



Nebraska Energy Office

Weatherization Program Bulletin 17-1A Effective Date: June 9, 2017

Subject: Health and Safety Cost Object Flexibility

Purpose: The Nebraska Energy Office (NEO) to better clarify health and safety cost object expenditures to sub-recipient Community Action Partnership (CAP) agencies provides this bulletin as guidance in expenditures of health and safety funds.

Scope: The provisions of this bulletin apply to Weatherization Assistance Program sub-recipients of Department of Energy (DOE) and Low-Income Home Energy Assistance Program (LIHEAP) funding.

Procedures: CAP agencies are allotted fifteen (15) percent of their program operations (materials, labor, and program support) towards health and safety expenditures for both DOE and LIHEAP. Health and safety cost object allocations to CAP agencies are a budgeted line item that CAP agencies have the flexibility to expend up to eighteen (18) percent of their program operations allocation on DOE awards and have no limit on health and safety expenditures on LIHEAP awards as long as it does not exceed their allocated program operations budget. CAP agencies will continue to be required to request approval of expending health and safety costs over \$1,300.00 per dwelling unit for both DOE and LIHEAP awards.

The eighteen (18) percent maximum on DOE awards is the State of Nebraska's approved allocation for health and safety expenditures for all CAP agencies combined. NEO budgets fifteen (15) percent to CAP agencies to provide some flexibility where some CAP agencies do not utilize all of their health and safety allotment, while some CAP agencies exceed the allocated amount. When a CAP agency expends the fifteen (15) percent budgeted for health and safety and projects additional expenditures above that amount, they must contact NEO for approval to increase their health and safety budget to the eighteen (18) percent health and safety maximum DOE approved amount.

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LIHEAP allows for greater flexibility in health and safety costs and does not require an actual limit on the budgeted health and safety cost object. CAP agencies are reminded that additional health and safety costs beyond the budgeted fifteen (15) percent on LIHEAP awards are a reduction to the program support cost object.

This bulletin is to provide guidance to CAP agency fiscal staff that health and safety object costs are budgeted line items that agencies have some flexibility within the awards dependent on the award type, DOE or LIHEAP. CAP agencies that project exceeding the approved DOE eighteen (18) percent budgeted health and safety, must get approval from NEO to exceed that amount.

Sub-grantees with questions regarding this guidance can contact the NEO Division Chief.

A handwritten signature in black ink, appearing to read "Thomas A. Tabor". The signature is fluid and cursive, with the first name "Thomas" and last name "Tabor" clearly distinguishable.

Thomas A. Tabor
WAP, Division Chief
Nebraska Energy Office