

U.S. Department of Justice
Coordinated Tribal Assistance Solicitation
**Purpose Area #1—Office of Community Oriented
Policing Services (COPS Office)**

FY 2017 Allowable/Unallowable Costs List

Public safety and community policing (COPS Office Tribal Resources Grant Program-Hiring), CFDA#16.710

Public safety and community policing (Tribal Resources Grant Program-Equipment/Training), CFDA#16.710

This is not an exhaustive list, and items not listed below will be reviewed on a case-by-case basis. The COPS Office reserves the right to deny funding for items that may not be included on this list. Agencies are expected to request items that show a direct link between the requested item and the applicant's project.

Allowable Costs

Personnel

- Indirect costs (a signed current indirect cost rate agreement must be included at time of application)
- Newly hired or rehired sworn law enforcement officers, including Village Public Safety Officers (approved entry-level salaries and benefits for full-time career law enforcement officers). **Note:** *Recipients must rehire law enforcement officers who have been laid off as a result of state, tribal, or local budget reductions for deployment in community-oriented policing. 42 U.S.C. Section 3796dd(b)(1)*
- **Special note to avoid duplicating sworn officer salary and fringe benefits:** For agencies that do not include fringe benefits (e.g., vacation, holiday, shift differential) as part of the base salary costs and typically calculate these separately, the allowable fringe benefits may be included in Section B of the Budget Detail Worksheet. Any fringe benefits that are already included as part of the agency's base salary (within Section A of the Budget Detail Worksheet) should NOT be listed as a duplicative requested line item (within Section B of the Budget Detail Worksheet)

The following fringe benefit items are listed as separate line items on the Budget Detail Worksheet:

- Health insurance
- Life insurance

- Medicare taxes (disability insurance taxes). The current tax rate for Medicare is 1.45% for the employers' match portion.
- Retirement Pension
- Sick Leave (if not included in base salary— calculate using 8-hour workday)
- Social Security taxes (old-age, survivors, and disability insurance taxes). The current tax rate is 6.2% for the employers' match portion.
- Unemployment Insurance
- Vacation (if not included in base salary— calculate using 8-hour workday)
- Workers' Compensation

Other Fringe Benefit costs (must be described in the Narrative field of Section B Budget Detail Worksheet):

- 401(k) plan
- Accident insurance
- Accidental death and dismemberment insurance
- Bonding insurance
- Dental insurance
- Disability insurance
- Federal Unemployment Tax Act (FUTA) tax
- Holiday pay (if not included in base salary— calculate using 8-hour workday)
- Liability insurance
- Police trust
- Prescription drugs
- Professional liability insurance
- Salaries and fringe benefits for methamphetamine coordinator
- Shift differential payments (for example night differential pay)
- State funded retirement system
- Survivor benefit
- Vision insurance

Other benefits, such as severance pay, hazard pay, non-holiday premium pay, etc. are not allowed. The COPS Office will not pay for any fringe benefits not listed above, and if your agency routinely pays those benefits, your agency will be required to do so with local funds.

Uniforms and basic-issue equipment

- Baton and baton holders
- Bicycle helmets
- Bulletproof vests*/body armor (i.e., ballistic vests)

*** Any bulletproof vest purchased under TRGP (CTAS) must meet National Institute of Justice standards.**

- Cellular phones (does not include airtime/service plans)

- Defibrillators
- Dress uniforms (dress coat, dress shirts, dress pants, ties)
- Footwear (dress shoes, athletic shoes, boots)
- Gas masks
- Gun magazines (standard issued equipment)
- Handcuffs and cases/holders
- Hats/caps/gloves
- Hazmat suits
- Holsters, gun belts and belt accessories (standard issued equipment)
- Identification badge(s)/other insignia (nameplates, etc.)
- Manuals, reference books, etc.
- Other miscellaneous items issued to police recruits (e.g., flashlights, templates, and whistles)
- Other standard issue apparel/uniform accessories (subject to approval)
- Outerwear (raincoat, coat, jacket, reflective vest)
- Pepper spray and holders
- Portable/mobile radios and holders
- Primary issue handguns
- Rescue equipment (first aid kits, diving gear, flotation devices, etc.)
- Satellite Communications System
- Satellite phones (does not include airtime/service plans)
- Snow vehicles (based on demonstration of need)
- Speed detection equipment (radar detectors, LIDAR)
- Standard uniforms (uniform shirts, trousers, ties, belts)
- Taser (conducted electrical weapon (CEW))
- Weapon sights (as part of a standard issue shotgun)

Technology

- All-in-one printer/fax/copier (individual fax or copier not allowed)
- Automated/electronic booking systems
- Automated fingerprint identification systems
- Breathalyzers
- Communication systems including narrow band upgrade equipment and vehicular satellite radio systems
- Computer aided dispatch (CAD) systems/Dispatch systems
- Computer hardware, tablets, and all-in-one printer
- Computer software
- Crime mapping software
- E-citation equipment
- Global positioning systems (GPS)
- Hardware/software upgrades
- In-car video cameras

- Interoperable communications technology
- License Plate Readers
- Mobile data computers/laptops/terminals
- National Crime Information Center (NCIC) systems
- National Incident-Based Reporting System (NIBRS)/UCR compliant crime data systems
- Night vision equipment
- Records management systems (RMS)
- Signs (labor, maintenance, and or construction costs are not allowed)

Police Vehicles

- ATVs
- Basic vehicle accessory packages
- Boats
- Police vehicles
- Special conveyances such as sport utility vehicles, bicycles, motorcycles, snowmobiles, all-terrain vehicle, boats, etc. (based on demonstration of need)
- Vehicular Satellite Radio Systems (does not include airtime/service plans)

Other Costs

- Background investigations (newly hired officers only)
- Indirect costs (a signed current indirect cost rate agreement must be included at time of application)
- Maintenance agreements/warranties (limited to award period)
- Marketing materials and office supplies for anti-methamphetamine projects only

Training

- Basic law enforcement training (state academy, BIA Indian Police Academy in Artesia, NM, Navajo Nation's Academy)
- Computer training
- Grant management training (estimated cost for travel and accommodations for two staff to attend one (three day) meeting in Washington, D.C. for the required CTAS training/orientation.
- Reimbursement for transportation (travel must be more than 50 miles from program location), lodging, per diem (meals and incidental expenses) costs associated with training.
- Specialized law enforcement training
- Uniform Crime Reporting (UCR) training

Unallowable Costs List

- Additional inventory such as vehicle parts, overstock/ spare items, excessive supplies, etc. that are not part of the original awarded purchase and or accessory package
- Air time, service agreements, or prepaid voice and data plans for communications networks, cellular phones, and satellite phones.

- Ammunition
- Ammunition of .50-caliber or higher
- Assault weapons and rifles
- Battering ram or similar entry device
- Bayonets
- Body worn cameras
- Camouflage uniforms (does not include woodland or desert patterns based on demonstration of need or solid color uniforms)
- Cellular phone airtime and or service plans
- Conference costs for food and beverages
- Construction/renovation costs
- Dogs (K-9) (associated expenses for the dogs, dog training)
- Electronic Storage Area Network
- Extended warranties and maintenance agreements (that exceed the award period)
- Firearms of .50-caliber or higher
- Fitness instructor courses/training
- Grenade launchers
- Office equipment (copiers, fax machines)
- Office furniture (desk, chairs, file cabinets, etc.)
- Office rental space
- Overtime hours
- Phone lines/utilities/voice-mail system
- Portable/modular structures
- Prisoner transport vehicles
- Reimbursement of expenses for local travel (less than 50 miles from program location), are not allowed
- Salaries and benefits for civilian personnel *

***Tribes may request funding for civilian salaries and benefits for a Methamphetamine Coordinator only.**

- Salaries and benefits for existing employees
- Satellite phone airtime and or service plans
- Supplies (stamps, paper, pencils, pens, stationary, etc.)
- Tactical gear
- Tracked armored vehicles
- Unmanned aerial vehicles (UAVs/drones)
- Vehicle fuel, parts, service, maintenance, registration, title, licenses, etc.
- Vehicle leasing or rental agreements
- Weaponized aircraft, vessels, and vehicles of any kind

Note that certain “Controlled Equipment” as described in the “Recommendations Pursuant to EXECUTIVE ORDER 13688 Federal Support for Local Law Enforcement Equipment Acquisition”, available at https://www.whitehouse.gov/sites/default/files/docs/le_equipment_wg_final_report_final.pdf, may

be disallowed or require additional justification and certifications. Any additional justification and certifications must be submitted in writing. Applicants/recipients may NOT obligate and/or expend any COPS Office funds until prior approval has been granted by the COPS Office in writing.