

## Examples of Allowable and Unallowable Costs

This chart, provided by the U.S. Department of Justice's Office for Victims of Crime (OVC), provides examples of program activities and specific costs for which the 2021 NCAI Fund Victim Services Micro-grant Program funding may be used. This list is not exhaustive and the NCAI Fund will review all proposed costs in the context of each grant proposal.

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## Examples of Allowable and Unallowable Costs

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
<b>A. Personnel</b>		
<p><b>Personnel Costs:</b> Award funds may be used to pay the salary for full- and part-time employees who will spend their time and effort providing services to victims of crime. See DOJ Grants Financial Guide (<a href="#">3.9 Allowable Costs, Compensation for Personal Services</a>) and <a href="#">2 C.F.R. § 200.430</a>.</p> <p><b>Note:</b> Recipients must track staff time spent on grant activities. Time not spent on grant-related activities (i.e., not allocable to the grant) may not be charged to grant funds.</p> <p><u>Example:</u></p> <ul style="list-style-type: none"> <li>○ If the Executive Director is expected to spend only 30% of their time on grant activities, salary for the position should be budgeted at 30% of annual salary.</li> <li>○ The recipient must keep documentation (e.g., timesheets) that show the Executive Director's time spent on grant activities, and this documentation must be consistent with the amount of grant funds obligated, expended, and drawn down for those activities.</li> <li>○ If the Executive Director ends up spending only 20% of their time on grant activities, the grantee may only obligate, expend, and draw down funds commensurate with that, and not the full 30% budgeted.</li> </ul>		
<b>Personnel</b>	<p style="text-align: center;"><u><b>Types of Costs</b></u></p> <ul style="list-style-type: none"> <li>● <b>Salary</b> – Compensation paid must be reasonable and consistent with that paid for similar work in the organization.</li> <li>● <b>Annual cost-of-living increases.</b></li> <li>● <b>Performance-based bonuses (incentive compensation)</b> – to the extent that overall compensation is reasonable and bonuses are consistent with a pre-existing employment agreement or grantee policy. 2 C.F.R. 200.430(f).</li> </ul> <p style="text-align: center;"><u><b>Types of Positions</b></u></p> <ul style="list-style-type: none"> <li>● <b>Victim advocates, coordinators, specialists, etc.</b> – professionals trained to support crime victims (e.g., counsel victims, offer emotional support, provide information, accompany victims, staff crisis hotlines, run support groups).</li> <li>● <b>Case managers</b> – provide followup care and identify, coordinate, and link victims</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Time not allocable to grant activities.</b></li> <li>● <b>Personnel activities that include:</b> <ul style="list-style-type: none"> <li>○ Fundraising. Grant-funded personnel performing fundraising activities may not charge time/effort spent on those fundraising activities (e.g., coordinating/organizing fundraising) to the award.</li> <li>○ Lobbying or advocacy activities with respect to legislation or to administrative changes to regulations or administrative policy (<i>cf.</i> <a href="#">18 U.S.C. 1913</a>), whether conducted directly or indirectly.</li> <li>○ Offender services not related to victimization.</li> <li>○ Investigation, prosecution, court, and corrections personnel, such as law enforcement officers, criminal investigators, prosecutors, pre-trial services officers, probation officers, judges, clerks, and court administrators. (This does not preclude an investigative, prosecution, court, or corrections agency from using grant funds to employ</li> </ul> </li> </ul>

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
	<p>to services.</p> <ul style="list-style-type: none"> <li>• <b>Program coordinators</b> – personnel who lead multidisciplinary team efforts, for example Sexual Assault Nurse Examiner-Sexual Assault Response Teams (SANE-SART), and child protection teams (for cases involving child abuse and neglect).</li> <li>• <b>Outreach coordinators</b> – personnel who work to increase public awareness of the victim services available.</li> <li>• <b>Executive and administrative staff</b> – are typically budgeted as a percent of salary, if they will not work full time on the grant: <ul style="list-style-type: none"> <li>○ <b>Executive directors, administrators, or other senior management positions</b> to provide supervision for direct victim services staff.</li> </ul> <p><b>Administrative support personnel</b> who support grant-related activities such as data entry/statistics, grant financial reporting, preparation of financial documents such as reimbursement claims, preparation and submission of required grant reports, etc.</p> </li> <li>• <b>Specialized on-staff professionals</b> <ul style="list-style-type: none"> <li>○ <b>Forensic interviewers</b> (e.g., for a child advocacy center).</li> <li>○ <b>Mental health professionals</b> qualified to provide mental health services (e.g., psychologists, social workers, counselors).</li> <li>○ <b>Medical providers</b> to provide medical services to crime victims directly related to the survivors' victimization that are not covered by other sources.</li> </ul> </li> </ul>	<p>personnel to provide victim services – for example, a victim advocate within a prosecutor's office.)</p> <ul style="list-style-type: none"> <li>○ Criminal defense or tort actions.</li> <li>○ Payment of temporary key personnel in vacant positions (unless prior approval has been given by OVC).</li> </ul>

Examples of Allowable and Unallowable Costs

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
	<ul style="list-style-type: none"> <li>• <b>Attorneys</b> to provide legal services for victims of crime on issues related to the underlying victimization. For example, representing victims seeking a protective order, family law matters (e.g., divorce, custody, and child support), housing, employment, bankruptcy, and crime victims' rights enforcement.</li> </ul>	

## B. Fringe Benefits

**Fringe Benefits:** Allowances and services provided in compensation in addition to regular salaries and wages. Fringe benefits costs must be reasonable, and are allowable to the extent required by law, agreement, or established policy of the grantee. Applicants must follow provisions included in the DOJ Grants Financial Guide ([3.9 Allowable Costs, Compensation for Personal Services](#)) and the Part 200 Uniform Requirements ([2 C.F.R. § 200.431](#)).

<p style="text-align: center;"><b>Fringe Benefits</b></p>	<ul style="list-style-type: none"> <li>• <b>Workers' compensation insurance</b></li> <li>• <b>Unemployment insurance</b></li> <li>• <b>Health insurance</b> (e.g., employee health plan contribution, dental, vision).</li> <li>• <b>Federal Insurance Contributions Act (FICA)</b> taxes (employer share for Medicare and Social Security).</li> <li>• <b>Retirement/pension contribution</b></li> <li>• <b>Employee support program</b></li> <li>• <b>Life insurance</b></li> <li>• <b>Leave</b> (e.g., vacation, family related, sick, military, administrative) – regular compensation paid to employees during periods of authorized absences from the job. Must be reasonable, provided under a written leave policy, equitably allocated (i.e., does not disproportionately charge the federal grant), and follow consistent accounting basis.</li> </ul>	<ul style="list-style-type: none"> <li>• Profit sharing.</li> <li>• Fringe benefits associated with any unallowable salary costs.</li> </ul>
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## C. Travel

**Travel:** Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the nonfederal entity related to the award. Grantees must reimburse travel expenses based on their agency travel policy and must follow provisions included in the DOJ Grants Financial Guide ([3.9 Allowable Costs, Travel](#)) and the Part 200 Uniform Requirements ([2](#)

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
<p><b>C.F.R. § 200.475).</b> Any recipient or subrecipient that does not have an established travel policy must abide by the federal travel policy, including per diem rates (<a href="http://www.gsa.gov/perdiem">www.gsa.gov/perdiem</a>).</p>		
<p><b>Travel</b></p>	<ul style="list-style-type: none"> <li>• <b>Mileage reimbursement</b> for program employees to use their personally owned vehicles to travel to participate in project-related meetings and events, to transport victims to access necessary services, and/or to participate in victimization-related meetings (e.g., with investigators and prosecutors). NOTE: Mileage reimbursement rates for direct services personnel must not exceed the current federal rate (<a href="http://www.gsa.gov/perdiem">www.gsa.gov/perdiem</a>).</li> <li>• <b>Air travel</b></li> <li>• <b>Lodging</b></li> <li>• <b>Per diem</b></li> <li>• <b>Baggage fees</b></li> <li>• <b>Ground transportation – e.g., rental cars or rideshare fees</b> such as Uber, Lyft, Zipcar, associated with program activities (e.g., to transport victims to services, for staff to attend training).</li> <li>• <b>Taxes and fees associated with travel</b></li> </ul> <p><b>Note:</b> Travel costs typically are budgeted for project staff attendance at required OVC and OJP trainings, conferences, and meetings and project staff (and other relevant professionals who are part of victim-serving teams) attendance at victim-related training. Please see the solicitation for a list of required meetings. If an event location has yet to be determined, please use Washington, D.C., as the anticipated destination to estimate travel costs.</p>	<ul style="list-style-type: none"> <li>• Mileage reimbursement for non-grant-funded personnel or non-grant-related activities.</li> <li>• Expenses related to travel for unauthorized/unapproved conferences, meetings, or other events.</li> </ul>
<p><b>D. Equipment</b></p>		
<p><b>Equipment:</b> Award funds can be used to obtain equipment for program staff to use to carry out project activities. All equipment obtained with grant funds <u>must be reasonable and necessary for project purposes</u>. The DOJ Grants Financial Guide (<a href="#">3.7 Property Standards, Equipment</a>) defines equipment as tangible personal property (including information technology systems) having (1) a useful life of more than 1 year <b>and</b> (2) a</p>		

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<p>per-unit acquisition cost of \$5,000 or greater (or greater than the organization’s capitalization threshold, if it is less than \$5,000). See Part 200 Uniform Requirements (<a href="#">2 C.F.R. § 200.1, def. of Equipment</a>). If the item <b>does not</b> meet those thresholds, categorize it under the <i>Supplies</i> category.</p>		
<p><b>Equipment</b></p>	<ul style="list-style-type: none"> <li>• <b>Vehicles:</b> a <u>purchased</u> 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.</li> <li>• <b>Other modes of transportation</b> (e.g., snowmobile, seaplane, motorized scooter, boat, hovercraft, etc.) necessary to transport victims to access necessary services, and to carry out project activities.* (See Contracts section for Leasing.)</li> <li>• <b>Trailers or mobile homes</b> (purchased) to serve as a location for the provision of victim services.* (See Contracts section for Leasing.) Applicants proposing to use grant funds for site preparation or installation (i.e., construction-like activities) should expect that additional documentation and review requirements may apply.</li> <li>• <b>Accounting/financial management software</b> necessary to manage the financial aspects of the award.</li> <li>• <b>Equipment necessary to complete medical exams for victims</b> (e.g., forensic medical exams), including an exam table, alternate light source, colposcope, or high definition camera and related forensic photography supplies.</li> <li>• <b>Security system equipment</b> (cameras, monitors, door contacts, panic buttons, glass breakers, weapon scanners such as</li> </ul>	<ul style="list-style-type: none"> <li>• Equipment to support law enforcement activities (e.g., surveillance equipment, vehicles).</li> <li>• Equipment to monitor perpetrators of a crime such as breathalyzers, electronic/GPS monitoring systems, etc.</li> <li>• Drug testing/urinalysis equipment.</li> <li>• Security equipment for public buildings (i.e., courthouse, police stations, and other facilities that serve the general public and are not specific to serving victims).</li> </ul>

Examples of Allowable and Unallowable Costs

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	<p>metal detectors, etc.) where reasonable and necessary for certain victim service facilities – for example, at a child advocacy center, domestic violence shelter program, transitional housing facility or units, etc.</p> <ul style="list-style-type: none"> <li>• <b>Remote access equipment</b> (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.</li> </ul>	
<p>*Applicants may request to purchase or lease equipment (vehicles, other modes of transportation, trailer or mobile homes) for use by direct services personnel to transport victims of crime and carry out project-related activities; however, applicants are responsible for demonstrating to OJP that they have selected the most cost-effective means of acquiring this equipment by conducting a purchase versus lease analysis.</p> <p>Costs associated with the transportation of equipment are also allowable expenses, but these costs must be justified (reasonable, necessary, and allocable).</p>		
<h3>E. Supplies</h3>		
<p><b>Supplies:</b> Award funds can be used to purchase supplies necessary to carry out project activities. Supplies are all other items of tangible personal property that <u>are not equipment</u>. This includes computing devices that cost less than \$5,000 per unit (or the organization’s capitalization threshold, if that is less than \$5,000). Applicants must follow provisions included in the DOJ Grants Financial Guide under <a href="#">3.7 Property Standards, Supplies</a> and the Part 200 Uniform Requirements (<a href="#">2 C.F.R. § 200.474</a>).</p>		
<p><b>Supplies</b></p>	<ul style="list-style-type: none"> <li>• <b>Printers, scanners, fax machines</b></li> <li>• <b>Communication devices</b> (land line, cell phone, and pager).</li> <li>• <b>Shelter or transitional housing supplies</b> [e.g., dishes, small appliances, refrigerator, stove, washer, dryer, cleaning supplies, toiletries, first aid kits, comfort supplies (bed-in-a-bag, bed linens, pillows, mattresses, cribs, towels, sleeping bags, etc.)].</li> </ul>	<ul style="list-style-type: none"> <li>• Supplies that support law enforcement-related activities (e.g., bulletproof vests).</li> <li>• Trinkets (hats, mugs, portfolios, t-shirts, coins, gift bags, etc.) to be given away at grant-funded training conferences/meetings.</li> </ul>

Examples of Allowable and Unallowable Costs

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	<ul style="list-style-type: none"> <li>• <b>Office supplies</b> (pens, paper, and other consumable supplies).</li> <li>• <b>Therapeutic supplies</b> (figures, toys, sand trays/sand, art supplies, etc.).</li> <li>• <b>Supplies necessary to support victim participation in traditional/cultural therapeutic practices</b> (sweat lodges, smudging, and crafting supplies, etc.).</li> <li>• <b>Outreach and awareness supplies</b> (brochures, posters, etc.).</li> <li>• <b>Projector, screen,</b> and other equipment necessary to present information as necessary for project activities.</li> <li>• <b>Basic meeting supplies</b> (folders, name tags, etc.).</li> <li>• <b>Computers, storage, and backup systems</b></li> <li>• <b>Furnishings</b> (sofa, chairs, lamps, etc.) necessary to create a private waiting area for victims of crime in health care facilities, courthouses, and other facilities where the victims' privacy might be compromised.</li> <li>• <b>Cabinets and locks</b> to secure program and client files.</li> <li>• <b>Kits to support the completion of sexual assault forensic exams</b></li> <li>• <b>Food as part of cultural/traditional activities</b> reasonably incorporated into victim services.</li> <li>• <b>Postage</b> to cover the cost of mailing correspondence related to program activities.</li> </ul>	
<b>F. Construction</b>		
<p><b>Construction:</b> Costs incurred as an incidental and necessary part of a victim service program for renovation, remodeling, maintenance, and repair costs that do not constitute capital expenditures are generally allowable under the <i>Other</i> category. Applicants should consult with OVC to discuss environmental review requirements and timing associated with such activities. More significant construction activities are generally unallowable. Additionally, applicants must follow provisions included in the DOJ Grants Financial Guide under <a href="#">3.8 Procurement under Awards of Federal Assistance</a>.</p>		
<b>Construction</b>	At the time of the publication of this solicitation, construction is an unallowable cost, except for relatively minor renovation, remodeling, maintenance, and repair,	

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	and site preparation and installation of mobile/modular buildings.	
<b>G. Subawards (Subgrants)</b>		
<p><b>Subawards (Subgrants):</b> This section should be used to describe subawards that the lead applicant will make to nonfederal entities (subrecipients) to carry out part of the required activities under the grant award (refer to page 1 for examples of allowable victim service related activities). A nonfederal entity is acting as a subrecipient if it:</p> <ul style="list-style-type: none"> <li>• Determines who is eligible to receive grant-funded services;</li> <li>• Has its performance measured in relation to whether objectives of the federal program were met;</li> <li>• Bears responsibility for making decisions about programmatic activities;</li> <li>• Bears responsibility for adhering to federal program requirements; and</li> <li>• Uses award funds to carry out a program for a public purpose specified in the program statute (here, victim services), as opposed to providing goods or services for the benefit of the pass-through entity.</li> </ul> <p>An agreement that meets these criteria should be categorized as a subaward, not a procurement contract, even if your organization refers to the subaward agreement as a type of contract. Do <b>not</b> include procurement contracts in this section (there is a separate section below for those). Applicants must follow provisions included in the DOJ Grants Financial Guide under <a href="#">3.14 Subrecipient Management and Monitoring</a> and the Part 200 Uniform Requirements (<a href="#">2 C.F.R. § 200.92</a>).</p>		
<b>Subawards (Subgrants)</b>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Most allowable activities and the costs that comprise them may be subawarded. (See list of potential projects and activities above.)</li> <li>• 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.</li> </ul> <p>NOTE: Travel costs associated with subrecipient travel to carry out grant award activities should be included in the “Consultant Travel” subcategory.</p>	Costs that are unallowable in other categories are unallowable under subawards.
<b>H. Procurement Contracts</b>		
<p><b>Procurement Contracts:</b> Award funds can be used to procure goods or services for the benefit of the grantee. Procurement transactions must be conducted using an organization’s established process. Sole-source procurement contracts in excess of \$250,000 must receive the prior approval of OJP. Applicants must follow provisions included in the DOJ Grants Financial Guide under <a href="#">3.8 Procurement under Awards of</a></p>		

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<p><a href="#">Federal Assistance, Procurement Standards</a> and the Part 200 Uniform Requirements at <a href="#">2 C.F.R. § 200.317 through 2 C.F.R. § 200.326</a>, which detail requirements and restrictions imposed on nonfederal entities (i.e., recipients and subrecipients) that use federal assistance funds to procure property or services needed to carry out the grant-funded project.</p>		
<p><b>Procurement Contracts</b></p>	<ul style="list-style-type: none"> <li>• <b>Telemedicine/telemental health access:</b> Subscription fees for a HIPPA-compliant telemedicine platform to provide synchronous, remote behavioral health services and medical/clinical consultation and supervision.</li> <li>• <b>Cell phone service:</b> Cell phone service for program staff to maintain communication with victims when they are in the field, and/or to support the operation of a 24/7 crisis hotline through cell phone rotation.</li> <li>• <b>Software support:</b> Subscription and support fees for case management and other data collection software systems.</li> <li>• <b>Single audit compliance</b> (2 C.F.R. Subpart F) for costs associated with completing a required organizational audit for grantees that have satisfied the Subpart F spending threshold.</li> <li>• <b>Equipment leases:</b> Lease of a vehicle, photocopier, or other equipment essential to the operation of the project for a period not to exceed the award period. (See examples under <i>Equipment</i> above.)</li> <li>• <b>Maintenance:</b> Maintenance of shelters or transitional housing units, such as lawn mowing, snow removal, and janitorial/cleaning services.</li> <li>• <b>Renovation costs:</b> Minor renovation, remodeling, maintenance, and repairs to a facility that will be used for a victim services program.</li> <li>• <b>Crime scene cleanup:</b> Cost of services provided by individuals who are properly licensed/certified to assist property owners with cleaning up the scene of a homicide, aggravated assault, or other violent assault.</li> </ul>	<ul style="list-style-type: none"> <li>• Sole-source contracts in excess of \$250,000 are unallowable without prior approval from OJP.</li> <li>• Audit costs not associated with a Subpart F audit.</li> <li>• The cost of purchasing real property.</li> <li>• The cost of remediating/rehabilitating a property that has been exposed to a biohazard, including property that has been used to manufacture controlled substances, such as methamphetamines.</li> <li>• The cost of gathering, analyzing, or publishing data for the purpose of contributing to the general body of knowledge about a particular subject (research).</li> <li>• Consulting costs associated with negotiating an inter-jurisdictional law enforcement MOU/MOA, or other protocol and procedures for inter-jurisdictional cooperation in the investigation of crimes. Funds cannot be used for investigative or prosecutorial activities.</li> </ul>

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	<p><b>Website creation/maintenance:</b> Costs associated with creating and maintaining a website necessary for the victim service project.</p> <ul style="list-style-type: none"> <li>• <b>Transportation services:</b> Contracts for flights and other forms of transportation for victims to receive mental health, medical, or other services as a result of their victimization.</li> <li>• <b>Consultant services:</b> Consultants are subject matter experts who guide or assist grantees in carrying out grant-funded activities. (Note: Some consultants may be more appropriately budgeted under the <i>Subawards</i> category, depending on how they fit within the project – particularly if they make decisions or have discretion with regard to key award activities. Please consult the list of criteria for subawards set out above for more information.) Allowable consultant costs include, but are not limited to: <ul style="list-style-type: none"> <li>• <b>Tribal code development:</b> Attorney or other qualified consultant to assist with writing tribal codes addressing specific forms of victimization and related criminal offenses, or that define or enhance crime victims' rights.</li> <li>• <b>Cultural experts:</b> Compensate tribal elders or other subject matter experts to advise programs on how to incorporate traditional lifeways and practices into the services offered by the program.</li> <li>• <b>Trauma-informed care:</b> Support consultation services on developing and implementing a plan to ensure that victim program services are delivered using a trauma-informed approach by revising operating policies and procedures, adopting administrative practices, training program</li> </ul> </li> </ul>	

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	<p>staff, etc.</p> <ul style="list-style-type: none"> <li>• <b>Trainers/presenters:</b> Consultants to provide training or make presentations to victim services personnel as part of a grantee-sponsored training event.</li> <li>• <b>Medical/dental/vision care:</b> Costs associated with treating injuries that a victim sustains as a direct result of a crime that is not otherwise covered by health insurance, crime victim compensation, or another form of reimbursement.</li> </ul> <p><b>Note:</b> Travel costs necessary for consultants to carry out their grant-related activities should be included in the “Consultant Travel” subcategory. Additionally, the OJP consultant rate should be consistent with current market value for services, with a maximum limit of \$650 per day or \$81.25 per hour (see DOJ Financial Guide, sec. 3.6, under <i>Consultant Rates</i>).</p>	
<b>I. Other Costs</b>		
<b>Other costs:</b> Costs that do not fit into the other budget categories, but that are necessary for the victim services proposed in the project are set out in this category.		
<b>Other</b>	<p><b>Emergency or Short-Term Victim Needs:</b> These must be justified in the budget narrative in the context of the proposed program.</p> <ul style="list-style-type: none"> <li>• <b>Emergency/short-term needs of victims:</b> e.g., food, gasoline, groceries, clothing, personal hygiene products, cleaning supplies, toiletries, household supplies.</li> <li>• <b>Lodging</b></li> <li>• <b>Transportation assistance:</b> Transportation tokens or vouchers, airfare, lodging, and per diem that victims may use for travel to access victim services or participate in proceedings related to</li> </ul>	<ul style="list-style-type: none"> <li>• Cash payments to victims of crime.</li> <li>• 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.</li> <li>• Transportation costs unrelated to a victim’s needs arising from the victimization.</li> <li>• Non-emergency or long-term childcare or respite care.</li> <li>• Public awareness and community education activities that are not related to crime victimization, or that are focused primarily on crime prevention.</li> </ul>

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	<p>victimization.</p> <ul style="list-style-type: none"> <li>• <b>Childcare assistance:</b> Daycare or childcare assistance costs for child victims or the children of adult victims of crime, to facilitate victim services.</li> <li>• <b>Short-term nursing home or convalescent care</b> for elder abuse victims where no other short-term residence is available.</li> <li>• <b>Housing assistance:</b> Rental assistance; relocation costs including, but not limited to, security deposits, utilities assistance, home furnishings, and other costs <i>incidental to relocation</i> to transitional or permanent housing as needed as a result of the victimization.</li> <li>• <b>In-home care and supervision services</b> for children and adults who remain in their own homes when the offender/caregiver is removed.</li> <li>• <b>Cost of transporting the body</b> of a homicide victim for purposes of burial, and other burial costs that are not otherwise covered by the relevant state crime victims' compensation program.</li> <li>• <b>Court-related filing fees and service of process fees</b> for victims of crime, where victim is not eligible to seek a fee waiver.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Some of these costs may be covered by other sources. Providers should make reasonable efforts (time permitting) to use other existing resources (e.g., insurance, victim compensation) before using grant funds to cover gaps in services.</li> <li>• Applicants that budget flexible funding (e.g., emergency credit card that staff can use, or gift</li> </ul>	<ul style="list-style-type: none"> <li>• Expenses not permitted under OJP's Conference Policy, including meals, refreshments, and trinkets (hats, mugs, portfolios, t-shirts, coins, gift bags, etc.), for grant-funded training conferences or meetings.</li> <li>• Mortgage payments for the grantee.</li> <li>• Rental fees for space or facilities that grantees own. The cost of ownership may be allowable – see DOJ Financial Guide, sec. 3.9 under <i>Project Site</i> for addition details.</li> <li>• Court-imposed penalties, fines, or costs.</li> </ul>

Examples of Allowable and Unallowable Costs

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
	<p>cards or vouchers for victims) to meet emergency/short-term victim needs must have written eligibility/use policies and appropriate internal controls to monitor and account for the funding.</p> <p><b>Facility Costs:</b></p> <ul style="list-style-type: none"> <li>• <b>Rental space</b> for project activities (e.g., office space, shelter facility).</li> <li>• <b>Utilities and maintenance</b></li> </ul> <p><b>Note:</b> These costs must be reasonably apportioned if they also support non-grant activities, and may not be charged directly if charged indirectly.</p> <p><b>Program Operating Costs:</b></p> <ul style="list-style-type: none"> <li>• <b>Registration fees</b> for grant-funded personnel and other personnel to attend approved professional development training events.</li> <li>• <b>Membership fees</b> associated with joining a tribal or state domestic violence and/or sexual assault coalition.</li> <li>• <b>Reproduction/printing costs</b> associated with producing community outreach and education materials (fliers, brochures, posters, wallet cards, etc.), and training materials (job aids, workbooks, etc.) for grant-funded training events.</li> <li>• <b>Meeting space/facility rental</b> for grant activities (e.g., training event, support group, public awareness activity).</li> <li>• <b>Gasoline and routine vehicle maintenance</b> costs for a vehicle that has been purchased with grant award funds.</li> <li>• <b>Advertising costs:</b> These costs include advertising in media outlets to recruit qualified</li> </ul>	

Examples of Allowable and Unallowable Costs

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
	<p>applicants for grant-funded positions; publicize community awareness and education activities; and promote awareness of grant-funded activities.</p> <ul style="list-style-type: none"> <li>• <b>Insurance:</b> Renter’s insurance and insurance for vehicles purchased or leased with award funds are allowable. Grantees may also use award funds to pay premiums for property and general liability insurance for a facility or space that the grantee owns and that is being used as office space for grant-funded personnel, or as a child advocacy center, domestic violence shelter program, or transitional housing facility. The cost of property insurance must be properly apportioned if the facility will be used for other personnel and/or for non-grant-related activities. See 2 C.F.R. 200.447.</li> <li>• <b>Stipends:</b> Stipends may be used to provide modest and reasonable compensation for interns and program advisory board members.</li> </ul>	
<b>J. Indirect Costs</b>		
<p><b>Indirect costs:</b> Indirect costs may be charged to an award <u>only</u> if (a) The recipient has a current (unexpired), federally approved indirect cost rate; or (b) the recipient is eligible to use, and elects to use, the “de minimis” indirect cost rate described in the <a href="#">Part 200 Uniform Requirements, as set out at 2 C.F.R. 200.414(f)</a> and <a href="#">Section 3.11 Indirect Costs</a> of the DOJ Grants Financial Guide.</p>		
<b>Indirect Costs</b>	<p>See the DOJ Financial Guide, sec. 3.11 for details. Organizations with a current federal indirect cost rate should charge that rate to the appropriate indirect cost distribution base, and should reference the approved indirect cost rate agreement in the Budget Detail Worksheet. Organizations that do not have a current approved, negotiated federal indirect cost rate may elect to use the “de minimis” indirect costs rate of 10% of modified total direct costs.</p>	