

10A NCAC 97C .0605 ALLOWABLE AND DISALLOWABLE COST

Grant recipients shall comply with Rule .1003 of Subchapter 97B in establishing the allowability of cost, except as listed in this Rule:

- (1) Labor Relations Costs. Costs incurred in maintaining satisfactory relations between a non-profit grant recipient and its employees, including costs of labor management committees, employee publications, and other related activities, are not allowable unless otherwise provided for the grant agreement.
- (2) Motion Picture Films. Grant recipient may not use CSBG funds to produce motion picture films for viewing by the general public (such as for broadcast on public or educational television, showing to civic associations, or showing in public places) without prior clearance with the Office. However, films intended for viewing only by restricted audiences in connection with a funded program may be produced.
- (3) Leave Costs. Leave as authorized absences from the job, such as vacation leave, sick leave, military leave and the like, may not be charged to an escrow or other holding account as a cash credit, but may be expensed as regular compensation to employees as it is used.

*History Note: Authority G.S. 143B-10; 143B-276; 143B-277; 143-323(d);
Eff. December 1, 1983;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. April 25, 2015.*