



# U.S. Department of Justice Coordinated Tribal Assistance Solicitation

## Purpose Area #6—Children’s Justice Act Partnerships for Indian Communities (CJA) Program, CFDA # 16.583

### FY 2023 Allowable/Unallowable Costs List

This document provides examples of program activities and specific costs for which the CJA program grant funds may be used. This is not an exhaustive list, and items not listed below are reviewed on a case-by-case basis. Use this document when developing your Budget Detail Worksheet and Program Narrative, which should be consistent with each other to describe the proposal for OVC review.

Use [DOJ’s Grants Financial Guide](#) and [2 C.F.R. Part 200](#) (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, hereafter “Part 200 Uniform Requirements”) as a resource for your budget-related questions, and in conjunction with your tribe’s or organization’s policies and procedures, to determine the parameters of budgeted costs.

When considering whether costs are allowable through this grant program, use these two questions as a guide:

1. Is this cost related to supporting or assisting crime victims?
2. How does this expense help crime victims?

**There are certain cost categories that are generally unallowable in grant project budgets, including the following:**

- Activities or services that are not victim service–related or otherwise not directed at assisting victims or improving victim services
- Costs incurred outside of the project period
- Activities focused primarily on crime prevention
- Food/beverages/meals/refreshments at meetings, conferences, or trainings (food provided as part of a direct victim service is allowable)
- Lobbying
- Fundraising activities
- Research (i.e., the cost of gathering, analyzing, or publishing data for the purpose of contributing to the general body of knowledge about a particular subject)

- Audit costs not associated with the organizational audit requirements of OMB Circular A-133 or Subpart F of the Part 200 Uniform Requirements
- Purchasing real estate property

**Notice—supplanting prohibited.** OVC grant funds are to be used to develop or enhance programs to victims, not to substitute (supplant) other existing funding sources. In other words, you may not deliberately substitute OVC grant funds in place of Tribal Government funding that is otherwise available for victims. For example, if your Tribe spends \$100,000 per year on victim services, you may not deliberately decrease this funding to \$50,000 because you receive a \$50,000 OVC grant. (Changes in spending due to considerations other than receipt of OJP grant funds—e.g., jurisdiction-wide budget reductions across all programs—are not considered supplanting.)

## Personnel

### Allowable cost examples

- **Salary** for personnel involved in investigation, prosecution, and victim services focused on criminal child abuse and neglect. Example: Investigators, prosecutors, specialized law enforcement, child protection services personnel, forensic interviewers
- **Program coordinator** to oversee the administration and management of the grant
- **Administrative support personnel** to support grant-related activities
- **Annual cost of living allowance (COLA) increases**
- **Performance-based bonuses (incentive compensation)** consistent with a pre-existing employment agreement or policy

### Unallowable cost examples

- Salaries for personnel not directly involved in the grant administration, investigation, or prosecution and handling of child abuse and sexual abuse cases
- Time not allocable to grant activities
- Personnel activities including the following:
  - Fundraising
  - Lobbying
  - Offender services not related to victimization
  - Criminal defense or tort actions

## Fringe benefits

### Allowable cost examples

- Workers' compensation insurance
- Unemployment insurance: State / Federal Unemployment Tax Act (SUTA)
- Health insurance (e.g., employee health plan contribution, dental, vision)
- Federal Insurance Contributions Act (FICA) taxes (employer share for Medicare and Social Security)
- Retirement/pension contribution including 401(k) plan
- Employee support program
- Life Insurance
- Leave: vacation, sick, military, administrative, holiday pay if not included in base salary

### Unallowable cost examples

- Profit sharing
- Fringe benefits associated with any unallowable salary costs

## Travel

### Allowable cost examples

- **Mileage reimbursement** for program employees to use their personally owned vehicles to travel to participate in project-related meetings and events, to transport children and their nonabusive family members to access necessary services, and/or to participate in victimization-related meetings (e.g., with investigators and prosecutors). **NOTE:** Mileage reimbursement rates must not exceed the current federal rate (<https://www.gsa.gov/perdiem>).
- **Air travel**
- **Lodging**
- **Per diem**
- **Baggage fees**
- **Parking fees**
- **Ground transportation, e.g., rental cars or rideshare fees** such as Uber, Lyft, Zipcar, associated with program activities (e.g., to transport victims to services, for staff to attend training)
- **Taxes and fees associated with travel**

## Unallowable cost examples

- Mileage reimbursement for non–grant funded personnel or non–grant related activities
- Expenses related to travel for unauthorized/unapproved conferences, meetings, or other events

## Equipment

All equipment purchased with grant funds must be reasonable and necessary for the project. The DOJ Financial Guide defines equipment as tangible personal property (including information technology systems) having a useful life of more than one year and an acquisition cost of \$5,000 or greater per unit. See Part 200 Uniform Requirements (2 C.F.R. § 200.1, def. of equipment). If the item does not meet these thresholds, categorize it under supplies.

## Allowable cost examples

- **Vehicles:** a *purchased* vehicle to transport victims to access necessary services and/or to participate in meetings pertaining to the program. (See contracts section for leasing.) Costs related to vehicle maintenance should be itemized under the “other costs” category.
- **Other modes of transportation** (e.g., snowmobile, seaplane, motorized scooter, boat, hovercraft) necessary to transport victims to access necessary services and to carry out project activities. (See contracts section for leasing).
- **Computer software** necessary to track service data or manage the financial aspects of the award.
- **Forensic interviewing recording equipment.**
- **Equipment necessary to complete medical exams for child victims** (e.g., forensic medical exams) including an exam table, alternate light source, colposcope, high-definition camera, and related forensic photography equipment.
- **Security system equipment** (cameras, monitors, door contacts, panic buttons, glass breakers, weapon scanners such as metal detectors, etc.) where reasonable and necessary for certain victim service facilities – for example, at a child advocacy center.
- **Remote access equipment** (cameras, monitors, etc.) that support the ability of victims of crime to participate remotely in court proceedings related to their victimization (e.g., protection order hearings, bond review hearings, trials, sentencing). A request for remote access equipment requires a judicial determination (legal authorization or policy or procedure) that such equipment may be used in a particular courthouse. Such authorization must be attached with the application.

## Unallowable cost examples

- Equipment to monitor accused or actual perpetrators of a crime such as breathalyzers, electronic/GPS monitoring systems, etc.
- Drug testing/urinalysis equipment
- Security equipment for public buildings that serve the general public and are not specific to serving victims.

## Supplies

### Allowable cost examples

- General office supplies (pens, paper, other consumable supplies)
- Printers, scanners, fax machines
- Communication devices (land line telephones, cell phones, and pagers)
- Outreach and awareness supplies (brochures, posters, fact sheets, PSAs)
- Sexual assault forensic exam kits
- Digital cameras
- Cabinets and locks for confidentiality of client files
- Furnishings necessary to create a private area for child victims (e.g., court, health care facility, child advocacy center where privacy might be necessary)
- Postage

### Unallowable cost examples

- Trinkets (t-shirts, gift bags, mugs, portfolios) to be given away at grant funded trainings, conferences, or meetings

## Construction

**Construction is an unallowable cost under this purpose area.** Applicants interested in grant funding to construct facilities to serve child victims should consider applying for funding under OVC's Tribal Victim Services Set Aside Program.

## Procurement contracts

### Allowable cost examples

Contracts must be conducted using the organization's procurement policies and procedures. Sole-source procurement contracts of \$250,000 or more must receive prior approval from OJP.

- **Equipment leases** (vehicles, copiers, and other equipment essential to the program)
- **Cell phone services**
- **Transportation services**
- **Consultant services for victimization related tribal code development, cultural experts**, etc. (some consultants may be more appropriately budgeted under the Subawards category)
- **Trainings/presenters** (consultants to provide trainings or presentations)

## Unallowable cost examples

- Sole-source contracts in excess of \$250,000 are unallowable without prior approval from OJP
- Audit costs not associated with a Subpart F audit
- The cost of purchasing real property
- The cost of gathering, analyzing, or publishing data for the purpose of contributing to the general body of knowledge about a particular subject (research)

## Subawards (subgrants)

### Allowable cost examples

- Subgrant awards can be useful where the recipient itself does not have the expertise or capacity to provide a type of victim service but another organization does.
- Most allowable activities and the costs that comprise them may be subawarded.
- For example, a tribe may use grant funds to rent space and pay personnel to provide victim intake, case management, and referral services, or it could choose to subaward funds to an organization that could (or already does) do those things.

NOTE: Travel costs associated with subrecipient travel to carry out grant award activities should be included in the “Consultant Travel” subcategory.

### Unallowable cost examples

Costs that are unallowable in other categories are unallowable under subawards.

## Other

### Allowable cost examples

- **Other costs that align with the project’s goals and objectives related to child victimization**
- **Background investigations for grant-funded staff**
- **Emergency/short-term child victim needs** such as food, clothing, personal hygiene products, medical and dental care. (This can include gift cards/vouchers to cover these needs. However, distribution of gift cards/vouchers must follow the organization’s policies and procedures. Services must be linked to the child’s victimization and should generally not exceed 45 days in length.)
- **Transportation assistance**—Transportation tokens or vouchers, airfare, lodging, and per diem that child victims and nonoffending family members may use for travel to access victim services or participate in proceedings related to the child’s victimization

- **Court-related filing fees and services** where a fee waiver is not available
- **Housing assistance** for the child victim and nonabusing family members (e.g., relocation costs including but not limited to rental assistance, security deposits, utilities assistance, home furnishings, and other incidental costs to relocation to transitional or permanent housing as needed because of a child's victimization)

#### Unallowable cost examples

- Cash payments
- Disbursing gift cards to victims of crime for extended periods of time, or without sufficient assurances that the cards will be used only for expenses that are allowable under the grant program
- Long-term emergency assistance
- Food for meetings, trainings, or conferences

### Indirect costs

#### Allowable cost examples

If indirect costs are included in a budget, a signed current indirect cost rate agreement must be included with the application. If the agreement is expired and the applicant is awaiting approval for a new rate agreement, applicant must note that in the application as described in the **Part 200 Uniform Requirements, as set out at 2 C.F.R. 200.414(f)** and **Section 3.11 Indirect Costs of the DOJ Grants Financial Guide**.

#### Unallowable cost examples

The use of the 10% de minimis rate cannot be used as a substitute for an organization awaiting a current indirect cost rate approval.