

American Rescue Plan Act Learn & Earn Request for Proposals

Definitions of Cost Categories

Administration – Costs are defined by federal Uniform Guidance (2 CFR, Section 200) and are generally associated with the expenditures related to the overall operation of the employment and training system. Administrative costs are associated with functions not related to the direct provision of services to program participants. These costs can be both personnel and non-personnel and both direct and indirect.

Specifically, the following functions are considered “administrative”:

- Accounting, budgeting, financial and cash management functions;
- Procurement and purchasing functions;
- Property management functions;
- Personnel management functions;
- Payroll functions;
- Audit functions
- Incident reports response functions;
- General legal service functions;
- Costs of goods and services required for the administrative functions of the program including such items as rental/purchase of equipment, utilities, office supplies, postage, and rental and maintenance of office space;
- Systems and procedures required to carry out the above administrative functions including necessary monitoring and oversight; and,
- Travel costs incurred for official business related to the above administrative functions.

Youth Participant Compensation Benefits – Wages and benefits paid directly to youth participants while engaged in program activities.

Direct Services to Youth – Costs associated with providing direct service to youth, EXCLUDING costs of youth participant wages and fringe benefits, and support services. Wages and fringe benefits for staff who provide direct services to youth participants should be included in this cost category. Additionally, supplies or technology needed for staff to deliver programming to participants should be included.

Training & Education- Costs associated with providing education and training, including tuition, customized training, instruction and other school fees. Also includes technology, supplies, equipment required to participate in and successful complete the training or education program.

Support Services – Items that are necessary for a youth to participate in programming such as transportation, clothing, tools, child care, housing/rental assistance, school-related expenses, etc. These expenses may be paid directly to the youth or to a third-party vendor.