

Allowable Administrative & Operating Costs

Operating Cost	Administrative Cost
Employee time & salaries/wages attributed to: <ul style="list-style-type: none"> • preparation, delivery, and service of program meals & cleanup • supervision of children during meal service • onsite preparation of records required for programs 	Employee time & salaries/wages attributed to: <ul style="list-style-type: none"> • planning, organizing, and managing a program
Food	Office space rental
Meals to program adults	Utilities
Cost of processing, distributing, storing & handling food	Telephone
Rental space used for preparation and serving meals	Office supplies
Equipment used for preparing and serving meals	Audit fees
Cost of repair to equipment, when the need for the repair is attributable to the program	Transportation – Rental &/or Mileage (Administrative & Monitors)
Utility costs incurred for facilities and equipment to the extent that those expenses are not already reflected in rental fees	Postage
Nonfood supplies purchased only for program need (napkins, dishwashing soap, utensils)	
Transporting food to children	
Transporting children (rural sponsors only)	
Garbage Removal	

****This list is not intended to identify all items of cost
Refer to FNS Instruction 796-4***