

Attachment A

Allowable and Non-Allowable Uses of Federal Immunization Program Funds

Attachment A is necessary for audit purposes. Greater federal focus on audit control mandates maintaining effective internal controls over federal dollars to provide reasonable assurance that funds are being managed in compliance with laws and regulations.

CDC developed the following table to guide and assist in preparing and monitoring budgets that follow spending requirements and federal grants policies. CDC categorized allowable spending for program priorities.

The funding codes indicated below represent the potential Responsible Cost Centers (RCC) and Federal Reimbursement Codes (FRC) through which funds may be allocated.

NOTE: Allowable expenses are marked with an "X." Prohibited expenses are represented by the blank spaces.

Expenses	Funding Categories (RCC and FRC Codes)					
	631D EJ	623D VJ	624D VK	625D VL	626D EB	631D EJ
Personnel						
Salary/wages	X	X	X	X	X	X
Fringe						
Compensation/fringe benefits	X	X	X	X	X	X
Travel						
In-state/local/regional meetings/conferences travel expenses	X	X		X	X	X
Equipment						
Vaccine storage equipment for VFC vaccine	X	X				X
<i>*Equipment: an article of tangible nonexpendable personal property having useful life of more than one year and an acquisition cost of \$5,000 or more per unit.</i>						
Supplies						
Vaccine administration supplies (including, but not limited to, nasal pharyngeal swabs for B-Pertussis testing, syringes, and needles)	X					
Office supplies-computers, general office (pens, paper, paper clips, etc.), ink cartridges, calculators	X	X	X	X	X	X
Personal computers / laptops / tablets	X	X	X	X	X	X
Printers, copy machines and fax machines	X	X	X	X	X	X
Thermometers for vaccine temperature monitoring/digital data logger with valid certificate of calibration/validation/testing report	X	X				
Contractual						
General contractual services (e.g., IAPs, local health departments, contractual staff, advisory committee media, provider trainings)	X	X	X	X	X	X
Indirect						
Indirect costs	X	X	X	X	X	X
Miscellaneous						
Advertising (restricted to recruitment of staff or trainees, procurement of goods and services, disposal of scrap or surplus materials)	X	X				X
Audit Fees	X	X				X

Expenses	Funding Categories (RCC and FRC Codes)					
	631D EJ	623D VJ	624D VK	625D VL	626D EB	631D EJ
Communication (electronic/computer) transmittal, messenger, postage, local and long-distance telephone)	X	X	X	X	X	X
Consumer information activities	X	X			X	X
Data processing	X	X	X	X	X	X
Maintenance operation/repairs	X					X
Memberships/subscriptions	X					X
Printing of vaccine accountability forms	X	X				
Publication/printing costs (all other immunization related publication and printing expenses)	X	X		X	X	X
Shipping (other than vaccine)	X	X				X
Software license/Renewals	X					X
Training costs, staff, providers	X	X		X	X	X
Translations (translating materials)	X					

In addition to the specific items indicated above as allowable or not allowable expenses, below is a more general list of categories of expenses that are not allowable with Federal Immunization Program Funds:

Expense
Honoraria
Advertising costs (<i>e.g., conventions, displays, exhibits, meetings, memorabilia, gifts, souvenirs</i>)
Alcoholic beverages
Building purchases, construction, capital improvements
Land purchases
Legislative/lobbying activities
Bonding
Depreciation on use charges
Research
Fundraising
Interest on loans for the acquisition and/or modernization of an existing building
Clinical care (<i>non-immunization services</i>)
Entertainment
Payment of bad debt
Dry cleaning
Vehicle Purchase
Promotional Materials (<i>e.g., plaques, clothing, and commemorative items such as pens, mugs/cups, folders/folios, lanyards, conference bags</i>)
Purchase of food (<i>unless part of required travel per diem costs</i>)
Vaccines (<i>e.g., flu vaccine cannot be purchased with these funds</i>)
Other restrictions which must be considered while writing the budget: Funds may be spent only for activities and personnel costs that are directly related to the Immunization and Vaccines for Children Cooperative Agreement. Funding requests not directly related to immunizations activities are outside the scope of this cooperative agreement program and will not be funded.