

Remote Work Cost Allowability Information Sheet

Issue Date: December 2024

Purpose:

As remote or hybrid work models have become common for organizations, this informational sheet will outline the allowability of costs under MOVA-funded grants.

Overview:

In fiscal year 2024, the Office of Management and Budget (OMB) updated its government-wide guidance in Title 2 of the Code of Federal Regulations, including the requirements in 2 CFR Part 200, which are commonly referred to as the "Part 200 Uniform Requirements." The revisions are effective as of October 1, 2024.

While these recent revisions have removed language regarding home office costs as unallowable, at this time, most costs remain unallowable under the MOVA Grant Sub-recipient Policies and Procedures Manual. MOVA continues to monitor federal guidance and will communicate changes to MOVA allowability as applicable.

Allowability of Costs:

For the purposes of your MOVA_funded grant, allowable examples include, but are not limited to:

Pro-rated reimbursement for personal staff phone usage during work hours to provide direct services.

Budget amendments are allowable to include these costs or adjust current amounts with Program Coordinator approval.

For the purposes of your MOVA_funded grant, unallowable examples include, but are not limited to:

- The rental of any property owned by any individuals or entities affiliated with the recipient or subrecipient, including commercial or residential real estate, for purposes such as the home office.
- Pro-rated reimbursement for staff home internet costs.
- Stipends for remote or hybrid staff.

Resources:

- MOVA Grant Sub-recipient Policies and Procedures Manual
- DOJ Grants Financial Guide
- Title 2, Code of Federal Regulations (CFR), Part 200

If you have any questions regarding cost allowability, please contact your Program Coordinator.