

## HSP Subaward Allowable Costs Policy

### General

The following is guidance for Health Security Partner's grantees when developing a budget for their project. Awardees will be required to complete financial reporting and submit full documentation of project expenditures, including all receipts. Please note that funding sources may have additional regulations and restrictions on allowable costs.

### Personnel

The *Personnel* category is for employees who will be compensated for their time while working on the project. This can include Principal Investigators, project managers, coordinators, laboratory and clinical staff, finance or operations managers, etc. Consultants/contractors should be placed in the *Contractual* category. For the budget, a line item should be allocated to each person who is working on the project. Follow the budget template to add position, daily rate, and number of days of work. Daily rates must be justifiable and aligned with compensation history and the local labor market. Applicants may be requested to provide documentation that supports the daily rate.

### Travel

This category is for all project-related travel performed by project personnel, project participants/stakeholders, and consultants/contractors. Identify domestic or international airfare (economy class only), lodging, meals and incidentals, ground transportation, etc. in this section. Per diem for meals and lodging is maximized at the local rates per local governmental guidance. If no guidance exists or is not easily accessible, the maximum per diem rate will be determined in consultation with your HSP point of contact. The first and last travel day should be calculated at 75% of the daily rate. If HSP staff are traveling to participate in your program, they will make their own arrangements, you do not need to include their expenses here.

### Contractual

*Contractual* is defined as expenses where a contract/agreement/service invoice would be presented for short-term services like providing an honorarium to an expert or compensation to a consultant or contractor. If you are planning on contracting a consultant, note their daily rate and the number of days of work expected on the project. This is also the category where venue-related expenses should be placed, such as room rental, meeting packages, etc.

### Equipment and Supplies

Equipment is defined as items that have a lifespan greater than one year and a unit cost equal to or greater than \$5,000 USD. This does include information technology systems and laboratory equipment such as biosafety cabinets. Please list all equipment purchases individually. Supplies are valued at less than \$5,000 per unit price. This includes laboratory reagents and consumables. Include here all equipment and supplies required for completing the project. Equipment will only be considered on a case-by-case basis. Work with your HSP point of contact to determine if equipment will be an allowed expense.

**Indirect Cost**

Indirect costs are incurred for common or joint purpose benefitting more than one purpose and cannot be attributed solely to an individual project. The indirect costs can be no more than 8% of the first \$25,000 of the total budget, not to exceed \$2,000 total.

**Examples of Unallowable Costs**

The following costs will not be reimbursed:

- Proposal development costs,
- Payment of taxes or loans,
- All entertainment costs including alcohol,
- Airfare costs in excess of the lowest economy-class fare, and
- Costs that do not directly support the project.

**If you have any questions while preparing the budget, please contact your HSP Point of Contact, who will be able to answer your questions.**