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| **Allowable Costs** | **Description** |
| Planning & Implementation Costs | Costs incurred during the planning and implementation of the Grant. They could include any costs listed below as allowable. |
| Direct Staff Costs | Salary costs incurred from Direct Staff. Direct Staff are defined as those directly involved in front-line activities. Examples of this may be Employment Specialists and front-line supervisors. This should include the full cost to the employer, and therefore include both employer NI contributions and any pension costs. |
| Management Staff Costs | Salary costs incurred from Management Staff. Management Staff are defined as those involved in the Management and indirect activities within the business. Examples of this may be performance manager or supply chain manager. This should include the full cost to the employer, and therefore include both employer NI contributions and any pension costs. |
| Staff Related Expenses | Staff Related costs incurred. This is defined as any costs incurred from staff, not including salary costs. Examples of this may be staff travel and staff subsistence incurred in delivery of this Grant. |
| Staff Training | Costs incurred training staff members. This is defined as any training staff require to deliver this Grant. Examples of this could be one-off specialist adviser training or on-going training required. |
| Staff Recruitment | Costs incurred in recruiting staff members. This is defined as any directly attributable cost incurred in recruiting staff members. An example of this could be the cost of facilitating a recruitment event. |
| Other Staff Costs | Costs incurred relating to staffing which do not fit into any previous category. |
| Rent / Lease / Mortgage Payments | Costs incurred in relation to Accommodation. Depending upon the Supplier model this may be mortgage, rent or leased. Please ensure only costs for property directly used in delivery of this grant are included in this cost line. |
| Fit-out Costs | Costs incurred in relation to the purchase of furniture, fixtures and fittings to ensure the accommodation is fit for grant delivery. |
| Rates | Costs incurred from rates payable for the accommodation. Any rates applicable to the accommodation should be included in this category, which may include business rates, insurance rates and service charges. |
| Facilities Management Costs | Costs incurred relating to facilities management. |
| Premises Security Costs | Costs incurred relating to premises security. This should include any accommodation security costs including any security systems and security services required. |
| Other Accommodation Costs | Costs incurred relating to accommodation which do not fit into any previous category. |
| IT Hardware | Costs incurred in relation to IT hardware used for the grant. Please include the full capital cost and no depreciation / amortisation for this category. |
| IT Software | Costs incurred in relation to IT software used for the grant. Please include the full capital cost and no depreciation / amortisation for this category. |
| IT Maintenance | Costs incurred in relation to maintenance of IT equipment used in this grant. |
| IT Security Costs | Costs incurred in relation to security of IT equipment and systems used in this grant. |
| Telephony and Communications | Costs incurred to provide telephony and communications for this grant. This category may include the provision of landlines, mobile devices and 3G cards. |
| Other IS IT Costs | Costs incurred relating to ISIT which do not fit into any previous category. |
| Participant Travel Costs | Costs incurred re-imbursing travel costs to participants in relation to interviews with supplier, travel to job interviews or any other travel to support the participant gaining employment. |
| Participant Training Costs | Costs incurred in providing relevant training courses to provide participants with relevant skills, or to move them closer to the labour market. |
| Participant In-work Support Costs | Costs incurred in providing the participant with in-work support once the participant has gained employment. Any travel costs after the participant gains employment should be included in this category. |
| Participant Childcare / Caring Responsibilities Costs | Costs incurred in providing the participants with financial support towards childcare and caring responsibilities, to ensure they can take up employment opportunities. |
| Participant Mental Health Costs | Costs incurred for mental health services, wellbeing, specialist interventions and bereavement counselling. |
| Participant IT Digital Poverty | Costs incurred relating to ISIT reducing digital poverty through providers issuing laptops and broadband for participants who want to engage digitally. |
| Other Participant Costs | Costs incurred relating to participants which do not fit into any previous category. |
| Delivery Partner(s) Costs | All costs incurred paying Delivery Partners for grant delivery. |
| Printing and Stationery | Costs incurred for stationery including costs for office machinery such as printers. This should also include consumable items required such as pens, paper and print cartridges. |
| Office Equipment | Costs incurred in purchasing any other office equipment used in delivery of the grant. |
| Postage and Courier | Costs incurred for third party courier services, including any distributions of forms and letters. Costs for any secure postage required for transferring sensitive information should also be included in this category. |
| Marketing Costs | Costs incurred for marketing support in delivery of this grant. |
| Storage Costs | Costs incurred for storage of documentation relating to this grant. Storage costs should only be charged when complying with data protection legislation or DWP regulation. |
| Other Operating Costs | Costs incurred relating to operating costs which do not fit into any previous category. |
| Legal Fees | Costs incurred for any legal fees in relation to delivering the grant. |
| Auditing Fees | Costs incurred for any auditing fees in relation to delivering the grant. |
| Interpretation Services | Costs incurred for any interpretation services required in delivering the grant. |
| Other Professional / Consultancy Services | Costs incurred relating to professional and consultancy services which do not fit into any previous category. |
| HR Support | Costs incurred for centralised human relations support in delivery of this grant. |
| Finance Support | Costs incurred for finance support in delivery of this grant. |
| Financing Costs | Costs incurred in obtaining finance to deliver this grant. |
| Other Corporate Overheads | Costs incurred relating to other corporate overheads which do not fit into any previous category. |