ATTACHMENT C
Texas Council of Child Welfare Boards
Allowable and Unallowable Costs

1. Allowable Costs

The Department shall reimburse the Grantee the reasonable, allowable, and allocable costs as specified below. Payment to the Grantee will be made on a cost- reimbursement basis. Only those items specified below will be reimbursed under the Contract without prior written approval from the Contract Manager. Allowable costs (DFPS CPS Handbook 8523) include but are not limited to:

a. Other training/conference expenses for members, if the training is clearly related to the organization's mission (includes registration fees, lodging, meals, and travel reimbursement);
b. Xeroxing and mailing expenses incurred to inform association members and the community at large about meetings, projects, and issues of concern;
c. Fee and expenses for speakers and consultants whose services are needed, but who are not available as volunteers (to be negotiated on an individual basis);
d. Consumable supplies;
e. Telephone expenses that are not covered through other sources;
f. Rental of space for meetings, except when meeting space is available at no charge; and
g. Acknowledgment for Special Service.

Note: *Acknowledgment for special service, certificates of recognition, and plaques given to members and to volunteers are allowable expenses. However, the item given must not have lasting monetary value. The cost of the item must not exceed 10% of the budget allotted for recognition or $50.00, whichever is less.*

2. Travel Reimbursement Guidelines (Members should coordinate travel whenever possible.)

a. Maximum Travel Allowance: Reimbursement may be made at the current state mileage rate (based on odometer readings or State Mileage Guide); OR gasoline allowance agreed on by council members prior to the event and reconciled with receipts.

b. Per Diem: Reimbursement of actual expenses for meals and lodging not to exceed current state reimbursement rates. Receipts are required.

Note: The travel expenses must not exceed current travel rates for DFPS employees except for partial per diem for out-of-town trips lasting six (6) hours or longer.

3. Unallowable Costs (DFPS CPS Handbook 8523) include but are not limited to:

Unless otherwise specified, the following costs may **not** be included when contracting with councils, associations, and organizations or with groups that sponsor volunteer, self-help, or primary prevention programs.

a. Alcoholic beverages;
b. Legal fees, accounting fees, or other financial fees;
c. Any payment or honoraria to employees;
d. Registration fees and travel expenses for DFPS employees;
e. Any gifts, flowers, or remembrances for DFPS employees;
f. Refreshments and decorations for meetings and events;
g. Gifts for foster children;
h. Fund-raising expenses;
i. Fees and expenses related to obtaining non-profit status;
j. Door prizes;
k. Tips;
l. School pictures;
m. Medical, psychological, and psychiatric services;
n. Graduation expenses that result in a gift, such as a class ring, invitations, pictures, prom dress, or tuxedo;
o. Parties;
p. Interest on loans;
q. Acknowledgments for special services when given to individuals other than foster parents, adoptive parents, or volunteers, or when given under any other contract for support services other than community or parent group services;
r. Salaries and fringe benefits for contracts with councils, associations, and organizations; and
s. Office space and utilities for contracts with councils, associations, and organizations.