

MHI Allowable Cost Guidance

The [Maternal Health Innovations \(MHI\) program](#) is funded through the Health Resources and Services Administration (HRSA). As such, it is subject to Federal cost requirements. All costs incurred by the subrecipient under the MHI award must be:

1. Necessary and reasonable for the performance of the contracted project;
2. Adequately documented.

The table below is intended to provide guidance to applicants on relevant allowable costs under the MHI program. This table doesn't include all federal cost requirements. See [2 CFR 200](#) for detailed cost requirements. If you're uncertain whether a specific cost is allowed, you should confirm cost requirements with DOH.

Cost Item	Allowable	Prohibited
Advertising	<ul style="list-style-type: none"> • Recruiting personnel • Acquiring goods and services • Program outreach needed for grant activities 	<ul style="list-style-type: none"> • Cost of meetings, conventions, convocations, or other events, including the costs of displays, demonstrations, meeting rooms and the wages of employees setting up the exhibits or meetings. • Promotional items
Advisory councils		The cost of advisory committees, without written approval.
Alcohol		Alcoholic beverage costs.
Compensation	Compensation that is in alignment with CFR 200.430 and related to grant activities.	
Benefits	Fringe benefits provided in alignment with CFR 200.431 , including, but not limited to paid time off, employee insurance, retirement, and unemployment benefits, provided:	

	<ul style="list-style-type: none"> • The costs are equitably allocated if an employee is paid via multiple funding streams , • The benefits are provided to the employee under established benefits policies of the organization. 	
Conferences	<p>Hosting or sponsoring of conference costs, including:</p> <p>Speakers' fees</p> <p>Meals</p> <p>Transportation (if out of state, written approval is required)</p> <p>Other incidentals</p>	Honorariums
Entertainment		Amusement and social activities, unless directly related to grant activities and approved in writing.
Equipment and capital expenditures	Capital expenditure for special purpose equipment, as long as items with a unit cost of \$10,000 or more have written approval.	Expenditures for general purpose equipment, buildings, and land or for improvements to land, buildings, or equipment, unless approved in writing.
Fundraising		Costs associated with organized fundraising, including donation solicitation.
General costs of government	Salaries and expenses of Indian Tribes and Councils of Governments (COGs), provided they are in alignment with CFR 200.444 .	<p>General costs of government, including:</p> <ul style="list-style-type: none"> • Salaries and expenses of the chief executive • Judicial branch • Prosecutorial activities

		<ul style="list-style-type: none"> • General government services (including police and fire)
<u>Goods or services for personal use</u>		<p>Costs of goods or services for personal use, unless approved in writing. This includes:</p> <p>Housing costs</p> <p>Housing allowances</p> <p>Personal living expenses</p>
<u>Insurance</u>	Costs of insurance required or approved by HRSA	
<u>Lobbying</u>		<p>Costs of influencing activities, including those intended to:</p> <p>Obtain grants or contracts</p> <p>Influence a member of the Federal government</p> <p>Influence Federal, state, or local elections or initiatives</p>
<u>Maintenance and repair</u>	Some costs for maintenance, janitorial services, repair, or upkeep of building or equipment, provided the maintenance or repairs do not add to the permanent value of the property nor considerably extend its intended life are allowable, but must be allocated to the grant appropriately. See <u>CFR 200.452</u> for more information.	
<u>Materials and supplies, including computing devices</u>	Reasonable and necessary costs for materials, supplies, and fabricated parts necessary to the grant activities, provided they are charged at their actual prices.	

<p>Memberships, subscriptions, and professional activity costs</p>	<p>Cost of memberships or subscriptions in business, technical, and professional organizations or periodicals provided they are for the organization and not an individual.</p> <p>Cost of memberships or subscriptions in civic or community organizations, with approval.</p>	<p>Cost of memberships in a country, social, or dining club</p> <p>Cost of membership in organizations primarily dedicated to lobbying</p>
<p>Organizational costs</p>		<p>Costs to the organization, such as incorporation fees, attorneys, accountants, etc., unless authorized</p>
<p>Participant support costs</p>	<p>Participant support costs*, with approval, including:</p> <ul style="list-style-type: none"> • Stipends • Registration fees • Subsistence allowances <p>*If organizations are using de minimis/Modified Total Direct Costs (MTDC) to calculate in direct costs, participant support costs cannot be included.</p>	
<p>Professional service costs</p>	<p>Costs of consultants, provided the costs are reasonable for the services rendered and the service is necessary for grant activities.</p>	
<p>Public relations</p>		<p>Public relations, including community relations and activities dedicated to maintaining the recipient's or subrecipient's image</p>

		or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.
Publication and printing costs	Publication and printing feeds for electronic and print media.	
Scholarships and student aid costs		Costs of scholarships, fellowships, or other student aid, without prior approval
Training and education	The cost of training and education for employee development.	
Transportation costs	Costs for postage, freight, and other transportation relating to goods purchased, in process, or delivered.	
Travel costs	Travel costs may be charged on an actual cost basis, following the recipient organization's written travel policies that align with CFR 200.475 . Out of state travel requires prior written approval.	