

Exhibit A – Allowable Costs

The purpose of this exhibit is to:

- 1) Provide further guidance on the allowable and unallowable costs for this grant.
- 2) Define the budget and expenditure categories available for reporting allowable direct costs in the Early Intervention Grants System (EIGS).

Allowable Costs

Indirect Costs

USDOE requires grants with a no supplant provision, such as Part C (34 CFR 303.225c) to follow specific regulations for indirect costs, which are contained in EDGAR 34 CFR 76.560-76.580. Subrecipients choosing to charge indirect costs to this grant shall follow Section 1.5 of the Agreement.

Indirect Costs. Indirect costs charged to the Grant shall be in accordance with 34 CFR 303.225(c) and 34 CFR 76.560-76.580. The maximum amount of indirect costs charged to the grant shall be determined by the following formula:

Indirect costs= (Restricted indirect cost rate) x (Base)

Base: Total direct costs excluding capital expenditures (including equipment as defined in this Section), alterations and renovations, food purchases, personal service contracts and subawards in excess of \$25,000 per subcontract/subaward, previously charged indirect costs and flow through funds.

Subrecipients with USDOE as their cognizant agency shall use the Restricted Indirect Cost Rate (RICR) approved by the Ohio Department of Education (ODE) to charge indirect costs to the grant. Subrecipients submitting a provisional rate with their budget are required to upload their final rate approval letter from ODE by June 1, 2021. All indirect costs charged to the grant using the provisional rate shall be reconciled with the final rate no later than June 24, 2021. If necessary, Subrecipients shall request budget modifications and enter offsets in EIGS as needed to ensure that the total amount charged to indirect costs aligns with the final rate approved by ODE.

For Subrecipients that do not have USDOE as their cognizant agency, the RICR is 8%. Subrecipients charging indirect costs are required to submit documentation in EIGS in accordance with Section 3.1 of the Agreement.

Direct Costs

Grant funds shall be used in accordance with 34 CFR §303.501 (Use of Funds) to provide service coordination as defined in 34 CFR §303.34, evaluation and assessment as defined in 34 CFR §303.321, other costs related to providing these mandated activities, and early intervention child find outreach activities in accordance with 34 CFR 303.302. Direct costs for providing these services shall be charged in accordance with Office of Management and Budget Uniform Guidance 2 CFR 200, as adopted by the USDOE in 34 CFR EDGAR. Allowable direct costs:

- 1) Meet the purpose of this grant as outlined in the grant agreement.
- 2) Are given consistent treatment. (A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.)
- 3) Must not be included as a cost, or used to meet cost sharing or matching requirements, of any other federally-financed program in either the current or a prior period.

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- 4) Are adequately documented.
- 5) Are reasonable.

Allowable costs may be allocable:

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. The method and calculation for this proportion must be documented.

Allowable Direct Cost Examples

Uniform Guidance Section	Uniform Guidance Section Title	Applicable EIGS Expense Category	Examples
200.421	Advertising	Other	Recruitment or procurement, such as running an ad to hire a service coordinator or evaluator. Advertising for the purpose of child find is allowable. Advertising for the purpose of central coordination activities is unallowable.
200.430	Compensation - Personal Services	Personnel	Salary
200.431	Compensation - Fringe Benefits	Personnel	Health Insurance
200.432	Conferences	Other	Conference fees for grant related professional development
200.439	Equipment	Equipment	Surface Pro with unit cost >\$1000
200.452	Maintenance and repair costs	Other	Repairs to a grant funded Surface Pro
200.453	Materials and supplies costs, including costs of computing devices	Supplies	Paper, booklets, iPads, phone charges, where per unit cost is <\$1000
		Utilities/ Phone Service	Cell phone service, internet service
200.454	Memberships, subscriptions and professional activity costs	Other	Professional certifications such as Division of Early Childhood, Infant & Child Journals
200.456	Participant Support Costs	Client Expense	Transportation cost for family to see an audiologist
200.459	Professional Service Costs	Contracts	Service coordination contracts, interpreters to support the provision of the services provided in accordance with this Agreement
200.461	Publication and printing costs	Supplies	Printing
200.463	Recruiting Costs	Other	Advertisement to recruit staff
200.472	Training and education costs	Training	Dr. Solomon's P.L.A.Y training
200.473	Transportation costs	Supplies	Stamps, FedEx, USPS services

200.474	Travel costs	Travel	Mileage, transportation, lodging, meal per diem for employees
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