

Appendix G: FSR Cost Categories

A1 – Administration Staff Salaries & Fringe Benefits:

Personnel costs for the following activities:

- 1) Accounting, budgeting, financial and cash management functions including procurement and purchasing functions; property management functions; personnel management functions; payroll functions; coordinating the resolution of findings arising from audits, reviews, investigations and incident reports; audit functions; general legal services functions; developing systems and procedures, including information systems, required for these administrative functions; and fiscal agent responsibilities; and
- 2) Performing oversight and monitoring responsibilities related to WIOA administrative functions.

A2 – Administration Operational Costs:

- 1) Costs of goods and services required for administrative functions of the program, including goods and services such as rental or purchase of equipment, utilities, office supplies, postage, and rental and maintenance of office space;
- 2) Travel costs incurred for official business in carrying out administrative activities; and
- 3) Costs of information systems related to administrative functions (for example, personnel, procurement, purchasing, property management, accounting, and payroll systems) including the purchase, systems development, and operating costs of such systems.

A3 – Indirect Costs:

Indirect costs are allowed upon submission of an approved indirect cost rate or a de minimis justification. This should only be submitted with the grant application if outlined as an allowable expense.

B1 – Program Staff Salaries & Fringe Benefits

Allowable costs by function specifically on the grant awarded program costs include, but are not limited to, the following:

- 1) Personnel costs for individuals directly engaged in non-administrative activity; and
- 2) Other personnel costs for individuals whose time have been properly allocated among benefitting cost categories.

B2 – Program Operational Costs

Non-personnel, non-administrative costs incurred for the direct purpose of meeting a grant's objectives.

B3 – Other Program Expenses

Costs incurred to meet the objectives of the grant that support the granted entity.

B6 – Program Indirect Costs:

Indirect costs are allowed upon submission of an approved indirect cost rate or a de minimis justification. This should only be submitted with the grant application if outlined as an allowable expense.