

Expense Item Help Document

This document provided guidance on what Expense Item categories should be used for specific expenses in grant applications for the Commuter Assistance Program (CAP) Operating Assistance and CAP Project Assistance grant programs.

Not every expense item category is listed below. Only the most commonly used expense item categories are shown.

Please contact a DRPT Program Manager with questions and if an expense is not covered by one of the categories below.

EXPENSE ITEM	DESCRIPTION, ALLOWABLE CHARGES & WHAT TO INCLUDE IN SUPPLEMENTAL APPLICATION
Salaries and Wages	<p>The salaries and wages of program/project staff, (full-time and part-time) to be charged to the grant.</p> <p>Include a list ALL staff positions/titles and the total amount of each to be charged to the grant.</p> <p><i><u>Do not</u> use the Salaries and Wages category for temporary staff or interns. <u>Do not</u> include fringe or indirect costs.</i></p>
Fringe Benefits	<p>Fringe benefits of the staff charged to the grant. Include a detail of all fringe benefits covered.</p> <p>For example:</p> <ul style="list-style-type: none"> • Health insurance • Dental insurance • Vacation leave • Sick leave <p><i>Fringe must be separated from Salaries and Wages.</i></p>

<p>Education & Training</p>	<p>Registration costs and fees for training, courses, and DRPT approved conferences and workshops.</p> <p>Include the following:</p> <ul style="list-style-type: none"> • A list of the name, purpose and location of each education and training session. • Include an estimated cost of registration for each session. <p><i><u>Do not include costs of travel and lodging.</u></i> <i>Only for primary program/project staff listed in Salaries and Wages.</i></p>
<p>Supplies & Materials (Other)</p>	<p>General office supplies used by the program/project staff. (e.g. pens, paper, paper clips)</p> <p>List the supplies.</p> <p><i><u>Do not include expenses for equipment, promotional items or the development of marketing materials.</u></i></p>
<p>Travel</p>	<p>Travel expenses associated with meetings, events, fairs, promotions, training and conferences. Expense include:</p> <ul style="list-style-type: none"> • Mileage • Per diem • Lodging • Airfare and passenger rail • Ground transportation • Parking <p>List each meeting, event, promotion, training, and conference separately with a total travel cost for each.</p> <p><i><u>Do not include the cost of registration fees.</u></i> <i>Registration fees go in the Education & Training budget category.</i></p> <p><i>Only for primary program/project staff listed in Salaries and Wages.</i></p>

<p>Communication Services</p>	<p>Telephone service fees and postage expenses necessary for the program.</p> <p><i><u>Do not include the purchase or rental of equipment.</u></i></p>
<p>Printing & Reproduction</p>	<p>Printing and copying costs.</p> <p>List all of the items cost and quantities for any materials that will be printed or reproduced. (e.g. brochures, flyers, etc.)</p> <p><i><u>Do not include Printing and reproduction of bus and transit schedules. Do not include expenses for graphic design.</u></i></p>
<p>Advertising & Promotion Media</p>	<p>Paid advertising costs, media buys, fees for a table or booth at a promotional event.</p> <p>List the name of each publication, media and sponsorship, and the corresponding expense separately.</p> <p><i><u>Do not include expenses associated with the design of advertising and marketing, if an outside firm is used.</u></i></p>
<p>Dues & Subscriptions</p>	<p>Membership dues for relevant associations and chambers of commerce, and subscription fees for Commuter Connections ridematching system or similar subscription.</p> <p>List each membership and subscription with cost.</p>
<p>Service & Maintenance Contracts</p>	<p>Website hosting fees, licensing fees for software, and domain name registration.</p> <p>List each expense separately with total cost.</p>

<p>Indirect Costs</p>	<p>Covers the approved indirect costs associated with implementing the grant program.</p> <p>Describe what is covered in this cost, the rate used and how that rate is applied.</p>
<p>Professional Services</p>	<p>Covers the costs of contracted services for the development of marketing materials, program operations, etc.</p> <p>Include only the contractor's staff time expenses. All other contractor expenses should be listed in other expense item category.</p>
<p>Guaranteed/Emergency Ride Trips</p>	<p>Cost of GRH/ERH trips provided.</p> <p><i><u>Do not</u> include marketing or expenses other than the cost of the trips.</i></p>
<p>Promotional Items</p>	<p>Promotional items costs.</p> <p>List the items to be purchased, the quantity and total cost for each item.</p>
<p>Vanpool Subsidies/Stipends/Incentives</p>	<p>Include incentives and financial assistance to help start a vanpool, keep a vanpool that has lost riders operating, attract new riders, or provide a stipend in return for NTD data.</p>