

# Fiscal Guidance Grant Applications Wild Resource Conservation Program

## Specifications for Fiscal Accounting

The general principle for allowable costs under Commonwealth grants is that the costs are reasonable and are directly attributable to the project being performed. This guidance is to provide a definition of “directly attributable.”

Grantees for whom the Wild Resource Conservation Program is a major source of support shall follow the specifications for budget categories listed below. Educational institutions or others with major support from the Federal government are allowed to use [OMB Circular A-21](#) as an alternative, understanding that “Federal government” therein includes the Commonwealth of Pennsylvania.

## Budget Categories

### Salaries and Wages

***Note: This category cannot include any mark-up above the salary actually paid to employees for direct labor hours worked on the project, documented by timesheets. Benefits are covered under the following category and other items of overhead are covered under "administrative expenses" below.***

Salaries for the grantee’s staff, itemized by name and duties of staff members, for those contributing to the direct work of the project, not including administrative functions as defined below. Salaries of technical managers, as well as staff involved in performing the work of the project, should be included here. Direct charging of support staff may be appropriate when essential to a major program that is largely or entirely supported by funds from the Commonwealth (see pp. 72-73 of OMB Circular A-21 for detailed examples).

### Fringe Benefits

***Note: Vacation and sick leave cannot be logged on time sheets as contributing to the work of the project. They can be included pro rata under benefits; the rate of charge must accurately relate to employees’ rate of earning sick and annual leave.***

Fringe benefits that are proportional to hours worked for the grantee’s staff itemized by name and duties of staff members, for those contributing to the direct work of the project.

Benefits commonly include, among other items, health insurance, retirement, FICA withholding, workers compensation, vacation, sick leave and tuition when it is a benefit paid in lieu of salary.

## **Materials and Supplies**

***Note: Supplies not dedicated to the project are to be charged as administrative costs.***

Some typical examples follow:

- Office supplies dedicated to the project
- Educational materials used solely for the project, e.g.:
  - Brochures
  - Printing and copying costs
- Postage for project mailings
- Long-distance telephone charges directly attributable to the project
- Other office costs dedicated to the project
- Materials that can travel from site to site that are used for the project (see construction category)
- Fishing license if necessary to the project and not used except for the project
- Clothing and other items necessary for the safe performance of work on the project, e.g.:
  - Hard hats
  - Safety glasses
  - Protective chain saw chaps
  - Vaccinations related to work

## **Travel and Lodging**

***Note: These costs must be directly associated with implementation of the project.***

Some typical examples follow:

- Hotel/motel rooms (limited to state rate)
- Food (only for overnight trips and limited to state rates)
- Car expenses (limited to state rate), taxi, bus, train, rental car, gas for rental car, tolls, parking

## **Other Direct Costs**

***Note: This category should be used to a minimum extent.***

Some typical examples follow:

- Room rental for project-related meetings
- Filing fees related to the project, e.g. permit fees
- Bank charges and fees to the extent that they result from Commonwealth requirements

## **Equipment**

***Note: Items of clothing (tee shirts, caps, etc.) are not authorized grant expenditures, but can count as match if offered for volunteer services and/or advertisement for the organization in a way that is related to the project.***

Some typical examples follow:

- Field equipment dedicated to the project
- Office equipment dedicated to the project
- Small tools dedicated to the project

## **Subcontracts, e.g. - Consultants, Printing Contracts, etc.**

***Note: Under a time-and-material subcontract, subcontractors are limited to state travel rates.***

For any given subcontract, the basis must be either percent completion costs for per-unit competitive bids OR time and materials. For time and materials subcontracts, typical costs include:

- Salaries and benefits for direct work on the project when such services are not available from volunteers or regular sponsor's staff (itemized by names and duties of the consultant firm's staff members)

Expenses for materials directly attributable to the project, i.e., substances that are incorporated into the project

## **Curatorial Fees**

Direct charges by a museum, herbarium or other curatorial institution, or a reasonable market rate for maintenance in perpetuity if the grantee organization is the curatorial institution. In either case, the number of specimens collected and the cost per specimen should be reasonably well related to the professional discipline for which the collection is made.

## **Administrative Costs**

***Limited by Law to 2% of project costs.***

***Note: In general, these costs will be pro rata at a reasonable proportion of the organization's overall costs as related to the costs of this project. Upon request, grantee must be able to justify actual expenses.***

Some typical examples follow:

- For time related to the grant in only a general managerial way salaries & benefits of personnel managers, legal advice, accountants, secretaries, and trainers, and of professional staff for time spent in training
- Contractual services for any of the above categories
- Fees for professional certification
- Organizational filing fees, e.g., to the Bureau of Charitable Organizations
- Field equipment not dedicated to the project
- Office equipment not dedicated to the project
- General equipment maintenance costs unless equipment is dedicated to the project
- Office supplies not dedicated to the project (paper, pencils, pens)
- Insurance coverage for regular operation of the organization (e.g. standard and general liability, errors and omissions, officers and directors)
- Audit fees
- Office cleaning costs
- Small tools not dedicated to the project
- Educational materials not unique to the project
- Registration fees for training purposes
- General office printing costs
- Postage for general purposes
- Other office costs not dedicated to the project, i.e.:
  - Rent
  - Utilities
  - Monthly telephone charges including Internet provider fees on pro-rated basis
  - Computer and copier maintenance
  - Filing fees for professional groups not related to a specific project

**Charges allowed for match but not for reimbursement (rules for Federal funds may differ):**

- Value of volunteers' donated time, including time to travel to work sites
- Reported rate must be related to nature of work, not to volunteers' usual charge rate, i.e.:
  - Manual labor would be calculated at prevailing rate for manual labor
  - Donated professional engineer's time would be at prevailing engineer's rate (note: claims of donated professional services should be supported by appropriate certification)
- Any single piece of equipment, dedicated to the project, for the part of the costs not covered by the grant or the total costs for dedicated equipment purchased entirely by the sponsor's funds
- Interest fees and bank charges
- Any entertainment costs, whether associated with attracting volunteers to work days, with travel or with any other aspect of the project
- Food *not* associated with official travel
- Clothing not associated with safe performance of work, such as:
  - Hats
  - T-shirts
  - Other articles given as a reward for volunteering or as a means of advertising members of a work crew
- Costs of recognition specific to a single individual or a limited audience that are given for work on the project
- Indirect costs not otherwise listed under an eligible category
- Land acquisition to the extent it is associated with the project

Note: Costs claimed as match can be paid for with other sources of grants (for example, federal such as SWP grants, private foundations), from the organization's normal operating budget, or out of special fund-raising specific to the project.

**Charges not allowed for match or for reimbursement (rules for Federal funds may differ):**

- Any costs associated with lobbying, alcohol or allowance for bad debts
- Contract contingency costs and other rate factors that do not reflect actual expenses
- Publicity charges, public relations costs, advertisement fees, unless specific to the project
- Costs associated with legal action against the Commonwealth
- Costs associated with illegal activities or substances
- Costs associated with goods or services for personal use of sponsor's Board members, officers or other employees

**Specifications for Invoice Submission**

Requests for reimbursement must be submitted on the official Wild Resource Conservation Program Invoice. Supporting documentation submitted with each invoice shall include receipts for materials, supplies, publications, equipment, travel costs, subcontracts and other direct costs. Supporting documentation for salaries and wages (e.g., time sheets, proof of salary rates, and fringe benefit rates) shall be provided upon request.

Requests for reimbursement shall be sent to:

**Wild Resource Conservation Program  
P.O. Box 8552  
6<sup>th</sup> Floor, RCSOB  
400 Market Street  
Harrisburg, PA 17105-8552**

Questions may be directed to [jgirton@pa.gov](mailto:jgirton@pa.gov) or to 717-787-3212.