



This guidance summarizes federal and state legal requirements on allowable costs associated with the ELC COVID-19 funding and the statement of work received by Colorado local public health agencies. In addition to meeting the allowability requirements, all expenses must be allocable to the statement of work, be reasonable, and be consistent with documented local public health agency policy. Round 2.1 ELC COVID-19 funding is intended to support local public health agency personnel conducting COVID-19 epidemiological, testing, infection prevention, and community mitigation activities.

PRIOR APPROVAL IS REQUIRED FOR USING ELC FUNDS FOR EQUIPMENT PURCHASES.

(Equipment purchases over \$5,000 are not allowed with ELC 2.1 funding.)

This document summarizes the allowable and unallowable costs in the PO SOWs.

ELC Round 2.1 Funding Granted		
Expense Category	Allowable	Unallowable
Personnel	Salaries, fringe and benefits, time and overtime substantially dedicated to COVID-19 SOW activities. Includes permanent, term-limited, temporary, contracted staff, or students. Overtime and hazard pay <u>may</u> be approved with prior approval and <u>must</u> be in line with SOW activities and the agency's existing policies.	Research, lobbying, clinical care, overtime expenses for law enforcement, vaccine administration, reimbursement of pre-award costs. Individual salary in excess of \$212,100 per year is not allowable per Federal salary cap guidelines
Equipment	General and special purpose equipment (laboratory equipment, generators, freezers, refrigerators), storage equipment with prior approval . <i>Equipment requests should enhance testing capacity for COVID-19.</i>	Telecommunications equipment produced by Huawei Technologies or ZTE Corp, Hytera Communications, Hangzhou Hikvision Digital Technology, or Dahua Technology, etc.* General-use office furniture is not allowable under this funding stream. Equipment used for non-COVID purposes is not allowable under this funding stream. Equipment purchases over \$5,000 are not allowed.
Supplies	Testing supplies, PPE for staff working on SOW activities, telephone/cell phone and communication services for staff performing SOW activities, office, postage, computers, radios, supplies to support community education and outreach campaigns, etc.	Meals and snacks (unless provided for Q/I support as described below). Gift cards, alcoholic beverages, advertising (conventions, memorabilia, souvenirs), entertainment, vaccines are never allowable costs. Supply stockpiling is not allowed under this funding stream; all purchased consumable/one-use supplies must be used within the contractual period.
Software	Software/systems for COVID-related lab or surveillance data analysis, GIS, tools for rapid notification, services for cloud or video conference, etc.	Software associated with vaccine registries or tracking of vaccine. Software for agency infrastructure use (e.g., Quickbooks).
Vehicle	Leasing vehicles such as mobile testing units, or vehicles that provide SOW related public health services in underserved areas with prior approval .	Vehicle purchases, including but not limited to mobile vaccine units. Vehicle leases for the purposes of administering vaccine.
Quarantine / Isolation (Q/I)	Lodging, food, laundry, mental health services, etc. -- see guidance . Expense documentation, such as receipts, invoices,	Any isolation or quarantine support purchase that does not include back-up documentation (e.g., no receipts for

	and case ID information must be submitted with reimbursement requests.	purchases or agency inability to link purchases to case IDs).
Outreach / Education	Communication materials and other costs supporting community health education focused on building public capacity for COVID-19 disease control and access to care. Messaging and outreach can include information about vaccine and treatment.	Expenses used to influence legislation, appropriations, regulation, administrative action, or executive orders proposed to a legislative body.
Stipends / Incentives	N/A	Not allowed.
Contractors	Support SOW activities through staffing support, private labs, healthcare entities, testing support, Q/I, wastewater surveillance, etc. Subcontractors require prior approval.	Subcontractors or subawardees providing research-based services or vaccine administration.
Travel	In-state travel, mileage, rentals, fleet fuel, lodging, per diem for SOW related activities. Funding may be used to train staff specifically on transitioning COVID-19 investigation activities into routine public health work with prior CDPHE approval. Requests for training activities must be submitted to CDPHE for review and approval via the training request form .	Alcoholic beverages, gift cards, advertising (conventions, displays, memorabilia, souvenirs, gifts), and entertainment.
Indirect	Allowed based on approved negotiated rate with CDPHE, de minimis, or waived with a notice on contracted agency letterhead.	N/A

**Telecommunications video surveillance equipment by SD consultation with the NI or FBI director reasonably believes to be an entity owned or controlled by, or otherwise, connected to the government of a covered foreign country.*