

## 2024 NPAL Mentoring Program Allowable vs. Non-Allowable Guidelines\*

**Note:** Items must be included in your approved budget in order to be reimbursable, and proper supporting documentation must be provided. If you have any questions about whether an expense is allowable, please contact David Cook at FirstPic, Inc. at 667-307-4452 before incurring the expense.

	Allowable	Non-Allowable
<b>Personnel</b>	<ul style="list-style-type: none"> <li>Up to 100% of salary expenses for PAL staff involved in direct program implementation and expansion activities</li> <li>Up to 10% for administrative/finance staff/other staff who indirectly assist with fulfilling program requirements (Executive Director, Finance Coordinator, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>Overtime Rate</li> <li>Bonus Pay</li> <li>Leave time for hourly employees not working 100% on the program (vacation, PTO, sick, holiday, etc.)</li> </ul>
<b>Fringe Benefits</b>	<ul style="list-style-type: none"> <li>Employer paid benefits such as: FICA, worker's compensation, unemployment, etc.</li> <li>Employer paid insurance premiums: Employee only premium rates, less employee contributions</li> <li>Only fringe benefits specifically listed in the approved budget may be claimed for reimbursement</li> </ul>	<ul style="list-style-type: none"> <li>Premiums for insurance coverage of family members</li> <li>Employee contribution portion of insurance premium</li> </ul>
<b>Facilities</b>	<ul style="list-style-type: none"> <li>Must be specifically approved by National PAL</li> </ul>	<ul style="list-style-type: none"> <li>Rent/Mortgage payment</li> <li>Utilities</li> </ul>
<b>Equipment</b>		<ul style="list-style-type: none"> <li>Computers/laptops and tablets</li> <li>Large sports equipment (i.e. boxing rings, basketball hoops, heavy bags)</li> <li>Anything permanently affixed to the ground</li> </ul>
<b>Supplies</b>	<ul style="list-style-type: none"> <li>T-shirts/sweatshirts if in approved budget and used to ensure the safety of mentees during off-site NPAL Mentoring activities</li> <li>Light snacks: e.g., chips, crackers, vegetables, fruits, snack bars – if necessary to the program (e.g., timing of session is such that a snack is needed to curb hunger and improve focus)</li> <li>Printed flyers for recruitment and promotion of the program</li> <li>Office/Program Supplies: paper, markers, poster board, paper plates, napkins, toner cartridges, etc.</li> <li>Printer – limit of \$150</li> <li>Ink and toner for printer (within a reasonable amount based on number of sites/youth served)</li> <li>Storage for supplies (e.g. plastic bins, small filing cabinets, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>Any kind of meal (including pizza), ingredients to create a meal (e.g. ground beef, chicken, tortillas, etc.)</li> <li>Food/snacks for staff meetings or mentor trainings (snacks are only for events attended by mentees when necessary – see note to left)</li> <li>Decorations – including tablecloths, streamers, balloons, etc.</li> <li>Trinkets such as pens, fridge magnets, etc.</li> <li>Gifts or incentives for mentees or mentors</li> <li>Gratuities</li> <li>Any costs associated with fundraising</li> <li>Supplies for renovation of PAL site location where activities will be held – e.g. furniture, tools, paint, etc.</li> <li>Permanently affixed cabinets or shelving</li> </ul>

<b>Travel</b>	<ul style="list-style-type: none"> <li>• Local travel associated with the program (e.g., transporting participants to an event and/or sessions, picking up program supplies, etc.)</li> <li>• Gas or mileage</li> <li>• Transportation expenses for National PAL Annual Conference</li> <li>• Transportation expenses for National PAL Youth Summit</li> </ul>	<ul style="list-style-type: none"> <li>• Claiming both mileage and gas (mileage is used when traveling by personal vehicle; gas reimbursement is used when traveling by organization owned vehicle)</li> <li>• Travel insurance</li> <li>• Maintenance expenses related to vehicles used for the program</li> </ul>
<b>Contract Specialist</b>	<ul style="list-style-type: none"> <li>• Contractors paid a <b>maximum</b> of \$650 per 8-hour day at a rate of \$81.25/hour</li> </ul>	<ul style="list-style-type: none"> <li>• Contractors paid more than \$81.25/hour when that is not a “reasonable” rate for the particular service in your area</li> </ul>
<b>Other Costs</b>	<ul style="list-style-type: none"> <li>• Background checks</li> <li>• Trainings specifically approved by National PAL</li> </ul>	<ul style="list-style-type: none"> <li>• Construction costs</li> </ul>

**\*List is not all inclusive.**