

**APPENDIX G: BUDGET CATEGORIES &  
SUBCATEGORIES  
FOR GRANT PLANNING & BUDGET  
FORECASTING**

# APPENDIX G: BUDGET CATEGORIES & SUBCATEGORIES FOR GRANT PLANNING & BUDGET FORECASTING

The budget categories listed below, and their associated sub-categories are a guide to help grantees discern what items FVA considers allowable based on definitions from 2 CFR 200, Texas Grant Management Standards (TxGMS), and the Request for Applications. If an item is not listed below as allowable, FVA staff and management will determine if the item is allowable, reasonable, allocable, and consistent when reviewing the request for reimbursement.

Grant project coordinators should contact their assigned Grant Officer ahead of time to discuss an item not listed below to avoid confusion during reimbursement.

## I. Salary Group

### A. Grant Staff – Salaries

Salaries for organization employees who are listed in the grant project application and/or budget narrative and who are providing services directly to clients.

**TABLE 15: Allowable and Unallowable budget items in Grant Staff – Salaries**

Employees who provide “overall supervision, vision, oversight, or executive authority” over the TVC grant-funded project typically do not provide direct client services themselves, and therefore usually do not spend more than 10% of their time on grant funded services.

X

**EXAMPLE: GRANT STAFF: Program Directors  
Program Managers, and C-level  
employees.**

Employees who provide direct client services or who support delivery of client services are typically involved in the grant project more than 2 hours per day. The time spent each day/week on the grant should be covered by the grant through salaries or contracted services.

✓

**EXAMPLE: Case Managers, Grant Coordinators,  
Program Specialists**

## II. Fringe Benefits Group

### A. Grant Staff – Fringe Benefits

Fringe Benefits for organization employees working directly on the grant project and are budgeted in Grant Staff - Salaries.

**NOTE:** Allocation of fringe benefits cannot be greater than the time allocation used for salaries.

**TABLE 16: Allowable budget items in Grant Staff – Fringe Benefits**

FICA (7.65%) – Some organizations combine SocSec and Medicare	✓
Social Security (6.20%) – Some organizations pay this as stand alone	✓
Medicare (1.45%) – Some organization pay this as stand alone	✓
Health Insurance	✓
Dental Insurance	✓
Vision Insurance	✓
Life Insurance	✓
Disability Insurance	✓
Workers Compensation	✓
Unemployment	✓
Retirement	✓
Parking stipend due to limited metropolitan parking space that is covered in the organization policies	✓
Phone stipend for use of employees’ personal cell phone for organization duties rather than use of an organization cell phone covered in the organization policies.	✓

### III. Travel Group

All travel reimbursements (mileage, accommodations, conferences, training) will be reimbursed at the current GSA rate or the organization’s policies (whichever is lower).

#### A. Grant Staff Travel – Local Mileage & Fees

Mileage cost for budgeted employee to conduct local travel via their personal vehicle to visit beneficiaries, partner agencies, satellite offices, conduct outreach, deliver vendor payments and other grant related travel within the service area. FVA will reimburse up to the current GSA rate.

**TABLE 17: Allowable budget items in Grant Staff Travel – Local Mileage & Fees**

Mileage	✓
Parking fees	✓
Toll fees	✓

#### B. Grant Staff Travel – Conferences

Costs for budgeted or grant project employees to attend a conference that benefits the project. FVA will only fund up to four (4) employees to attend a conference that is included in the project budget.

**TABLE 18: Allowable budget items in Grant Staff Travel – Conferences**

Per Diem	✓
Airfare	✓
Lodging	✓
Mileage	✓
Rental Car	✓
Parking fees	✓
Toll Fees	✓
Cab	✓
Rideshare	✓
Conference registration	✓

### C. Grant Staff Travel – Training

Costs for budgeted or grant project employees to attend a training that benefits the project.

**TABLE 19: Allowable budget items in Grant Staff Travel – Training**

Per Diem	✓
Airfare	✓
Lodging	✓
Mileage	✓
Rental Car	✓
Parking fees	✓
Toll Fees	✓
Cab	✓
Rideshare	✓
Training registration	✓

## IV. Supplies Group

Supplies are items used by grant project staff to conduct daily operations of the grant project. The Supplies Group is made up of the categories listed below. For each budget category, items that will be (or planned to be) purchased in support of grant services, require a specific line item for the sub-categories bulletized below the category.

FVA capitalizes supply items at \$2,000.	✓
Capital purchases are not allowed	X

**NOTE:** Materials disbursed directly to beneficiaries as part of grant project service **MUST BE** budgeted under the Client Services or Other Direct Costs Groups.

**NOTE:** Materials contained in this group are not for beneficiaries – they are for supporting the Grantee staff in execution of the grant project.

### A. Supplies – Office

**TABLE 20: Allowable budget items in Supplies – Office**

Grant Record retention and Client folder materials (Filing supplies, file folders and labels, hanging files, expandable files, sorters, binders, and file storage accessories)	✓
Ink & Printer Toner cartridges	✓
Printer & Copy Paper Letter & Legal Size	✓
Basic Supplies (Post-it Notes, writing paper, pens, pencils, highlighters, binder & paper clips, rubber bands, staplers & staples, scissors)	✓

**NOTE:** Items in this category must be listed individually or grouped with similar sub-category items (listed in the table above) on the budget line.

## B. Supplies – Computer Device

**TABLE 21: Allowable budget items in Supplies – Computer Device**

Desktop	✓
Laptop	✓
Monitor	✓
Docking station	✓
Traveling case	✓
Cooling pad	✓
Keyboard and mouse	✓
Speakers and headset	✓
Webcam	✓

**NOTE:** Items in this category must be listed individually or grouped with similar sub-category items (listed in the table above) on the budget line.

## C. Supplies – Electronic Device

**TABLE 22: Allowable budget items in Supplies – Electronic Device**

Copier	✓
Digital camera	✓
Scanner	✓
Printer	✓
Shredder	✓

**NOTE:** Items in this category must be listed individually or grouped with similar sub-category items (listed in the table above) on the budget line.

## D. Supplies – Office Furniture

**TABLE 23: Allowable budget items in Supplies – Office Furniture**

File cabinet	✓
Bookcases	✓
Desk	✓
Office Chair	✓

**NOTE:** Items in this category must be listed individually or grouped with similar sub-category items (listed in the table above) on the budget line.

## E. Supplies – Phone Devices

**TABLE 24: Allowable budget items in Supplies – Phone Devices**

Cell Phone	✓
Desk Phone	✓

**NOTE:** Items in this category must be listed individually or grouped with similar sub-category items (listed in the table above) on the budget line.



## F. Supplies – Janitorial

Janitorial supplies used by the awarded grantee to maintain the cleanliness and safety of a homeless shelter.

**TABLE 25: Allowable budget items in Supplies – Janitorial**

Paper towels	✓
Disinfecting wipes and sprays	✓
Toilet paper and facial tissue	✓
All-purpose cleaners, floor, glass, carpet cleaner,	✓
Sponges and scouring pads	✓
Soap, hand soap and hand sanitizer	✓
Broom and dustpan	✓
Mop and mop bucket	✓
Trash can and trash bags	✓
Light bulbs	✓
First-aid kit	✓
Fire extinguisher	✓
Smoke and carbon monoxide detectors	✓

**NOTE:** Items in this category must be listed individually or grouped with similar sub-category items (listed in the table above) on the budget line.

## G. Supplies – Kitchen

Kitchen supplies are for use only by awarded grantees who provide delivered or congregate meals.

**TABLE 26: Allowable budget items in Supplies – Kitchen**

Cookware	✓
Utensils (food preparation, cooking)	✓
Food transport case, box, cooler used by delivery drivers	✓
Disposable takeout food containers	✓
Disposable spoons, forks, & knives	✓
Disposable plates, bowls & cups	✓
Napkins	✓

**NOTE:** Items in this category must be listed individually or grouped with similar sub-category items (listed in the table above) on the budget line.

## V. Client Services

For each budget category, items that will be (or planned to be) purchased in support of client services, require a specific line item for the sub-categories bulletized below the category.

FVA capitalizes supply items at \$2,000.	✓
Capital purchases are not allowed	X

**NOTE:** Materials disbursed directly to beneficiaries as part of grant project service **MUST BE** budgeted under the Client Services or Other Direct Costs Groups.

## A. Client Services – Rent

**TABLE 27: Allowable budget items in Client Services – Rent**

Cost for monthly Rent including:	✓
1) application fees,	
2) deposits,	
3) late fees,	
4) payments in arrears up to the maximum allowed by the RFA.	
Temporary housing, transitional housing, Rapid Re-Housing, and shelter bed nights under Homeless Veteran Support.	✓

**TABLE 28: Unallowable budget items in Client Services – Rent**

Pet deposits	X
Recurring pest control fees	X
High-risk (poor credit) tenant deposits	X
Amenity fees, such as:	X
1) pool	
2) fitness center	
3) clubhouse	
4) covered parking	
5) garage	

## B. Client Services – Mortgage

**TABLE 29: Allowable budget items in Client Services – Mortgage**

Cost for monthly Mortgage payments (including escrow),	✓
Payments in arrears up to the maximum allowed by the RFA.	✓

**TABLE 30: Unallowable budget items in Client Services – Mortgage**

property taxes excluded from escrow payments	X
homeowners insurance excluded from escrow payments	X

### C. Client Services – Utilities

Cost for monthly utilities including connection and reconnection fees, late fees, and payments in arrears up to the maximum allowed by the RFA.

**TABLE 31: Allowable budget items in Client Services – Utilities**

Electricity	✓
Water	✓
Gas	✓
Garbage	✓
Internet	✓
Cell phone service; for Veterans or Surviving Spouse (primary user). The total monthly cost for the primary user phone service includes:	✓
1) device monthly payment	
2) insurance	
3) talk, text, and data service	
4) company fees & surcharges	
5) government fees & taxes	

**TABLE 32: Unallowable budget items in Client Services – Utilities**

Recurring pest control fees	✗
Cable TV, subscription-based TV channels, or premium TV channel packages (such as Netflix, Hulu & YouTube)	✗
Disposable (burner) phones, no-contract/unlocked phones	✗

## D. Client Services – Food Voucher

**TABLE 33: Allowable budget items in Client Services – Food Voucher**

Food voucher items meeting ALL the following criteria:	✓
1) Under Financial Assistance service category	
2) INCLUDED as part of the approved grant project’s Client Services budget	

**TABLE 34: Unallowable budget items in Client Services – Food Voucher**

Food voucher items of any kind that are NOT provided as part of client services in Financial Assistance subcategories	✗
Working lunches, picnics, or catered meals	✗
Snacks, drinks, water, etc. provided to staff and clients at facilities	✗

**NOTE:** Refer to Program Requirements “Appendix B: Approved Food Voucher Items” for a complete list of food voucher items that are allowed for the delivery of these client services.

## E. Client Services – Transportation Rides

Third party transportation of beneficiary from point A to point B in the local area for work, school, medical appointment, or other non-social events or activities.

**TABLE 35: Allowable budget items in Client Services – Transportation Rides**

Bus pass: daily, weekly, monthly	✓
Train or metro rail pass: daily, weekly, monthly	✓
Rideshare : Uber, Lyft	✓
Cab fare	✓

## F. Client Services – Transportation Beneficiary Vehicle

Assistance to ensure the beneficiary’s vehicle is operating safely during use to attend work, school, medical appointments or other non-social events or activities up to the maximum allowed by the RFA.

**TABLE 36: Allowable budget items in Client Services – Transportation Beneficiary Vehicle**

Monthly vehicle loan payments	✓
Monthly insurance	✓
Fuel	✓
Vehicle repair	✓

**NOTE:** Refer to Program Requirements “Appendix F: Vehicle Repair” for a complete list of items that are allowed for the delivery of these client services.

**TABLE 37: Unallowable budget items in Client Services – Transportation Beneficiary Vehicle**

Routine maintenance (oil changes, air & oil filters, tire rotation, wiper blades, etc.)	X
Insurance deductible	X
Tune-ups, repairs to improve fuel efficiency, cosmetic body repair, spark plugs and wires replacement, oxygen sensor replacement	X

## G. Client Services – Child/Adult Care

Drop-in care services at a licensed day care facility or business.

**NOTE:** This applies to eligible Veterans, dependents, or surviving spouses.

**TABLE 38: Allowable budget items in Client Services – Child/Adult Care**

Child Care	✓
Adult Care	✓

**TABLE 39: Beneficiaries NOT ALLOWED in Child/Adult Care**

Grandchildren	X
Nieces/nephews	X
Other person(s) who are not eligible beneficiaries of TVC grant funded services	X

## H. Client Services – Funerals

Funeral and burial cost of a Veteran excluding receptions and celebrations of life up to the maximum allowed by the RFA.

**TABLE 40: Unallowable budget items in Funerals**

Honor guard donations exceeding \$100	X
Transportation of deceased into or out of Texas	X
Indigent veteran funeral services and/or internments	X

## I. Client Services – Assistive Technology

Products and equipment that increase, maintain, or improve the functional capabilities of a person with disabilities.

**NOTE:** Refer to Program Requirements “Appendix A: Approved Assistive Technology Items” for a complete list of items that are allowed for the delivery of these client services.

## J. Client Services – Restorative Dental

Dental procedures to keep patient’s mouth healthy and functioning, up to the maximum allowed by the RFA.

**TABLE 41: Allowable budget items in Client Services – Restorative Dental**

Dental implants	✓
Dentures	✓
Fillings	✓
Crowns	✓
Tooth Extractions	✓

**TABLE 42: Unallowable budget items in Restorative Dental**

Routine dental check-ups,	X
Cleanings,	X
X-rays	X



## K. Client Services – Food Meal Services

Meal service and delivery under Supportive Services service category.

**TABLE 43: Allowable budget items in Client Services – Food Meal Services**

Hot Meal – Breakfast, lunch, and dinner	✓
Frozen Meal – Breakfast, lunch, and dinner for rural areas or during no service hours	✓
Packaged Meals – packaged meals for rural areas or during inclement weather	✓
Service Animal food	✓

## L. Client Services – Housing Goods

Basic furniture or housewares to setup an apartment or transitional house under the Homeless Veterans Support service category. Items must have a reasonable cost and be practicable.

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**NOTE:** Refer to Program Requirements “Appendix D: Approved Starter Household Goods Items for Establishing Homes” for a complete list of items that are allowed for the delivery of these client services.

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## M. Client Services – Food and Hygiene Pantry

Food and Hygiene pantry under Homeless Veterans Support service category.

**TABLE 44: Allowable and Unallowable budget items in Food and Hygiene Pantry**

Snacks, drinks, water, etc. for staff and clients at facilities	X
Working lunches, picnics, or catered meals	X
Food and hygiene pantry items of any kind that are NOT part of the approved grant project’s client services	X
Food and hygiene pantry items INCLUDED as part of the approved grant project’s Client Services budget.	✓

**NOTE:** Refer to Program Requirements “Appendix C: Approved Food Pantry & Hygiene Items” for a complete list of food and hygiene pantry items that are allowed for the delivery of these client services.

## N. Client Services – Beneficiary Documents

Cost to acquire beneficiaries' identification documents.

**TABLE 45: Costs to acquire the following identification documents for TVC grant beneficiaries**

Birth certificate	✓
Driver's license	✓
Identification card	✓
Social security card	✓

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**NOTE:** This service applies only to eligible beneficiaries receiving TVC grant-funded services.

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## O. Client Services – Employment

Resources for job placement, job search, or to maintain employment under Employment Support or Veterans Small Business Support.

**TABLE 46: Allowable budget items in Client Services – Employment**

Tools	✓
Equipment	✓
Software	✓
Uniforms	✓
Clothing – for job placement	✓
Skills Training	✓
Education Programs (not higher education degrees)	✓

**TABLE 47: Unallowable budget items in Client Services – Employment**

Tools, uniforms, and other items purchased for veterans who have been employed for over 90 days	✗
Items that are not required by the employer	✗
Items that should be provided by the employer due to the nature of the job tasks	✗

## P. Client Services – Mental Health

Costs for mental health services and treatment under Veterans Mental Health Program or Veterans Treatment Court

**TABLE 48: Allowable budget items in Client Services – Mental Health**

Evaluations	✓
Treatment or therapy	✓
Individual counseling	✓
Group counseling	✓
Other evidence-based treatments or practices	✓

## Q. Client Services – Treatment

Cost for services and treatment under Veterans Treatment Courts

**TABLE 49: Allowable budget items in Client Services – Mental Health**

Evaluations	✓
Substance abuse treatment – inpatient or outpatient	✓
Substance testing	✓
Substance monitoring	✓
Monitoring device(s)	✓

## R. Client Services – Contractor

Contractors that provide direct client services in place of organization employees.

**TABLE 50: Allowable budget items in Client Services – Contractor**

Contracted mental health providers	✓
Housing for Texas Heroes grantee - Contracted home repair/modification companies	✓
Contracted case managers	✓
Contracted financial planning trainer for beneficiaries	✓
Transportation grantee – Contracted drivers	✓

## S. Client Services – Travel

Cost per trip by organization vehicle for transporting beneficiaries.

## T. Client Services – Home Modification, Repair & Weatherization

Home modification, repair, or weatherization under Housing for Texas Heroes grant program.

**NOTE:** Refer to Program Requirements “Appendix E: Housing For Texas Heroes Home Modification, Repair, and Weatherization Projects” for a complete list of items.

## VI. Other Direct Costs (ODC)

FVA capitalizes supply items at \$2,000.	✓
Capital purchases are not allowed	X

**NOTE:** Materials disbursed directly to beneficiaries as part of grant project service **MUST BE** budgeted under the Client Services or Other Direct Costs Groups.

### A. ODC – Printing

Materials used for advertising of the grant project or outreach activities by grant staff. FVA may request a copy of the literature prior to approving the cost to verify TVC recognition requirements.

**TABLE 51: Allowable budget items in ODC – Printing**

Business Cards	✓
Brochures	✓
Flyers	✓
Form Printing	✓

## B. ODC – Training Materials

**TABLE 52: Allowable budget items in ODC – Training Materials**

Items or materials handed to beneficiaries for tracking progress in the project:	✓
1) books as part of therapy	
2) manuals as part of therapy	
3) printed completion certificates	

**TABLE 53: Unallowable budget items in ODC – Training Materials**

Challenge coins, dog tags, or items that are considered memorabilia.	X
Calendars	X
Planners	X
Books or manuals	X
Plaques or ornamental/decorative items for graduating or completing grant funded program	X

## C. ODC – Outreach

Advertising and promotional media for the grant project. Professional dues for membership.

**TABLE 54: Allowable budget items in ODC – Outreach**

Radio advertising	✓
Television advertising	✓
Newspaper advertising	✓
Social Media advertising	✓
Professional Dues	✓

## D. ODC – Fuel

Fuel for vehicles used as part of a transportation grant. Vehicles must be organizational assets.

**TABLE 55: Allowable budget items in ODC – Fuel**

Gasoline	✓
Diesel	✓
Electric Vehicle Charging	✓

## E. ODC – Vehicle Maintenance

Maintenance cost of vehicles used as part of a transportation grant.

**TABLE 56: Allowable budget items in ODC – Vehicle Maintenance**

New Tires	✓
Tire Rotation	✓
Oil Change	✓
Wind Shield Repair	✓
Vehicle Insurance	✓
Vehicle Registration	✓
Minor Repairs	✓

**NOTE:** Vehicles must be organizational assets.

Grantee should refer with FVA staff prior to conducting minor repairs to ensure allowability.

Limit \$2,000 per vehicle, per grant period.



## F. ODC – Contractor

Contractors not providing direct client services.

**TABLE 57: Allowable budget items in ODC – Contractor**

Housing for Texas Heroes grantee - Home inspectors	✓
Outreach coordinators	✓
Security guards for grantee service locations	✓

## G. ODC – Phone Service

Phone service for grant staff.

**TABLE 58: Allowable budget items in ODC – Phone Service**

Office Phone Line	✓
Fax machine	✓
Cell phone plans	✓

**NOTE:** The physical device should be listed in Supplies

## H. ODC – Postage & Shipping

Cost to mail or ship payments overnight to vendors providing services to beneficiaries.

**TABLE 59: Allowable budget items in ODC – Postage & Shipping**

Postage/Stamps	✓
Shipment	✓

**I. ODC – Rent**

Rent and utilities for an office/building solely (100%) dedicated to the grant project occupied by 100% grant project staff.

**TABLE 60: Allowable budget items in ODC – Rent**

Rent	✓
Utilities	✓

**J. ODC – Website**

Cost associated with setting up and maintaining a website solely dedicated to the grant project.

**TABLE 62: Allowable budget items in ODC – Website**

Includes the development and deployment of additional webpages (to existing grantee website) to support:	✓
3) announcement,	
4) requirements, and	
5) delivery	
of FVA Grant Funded services	

**NOTE:** Website costs not to exceed \$2,000.

## K. ODC – Software

Cost associated with the purchase or subscription to grant project specific software.

**TABLE 63: Allowable budget items in ODC – Software**

Software, and Software as a Service (SAAS) purchases that are necessary for delivery and monitoring of grant funded services.	✓
Software Subscriptions (Licenses) that are necessary for delivery and monitoring of grant funded services.	✓
Licenses are limited to grant funded staff who are 100% dedicated to the grant	✓

## VII. Indirect Costs (IDC)

Indirect Costs are cost incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Indirect costs are classified as Facilities and Administration.

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**NOTE:** See Program Requirements “B. Indirect Costs Limited” on page 27 and “C. Indirect Costs per 2 CFR 200.” on page 27 for more information on this category.

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### A. IDC – Facilities

Facilities is defined as operations and maintenance expenses for offices, software and services that support the full business operations, website and information systems, and other aggregated expenses, not considered administration.

### B. IDC – Administration

Administration is defined as general administration, oversight, and support of grant delivered services.

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**EXAMPLE:** Director’s salary & expenses, accounting, personnel, and all other types of expenditures not Facilities.

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**TABLE 64: Allowable budget items for IDC – Administration**

IDC – Administration category is limited to 10% of total direct costs.



Project budgets that include direct costs that appear indirect in nature will be corrected to place the items in Indirect Costs.

Costs claimed as direct that appear to be indirect will not be approved for reimbursement.

Indirect Costs must conform to FVA standards and policies outlined in the Request for Applications.