

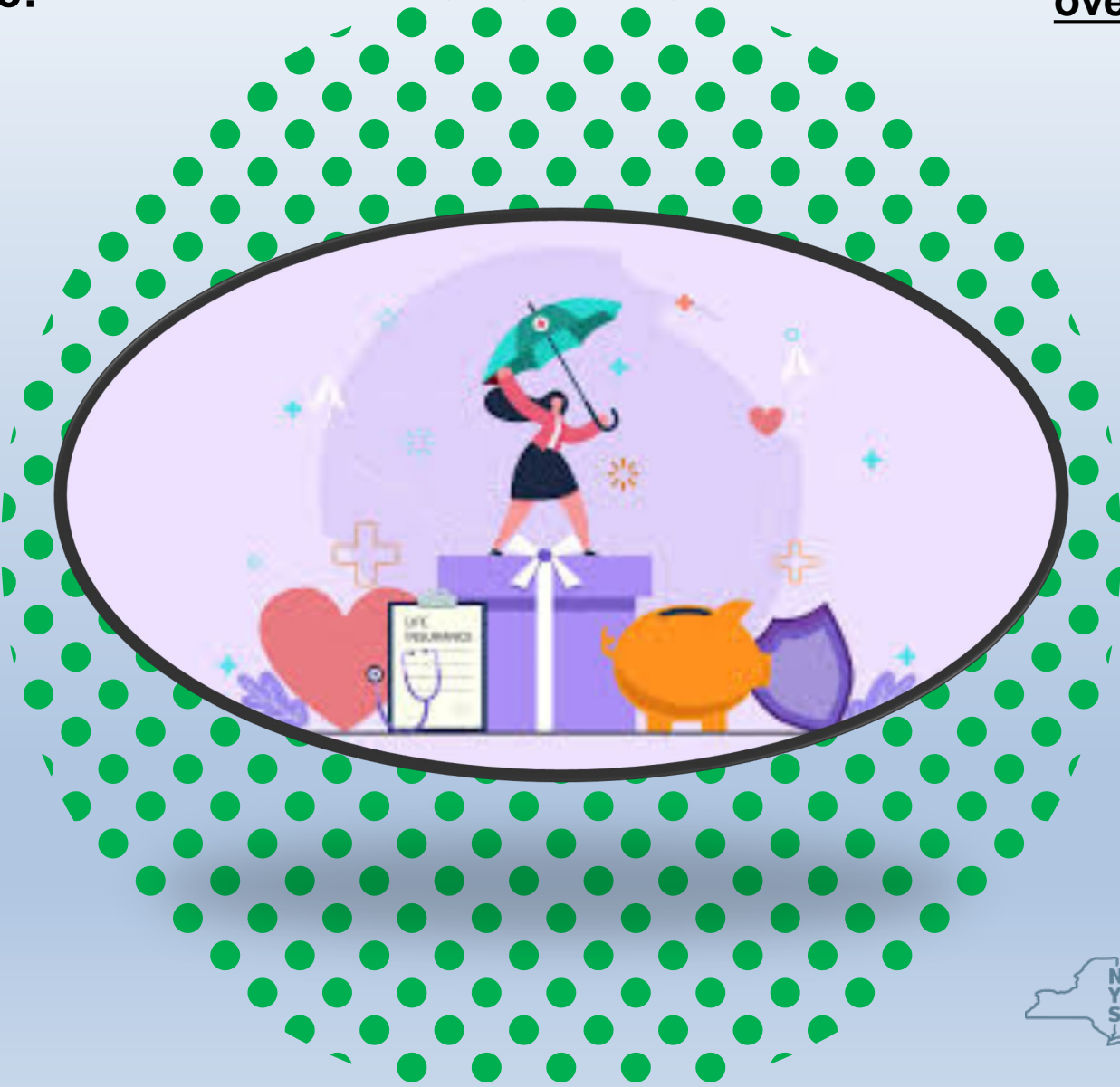
- **Salary:** costs of personnel that are conducting allowable grant activities.
- **Overtime:** costs that result in personnel working over and above 40 hours of weekly work time as a direct result of performing approved grant activities.
- **Backfill Related Overtime:** Limited to overtime costs that result from personnel who are working overtime to perform the duties assigned to approved grant activities.

# Fringe

## Allowable Costs Include:

Allowable fringe benefits for overtime hours are limited to:

- Costs of Leave
- Employee Insurance
- Pensions
- Unemployment



- FICA
- Worker's Compensation
- Unemployment Compensation payments
- Pension costs in certain instances

# Consultants

**A vendor who is procured under contract to provide goods or services.**



# Equipment

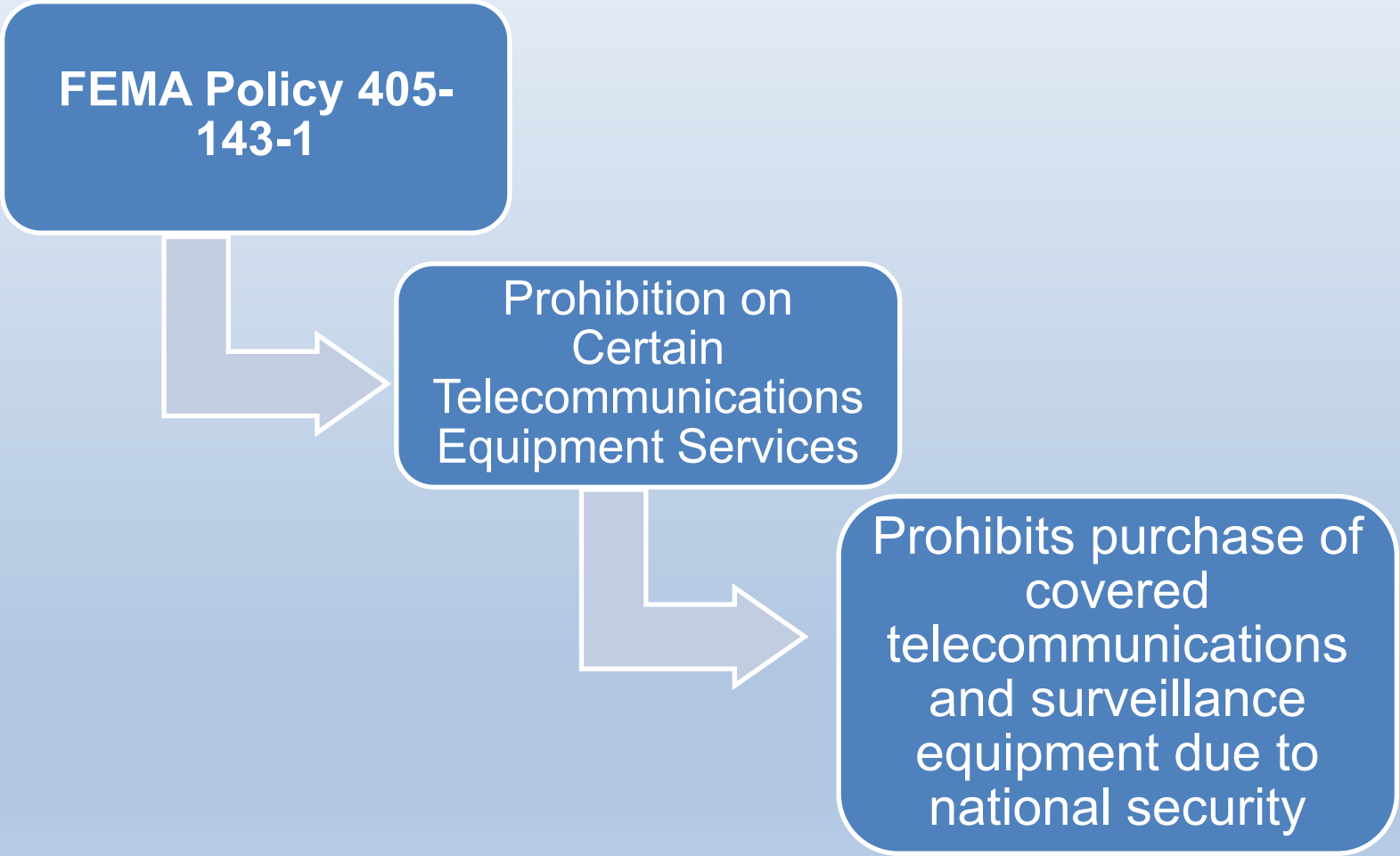
**Equipment is considered a durable, nonexpendable item having a useful life of more than one year.**

**Authorized Equipment List for FEMA Grant Programs:**

<https://www.fema.gov/grants/tools/authorized-equipment-list>

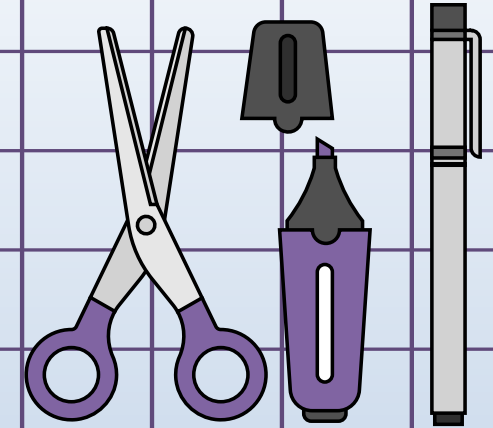


# Equipment Reminders



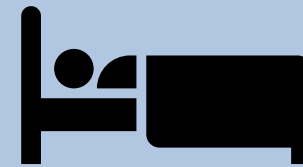
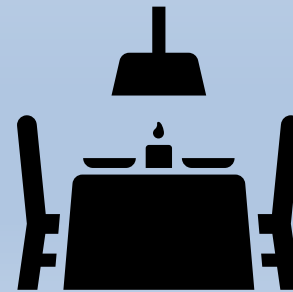
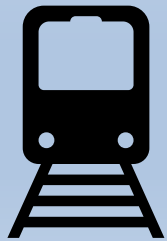
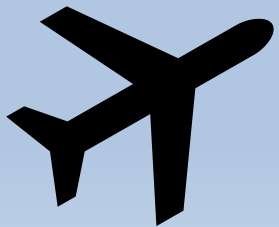
# Supplies

Consumable items to be used in direct support of allowable grant activities.



# Travel

Costs associated with attending approved trainings, conferences, exercises, workshops, and/or meetings related to allowable grant activities.



# Rent

Rental or lease expenses that directly support allowable grant activities.



# Alterations and Renovations

Costs associated with altering or renovating a facility



# All Other

All other expenses not covered by the categories above that are directly related to allowable grant activities.

Maintenance and/or warranties



Calibration of equipment



Training and/or conference registration fees



Recurring communication fees



## Management and Administration Costs (M&A)



Costs for activities directly related to the management and administration of the award, such as financial management, reporting, program and financial monitoring.

