc.) • Copy of publication • Costs of the non-profit organization's membership in business, technical, and professional organizations are allowable. • Costs of the non-profit organization's subscriptions to business, professional, and technical periodicals are allowable.

Listing of Allowable Administration Expenditures – Local Governments - Continued

Administration	Guidance	Supporting Documentation Required
WAP Proposal Costs	<p><i>OMB Circular A-87 (Revised 05/10/04), To The Heads of Executive Departments and Establishments, Cost Principles for State, Local, and Indian Tribal Governments</i></p>	<ul style="list-style-type: none"> • Detailed vendor invoices • Proof of payment (canceled check, bank statement, electronic reference, etc.) • Payroll Records/Reports – time sheets, pay rates etc. • Daily Activity Logs/Time & Effort Records
General publication and printing costs		<ul style="list-style-type: none"> • Detailed vendor invoices • Proof of payment (canceled check, bank statement, electronic reference, etc.) • Copies of publications/print jobs (if applicable, e.g. in the case of large print jobs)
General Transportation Costs		<ul style="list-style-type: none"> • Detailed vendor invoices • Proof of payment (canceled check, bank statement, electronic reference, etc.) • Receipts • Daily Activity Log specifically designed for each program • Mileage Reimbursement Request Forms