

Eligible expenses for the training activities under this program could include instructional costs (*i.e.*, books, materials, equipment, supplies, and exam fees), certification/re-certification expenses, and continuing education programs. Eligible expenses for equipment acquisition in this program could include defibrillators, basic and advanced life support equipment, universal precaution supplies (*i.e.*, medical PPE) mobile and portable communication equipment, computers, expendable supplies (but not medications), and infectious disease control and decontamination systems.

Integrated communications systems (or parts thereof), such as computer-aided dispatch, base stations, repeaters, etc., are eligible under this activity. Portable radios and/or mobile communications equipment (including mobile repeaters) are also eligible. The purchase of any equipment under this program must have the intent and/or goal of satisfying local problems with interoperable systems. Any applicant seeking funding for equipment must provide details regarding their local plan to enable interoperability for their jurisdiction in the narrative section of their application.

Wellness and fitness activities under the EMS program: USFA may make grants for the purpose of establishing or expanding wellness and fitness initiatives for firefighting and EMS personnel of a fire department. An applicant will not be eligible for funding under this wellness and fitness activity unless the applicant currently provides entry-level physical examinations, immunization programs, and periodic health screenings, or intends to use grant funds to provide these benefits to all firefighting personnel including active EMS staff.

Eligible expenses in a wellness and fitness activity for EMS personnel may include the procurement of medical services to ensure that the EMS personnel are physically able to carry out their duties (purchase of medical equipment is not eligible under this category). Expenses to carry out wellness and fitness activities may include costs such as personnel (*i.e.*, health-care consultants, trainers, and nutritionists), physicals, equipment (including shipping), supplies, and other related contract services that are directly associated with the implementation of the proposed activity are eligible.

Not eligible in this program are medications and vehicles, such as ambulances. Vehicles must be applied for under the Vehicle Acquisition Program detailed below. Transportation

expenses and fitness club memberships for the EMS personnel or their families are not eligible under the wellness and fitness activity. Other expenses that are not eligible in this area include construction of communication towers or facilities to house a fitness program such as exercise or fitness rooms, showers, etc. Renovations to an existing facility necessary to accomplish wellness and fitness activities are allowable if the renovations are minor and comply with the definition in the final rule and published in the **Federal Register** (*i.e.*, limited to minor interior alterations costing less than \$10,000).

Firefighting Vehicle Acquisition Program

USFA may make grants for the purpose of acquiring new firefighting vehicles, used fire apparatus, or refurbished apparatus. The funds may also be used to refurbish a vehicle that the department currently owns. Applicants may apply for only one vehicle per year under this program. A listing of the eligible vehicles and their relative priority is contained in the Evaluation Criteria section below.

Eligible expenses under this program would include the cost of the vehicle and associated equipment necessary to conform to applicable national standards. New, used or refurbished vehicles are eligible, however any used or refurbished vehicles must conform to national standards that were in effect the year the vehicle was manufactured. Custom vehicles are eligible, but due to benefit/cost considerations during review, they may not be as favorably evaluated as a lower costing standard model commercial vehicle. An allowance for transportation to inspect a vehicle under consideration or during a vehicle's production would be eligible if justified and included in the grant proposal. Also eligible would be the additional costs associated with the purchase and installation of a vehicle-mounted exhaust filtration system for any vehicle purchased with grant funds.

Applicants will not be allowed to modify the scope of work of a vehicle award, *i.e.* change the type of vehicle requested. Aircraft, bulldozers, and construction-related equipment are not eligible.

Other Eligible Costs

Administrative Costs. Administrative costs are allowable under any of the program areas listed above, in accordance with OMB Circular A-87 or OMB Circular A-122, as applicable. Applicants may apply for administrative costs if the costs are directly related to the implementation of the program for

which they are applying. Applicants must list their costs under the "other" category in their budget and explain what the costs are for in their project narrative. Examples of eligible administrative costs would be shipping, computers, office supplies, etc. We will assess the reasonableness of the administrative costs requested in each application and determine if it is in the best interest of the program to fund all or a portion of the requested expenses.

Indirect Costs. Applicants that have an approved indirect cost rate may charge indirect costs to the grant if they submit the documentation that supports the rate to us. Indirect cost rates must be formally established and approved by the applicant's cognizant Federal agency. We will allow the rate to be applied as long as it is consistent with its established terms. For example, some indirect cost rates may not apply to capital procurements; in this case, indirect cost rates would not apply for a grant to purchase equipment or a vehicle.

Audit Costs. Some applicants with large awards may be required to undergo an audit in accordance with OMB Circular A-133, specifically, recipients of Federal funding that spends in excess of \$300,000 of those funds in a year. The costs incurred for such an audit would be an expenditure that is eligible for reimbursement if included in the budget proposal.

Grant Writer Fees. Fees for grant writers may be included as a pre-award expenditure (as provided in section 152.7(b)), but fees payable on a contingency basis are not an eligible expense that can be charged to the grant. For grant writers' fees to be eligible as a pre-award expenditure, the fees must have been paid prior to award. Applicants may be required to provide documentation to support these pre-award expenditures.

Reasonableness of Costs. The panelists will review the applications that make it into the competitive range and judge each application on its own merits. The panelists will consider all expenses budgeted, including administrative and indirect, as part of the cost-benefit determination and may recommend appropriate adjustments. Regardless of eligibility of any costs requested, we reserve the right to reduce any requests for assistance, in whole or in part, that we deem to be excessive or otherwise contrary to the best interests of this program.

Pre-award Costs. Generally, fire departments cannot use grant funds to pay for products and services contracted for, or purchased prior to the effective date of the grant. However, we will