567—35.14 (455B) Ineligible costs. Financial assistance shall not be provided or used for costs including, but not limited to, the following:

- 1. Taxes;
- 2. Vehicle registration;
- 3. Legal costs;
- 4. Contingency funds;
- 5. Proposal preparation;
- 6. Contractual project administration;
- 7. Land acquisition;
- 8. Office furniture, office computers, fax machines and other office furnishings and equipment;

9. Costs for which payment has been or will be received under another federal, state or private financial assistance program; and

10. Costs incurred before a written agreement between the applicant and the department has been executed. Ineligible costs shall be determined with applicable publications from the federal office of management and budget.

[ARC 7679B, IAB 4/8/09, effective 5/13/09; ARC 7944B, IAB 7/15/09, effective 8/19/09]