FNS 796-2, Revision 4

Items Requiring Prior Approval, Specific Written Approval, and FNSRO Approval

Category	FNS 796-2 Rev. 4, Page Number	FNS 796-2 Rev. 4, Section VIII, I, Item Number	Approval Type
Advertising & Public Relations Costs	19	3 a (2)	PA
Communication and Technology Costs	21	8 a	SPWA
Contributions & Donation Costs	22	10 a	SPWA
Day Care Home Licensing and Standards Costs	26	12 a	SPWA
Depreciation and Use Allowance	29 - 30	13 d	SPWA
Employee Morale, Health, & Welfare Costs & Credits	32	14	SPWA
Expensing of Equipment Purchases and Other Capital Expenditures	34	16 a	SPWA
Facilities & Space Costs	35 - 36	17	SPWA
Insurance	37	21 a (2)	SPWA
Interest, Fund Raising, & Other Financial Costs	38 - 40	22	SPWA
Interest, Fund Raising, & Other Financial Costs (less-than-arms-length transactions)	40	22 c (2)	FNSRO
Labor Costs	48 - 55	23	SPWA
Labor Costs (excess funds)	7	VI D 3	SPWA
Legal Expenses & Other Professional Services	56	24 a	SPWA
Management Studies	58	26 a	SPWA
Materials & Supplies	59	27 c (2)	PA
Meetings & Conferences (Direct)	59	28 a (1)	PA
Meetings & Conferences (Allocated)	59	28 a (2)	SPWA
Membership, Subscriptions, & Professional Organization Activities	60	29 a (4)	FNSRO
Membership, Subscriptions, & Professional Organization Activities (discount warehouse clubs)	60	29 a (5)	PA
Participant Training & Other Participant Support Costs	61 - 62	30 a	PA
Proposal Costs	64	32 a	SPWA
Publication, Printing, & Reproduction	64	33 a	PA
Purchased Services - Other	65	34 a (1)	PA
Purchased Services - Other (less-than-arms-length transactions)	65	34 a (2)	SPWA
Rental Costs	68	36 d	SPWA
Termination Costs	71	38 a	SPWA
Travel	72	39 a	PA
Topic or Cost			
Acquisition Cost (See Depreciation and Use Allowance for Space and Facilities)	30	13 d (1) (c)	SPWA
Alterations to Facilities (See Facilities and Space Costs)	35	17 a (3)	SPWA
Arms-Length Transactions (See Interest, Fund Raising, & Other Financial Costs)	40	22 c (1)	SPWA
Capital Leases (See Rental Costs)	68	36 d (1)	SPWA
Cell Phones (See Communication and Technology Costs)	21	8 a (1)	SPWA
Compensatory Leave (See Labor Costs)	50 - 51	23 h	SPWA
Counseling Services (See Employee Morale, Health, and Welfare Costs and Credits)	32	14	SPWA
Deferred Compensation (See Labor Costs)	52 -55	23 k	SPWA
Donation Items (See Contributions and Donated Costs)	22	10 a	SPWA
Equipment Depreciation (See Depreciation and Use Allowance for Equipment)	30	13 a (3)	PA
Fire Extinguishers (See Day Care Home Licensing Standards Costs)	26	12 a (1)	SPWA
Fire Safety Inspections (See Day Care Home Licensing Standards Costs)	26	12 a (3)	SPWA
First-aid Clinics (See Employee Morale, Health, and Welfare Costs and Credits)	32	14	SPWA
Handrails (See Day Care Home Licensing Standards Costs)	26	12 a (2)	SPWA
Holiday Pay (See Labor Costs)	50 - 51	23 h	SPWA
Incentive Payments (See Labor Costs)	51 - 52	23 i	SPWA
In-house publications (See Employee Morale, Health, and Welfare Costs and Credits)	32	14	SPWA
Less-Than-Arms-Length Transactions (See Interest, Fund Raising, & Other Financial Costs)	40 - 41	22 c (2)	FNSRO
Less-Than-Arms-Length Transactions (See Rental Costs)	69 - 70	36 d (3)	SPWA
Licensing Fees (See Day Care Home Licensing Standards Costs)	26	12 a (3)	SPWA
Mileage for Travel (See Travel)	73	39 a (2)	PA
News Releases (See Advertising & Public Relation Costs)	19	3 a (2)	PA
Option-to-Purchase Lease (See Rental Costs)	70	36 d (4)	SPWA
Overtime Pay (See Labor Costs)	50 - 51	23 h	SPWA
Pamphlets (See Advertising & Public Relation Costs)	19	3 a (2)	PA
Rearrangement to Facilities (See Facilities and Space Costs)	35	17 a (3)	SPWA
Recreational Activities (See Employee Morale, Health, and Welfare Costs and Credits)	32	14	SPWA
Safety Inspections (See Day Care Home Licensing Standards Costs)	26	12 a (3)	SPWA
Sale-With-Lease-Back (See Rental Costs)	69	36 d (2)	SPWA
Severance Pay (See Labor Costs)	52	23 j (1)	SPWA
Smoke Detectors (See Day Care Home Licensing Standards Costs)	26	12 a (1)	SPWA
Speakers for Training (See Participant Training & Other Participant Supports Costs)	61	30 a (1) (b)	PA
Training Costs - Other (See Participant Training & Other Participant Supports Costs)	61 - 62	30	PA
Training Rental Costs (See Participant Training & Other Participant Supports Costs)	61	30 a (1) (a)	PA
Travel for Meetings and Conferences - Direct (See Meetings & Conferences)	59	28 a (1)	PA
Travel for Meetings and Conferences - Allocated (See Meetings & Conferences)	59	28 a (2)	SPWA
Oct-16			