

Guidance

ALLOWABLE & NON-ALLOWABLE EXPENSES

The following list contains examples of allowable and non-allowable contract expenditures. This list applies to both grant expenditures and match requirements. The information provided is for guidance purposes only and should not be considered exhaustive.

1. **Capital Expenditures:** Funds cannot be used for capital expenditures such as acquisition, construction or structural renovation of facilities.
2. **Childcare Vouchers:** Funds cannot be used to purchase childcare vouchers.
3. **Equipment:** The following are examples of equipment that may not be purchased or purchased only with prior approval:
 - a. Motor Vehicles may not be purchased.
 - b. Computers may only be purchased with prior approval from the NYSDDPC (See Technology guidelines guidance)

As a general rule, it can be assumed that equipment with a value under \$500 will be amortized and no longer be property of the State after three years.

4. **Travel Expenses:** Any reimbursement for necessary travel expenses and per diem shall be at rates set in accordance with allowable state guidelines and per diem and mileage rates. Travel outside the State of New York must have prior approval.
5. **Dues and Fees:** Costs for dues, attendance at conferences, or meetings of professional organizations are not allowed, unless attendance is necessary in connection with the project and receives prior approval.
6. **Food and Refreshments:** Funds shall not be used to purchase food for participants at grantee-sponsored advisory meetings, focus groups, or any event lasting under 3.5 hours.
7. **Incentives and Giveaways:** Funds shall not be used to purchase incentives (gift cards) or giveaways (pens, water bottles, note pads etc.) for participants at any grantee-sponsored event.
8. **Information Dissemination:** Costs related to disseminating information about project outcomes can only be included in the funding request if this expense is to be incurred during the term of the contract period.
9. **Staff Time:** No staff person can be committed to more than 100% of that person's time. NYSDDPC reserves the right to verify and determine reasonableness of staff time committed to other jobs/projects.

Important Note: Each line item in a grantee's budget will be reviewed to determine whether it is allowable and reasonable. All costs associated with the project must be appropriate, NECESSARY and prudent. The Council reserves the right to request a revised budget if any costs or expenses do not meet these requirements.