

BUDGETED ITEM	BUDGETED AMOUNT	INSTRUCTIONS	
		<p>FOOD AND NUTRITION SERVICE (FNS) 796-2, REV 2</p> <p>(VII A 3) (i) Allocated. The cost must be properly allocated so that only the allowable share of the cost is assigned to the Program.</p> <p>(j) Documented. Costs must be supported by documentation that adequately demonstrates that the costs:</p> <p>(1) Have been incurred; (2) Are Program costs; and (3) Comply with all applicable laws, regulations and this Instruction.</p> <p>(VII C a) D Operating and Administrative Costs. These costs include both direct and indirect costs.</p> <p>1 Operating cost are limited to the institution's allowable expenses of serving meals to eligible participants in eligible child and adult care centers. Except as provided in §226.18(a), sponsors of day care homes do not have allowable operating expenses.</p> <p>a Examples of operating costs for institutions are:</p> <p>(1) Food; (2) Food service labor; (3) Nonfood supplies; and (4) Food service equipment.</p> <p>Additional items added:</p> <p>(5) Gas for transportation for food purchase, food delivery and participant pick up. (6) Maintenance for vehicles designated for operational use. (7) Rental vehicles for food service use.</p> <p>Total Budgeted amount should equal the total projected amount in the 2113 (budget) PART B, Line item 2.</p>	
TOTAL AMOUNT BUDGETED			