

# SPECIAL CATEGORY GRANT GUIDELINES

Effective 04/2019 Chapter 1A-39.001.  
Florida Administrative Code

Excerpted: Non-Allowable Expenses

## VIII. NON-ALLOWABLE EXPENSES

The following categories of expenditures are non-allowable for expenditure of grant funds and as contributions to required match. This is not intended to be an exhaustive list, and the Division may evaluate the allowability of all expenditures (grant or match) in accordance with applicable Federal and State statutes, regulations, these guidelines, or the terms and conditions of the Grant Award Agreement. Non-allowable expenses will not be considered part of the Grant Award Agreement and cannot be incorporated or encompassed within any other allowable category. In the event that the Division identifies such, the Grantee must return any disbursed grant funds associated with non-allowable expenses and could lose eligibility for future grants.

- a) Expenditures for work not included in the Scope of Work of the executed Grant Award Agreement;
- b) Costs of goods and services not procured in accordance with procurement procedures set forth in the Grant Award Agreement and Chapter 287 of the *Florida Statutes*;
- c) Expenses incurred or obligated prior to or after the Grant Period, as indicated in the Grant Award Agreement;
- d) Expenses associated with lobbying or attempting to influence Federal, State, or local legislation, the judicial branch, or any state agency;
- e) Expenditures for work not consistent with the applicable historic preservation standards as outlined in the Secretary of the Interior's Guidelines available at [www.nps.gov/tps/standards/treatment-guidelines-2017.pdf](http://www.nps.gov/tps/standards/treatment-guidelines-2017.pdf), standards available at <http://www.nps.gov/tps/standards.htm> and [www.nps.gov/history/local-law/arch\\_stnds\\_0.htm](http://www.nps.gov/history/local-law/arch_stnds_0.htm) or applicable industry standards;

- f) Costs for projects having as their primary purpose the fulfillment of Federal or State historic preservation regulatory requirements, specifically, costs of consultation and mitigation measures required under Section 106 of the *National Historic Preservation Act of 1966*, as amended, or under Section 267.031, F.S.;
- g) Projects directed at activities or Historic Properties that are restricted to private or exclusive participation or access, which shall include restricting access on the basis of sex, race, color, religion, national origin, disability, age, pregnancy, handicap, or marital status;
- h) Entertainment, food, beverages, plaques, awards, or gifts;
- i) Costs or value of donations or In-kind Contributions not documented in accordance with the provisions of the Grant Award Agreement;
- j) Indirect costs including Grantee overhead, management expenses, general operating costs and other costs that are not readily identifiable as expenditures for the materials and services required to complete the work identified in the Scope of Work in the Grant Award Agreement. Examples of indirect costs include: rent/mortgage, utilities, janitorial services, insurance, accounting, internet service, monthly expenses associated to security systems, non-grant related administrative and clerical staffing, marketing, and fundraising activities;
- k) Administrative expenditures such as expenditures that are directly attributable to management of the grant-assisted Project and meeting the reporting and associated requirements of the Grant Award Agreement, whether grant expenditures or match contributions, which in aggregate exceed 5% of the grant award amount;
- l) Grantee operational support (i.e., organization salaries not directly related to grant activities; travel expenditures; per diem; or supplies);
- m) Insurance costs (Exception: costs for builder's risk, workers' compensation and contractor's liability insurance);
- n) Capital improvements to non-historic properties or non-historic additions to a Historic Property (Exception: pre-approved items of work for Museum Exhibit projects);
- o) Capital improvements to the interior of Religious Properties (Exception: repairs to elements of the structural system. Examples include: foundation repairs, repairs to columns, load bearing wall framing, roof framing, masonry repairs, and window and exterior door repairs and restoration practices associated with the building envelope);
- p) Accessibility improvements for Religious Properties;
- q) Vehicular circulation (drives/driveways) within the property or from the property to surrounding streets and parking (Exception: provision of code-required handicapped parking pad(s));
- r) Sidewalks, paths, walkways, landscape features and accessories, planting, irrigation systems and site lighting (Exceptions: sidewalk required to link the code-required handicapped parking pad(s) to the accessible entry; planting/sodding required to halt documented erosion; pruning, removal, or relocation of trees posing an immediate threat to the historic or archaeological resource; and limited site lighting required for security, all if approved by the Division);
- s) Fences and gates (Exception: restoration or in-kind replacement of damaged or missing historic fences, gates, or sections of these);
- t) Furniture and Equipment. (a) Expenditures for furniture and equipment including but not limited to: desks, tables, seating, rugs and mats, artwork and decorations, window treatments, computers, cameras, printers, scanners, appliances, case goods (including cabinets, countertops, or bookshelves), new or replacement casework, systems' furniture, portable lighting fixtures, portable sound or projection systems, specialty fixtures and equipment, visual display units, total stations, movable partitions, and acoustical treatments and components, unless specific prior approval has

been granted by the Division (Exception: museum display units necessary for approved Museum Exhibit projects). (b) If special equipment is required for completion of the Project, it shall be rented for the grant term unless it can be shown that acquiring the equipment is cheaper than renting the equipment and approval has been provided by the Division as part of the documentation presented at the time of application. If the value of special equipment is to be used as a match contribution, the value of the match contribution shall be limited to the cost of rental for the Grant Period at the market rate for such rental in the region;

- u) Costs associated with attending or hosting conferences, summits, workshops, or presentations; and
- v) Travel expenditures, including those of personnel responsible for items of work approved by the Division, administrative personnel, contracted or subcontracted employees, either for purposes of work on-site or research off-site.