



IOWA DEPARTMENT OF JUSTICE

**ATTORNEY GENERAL
BRENNA BIRD**

Space

The cost of space in privately - or publicly - owned buildings used for the benefit of the program is allowable, subject to the conditions stated below:

The total cost of space may not exceed the rental cost of comparable space and facilities in a privately-owned building in the same locality. The cost of space procured for program usage may not be charged to the program for periods of non-occupancy, without authorization of the Federal-awarding agency.

- **Cost of Space:** The rental cost of space in a privately-owned building is allowable. Rent cannot be paid if the building is owned by the grantee or if the grantee has a substantial financial interest in the property.
- **Maintenance and Operation:** Utilities, property insurance, security, janitorial services, elevator services, upkeep of grounds, normal repairs and alterations, and the like are allowable to the extent they are not otherwise included in rental or other charges for space.
- **Occupancy of Space under Rental-Purchase or a Lease with Option-to-Purchase Agreement:** The cost of space procured under such arrangements is allowable when specifically approved.
- **Depreciation and Use Allowances on Publicly-Owned Buildings:** Depreciation or a use allowance on idle or excess facilities is **NOT ALLOWABLE**.

