

Appendix A: Allowable and Unallowable Costs Chart

Office for Victims of Crime FY 2020 Tribal Victim Services Set-Aside Program Examples of Allowable and Unallowable Costs

This document provides examples of program activities and specific costs for which Office for Victims of Crime (OVC) Tribal Victim Services Set-Aside (VSSA) Program grant funds may be used. This list is not exhaustive, and OVC will review all proposed costs in the context of each grant proposal.

Notice: OVC grant funds must supplement, not supplant, existing funding. In other words, you may not substitute OVC grant funds in place of tribal government funding that is otherwise available for victim services. For example, if your tribe spends \$100,000 per year on victim services, you may not 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.)

HOW TO USE THIS DOCUMENT

- Determine the victim service activities that will be undertaken through this grant.
- Use the chart below as a guide to break down these activities into specific costs and assign them to the appropriate cost categories in the required Budget Detail Worksheet.
- Use your tribe's or organization's policies and procedures to determine parameters of specific costs (e.g., how to determine appropriate market rates in your area).
- Use [DOJ's Grants Financial Guide](#) as a resource for your budget-related questions.
- The cost categories provided in this chart reflect [DOJ's Budget Detail Worksheet](#) categories. The [Budget Detail Worksheet](#) can be found online in two formats – Excel and PDF – and provides additional information, including a sample budget that may further assist you in developing your preliminary budget. (Excel format is preferred.)
- When considering whether costs are allowable through this grant program, use these two questions as a guide:
 - ***Is this cost related to supporting or assisting crime victims?***
 - ***How does this expense help crime victims?***

ACTIVITIES

Funding under this solicitation may be used for a wide range of victim service related activities. These allowable activities, which can be broken down into various costs in the budget categories below, include, but are not limited to:

- Needs assessment – assessing the victim service needs of the community to inform the planning, development, implementation, and expansion of victim service programs;
- Strategic planning – developing a strategic plan that will guide the development, implementation, and expansion of victim service programs;
- Program development – developing victim service programs *based on the documented victim assistance needs of the community*;
- Program implementation – implementing victim service programs *based on the documented victim assistance needs of the community*;
- Program expansion – including:
 - expanding *types of services* provided to victims (such as crisis intervention, allowable legal support, forensic medical services, court-based advocacy, law enforcement- or prosecution-based victim services, bilingual/multilingual advocacy, healing/cultural practices, mental health services, victim advocacy, forensic interviewing of children, transportation services for victims of crime, emergency services, substance abuse treatment for victims when related to their underlying victimization, etc.);
 - expanding *populations served* (such as children, older adults, individuals with disabilities, male victims, adults who were victimized as children/adolescents); and/or
 - expanding the *types of crime* addressed (such as human trafficking; victimization as a result of opioid/drug-related crisis; financial crimes; child abuse and neglect, including physical and sexual abuse and exploitation; sexual and physical assault; homicide; cybercrimes; etc.).

COSTS

A. Personnel

Personnel Costs: 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. Applicants must follow provisions included in the DOJ Grants Financial Guide ([3.9 Allowable Costs, Compensation for Personal Services](#)) and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Part 200 Uniform Requirements, [2 C.F.R. § 200.428](#)).

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Personnel	<p style="text-align: center;"><u>Types of Costs</u></p> <ul style="list-style-type: none"> • Salary – Compensation paid must be reasonable and consistent with that paid for similar work in the organization. • Annual cost-of-living increases. • Performance-based bonuses (incentive compensation) – 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). <p style="text-align: center;"><u>Types of Positions</u></p> <ul style="list-style-type: none"> • Victim advocates, coordinators, specialists, etc. – professionals trained to support crime victims (e.g., counsel victims, offer emotional support, provide information, accompany victims, staff crisis hotlines, run support groups). • Case managers – provide followup care and identify, coordinate, and link victims to services. • Program coordinators – personnel that 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). • Outreach coordinators – personnel who work to increase public awareness of the victim services available. • Executive and administrative staff (Note: These typically are budgeted as a percent of salary, if they will not work full time on the grant): <ul style="list-style-type: none"> ○ Executive directors, administrators, or other senior management positions to provide supervision for direct victim services staff. ○ Administrative support personnel who support grant-related activities such as data entry/statistics, 	<ul style="list-style-type: none"> • Time not allocable to grant activities. 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. <ul style="list-style-type: none"> ○ For example, 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. ○ 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. ○ If the Executive Director ends up only spending 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. • Personnel activities that include: <ul style="list-style-type: none"> ○ grant writing, fundraising, or lobbying; ○ providing services directed not to victims of crime, but rather, that are provided on the basis of a person’s status as someone who has been accused or convicted of committing a crime. For example, prisoner re-entry services, offender drug and alcohol treatment, offender behavioral health or vocational counseling, sex offender management or treatment, batterer intervention, anger management. ○ investigation, prosecution, court, and corrections positions, 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

	<p>grant financial reporting, preparation of financial documents such as reimbursement claims, preparation and submission of required grant reports, etc.</p> <ul style="list-style-type: none"> • Specialized on-staff professionals <ul style="list-style-type: none"> ○ Forensic interviewers (e.g., for a child advocacy center); ○ Mental health professionals qualified to provide mental health services (e.g., psychologists, social workers, counselors); ○ Medical providers to provide medical services to crime victims directly related to the survivors' victimization that are not covered by other sources. ○ Attorneys 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. 	<p>personnel to provide victim services – for example, a victim advocate within a prosecutor's office.)</p> <ul style="list-style-type: none"> • Criminal defense or tort actions. • Temporary personnel for vacant key positions under the grant (<i>unless prior approval has been given by OVC</i>).
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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](#)).

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Fringe Benefits	<ul style="list-style-type: none"> • Workers' Compensation Insurance • Unemployment Insurance • 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 • Employee Support Program • Life Insurance • Leave (e.g., vacation, family related, sick, military, administrative) – regular compensation paid to employees 	<ul style="list-style-type: none"> • Profit sharing • Fringe benefits associated with any unallowable salary costs

	<p>during periods of authorized absences from the job. Must be reasonable, provided under a written leave policy, equitably allocated (i.e., not disproportionately charge the federal grant), and follow consistent accounting basis.</p>	
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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. Grantees must reimburse travel expenses based on their agency travel policy, but at rates that do not exceed the federal per diem rates (found at www.gsa.gov/perdiem) and must follow provisions included in the DOJ Grants Financial Guide ([3.9 Allowable Costs, Travel](#)) and the Part 200 Uniform Requirements ([2 C.F.R. § 200.474](#)).

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Travel	<ul style="list-style-type: none"> • Mileage reimbursement 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 (www.irs.gov). • Air travel • Lodging • Per diem • 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). <p>Travel costs typically are budgeted for project staff attendance at required OVC and OJP trainings, conferences, and meetings; project staff (and other relevant professionals who are part of victim-serving teams) attendance of victim-related training.</p>	<p>Mileage reimbursement for non-grant-funded personnel or non-grant-related activities.</p>

D. Equipment

Equipment: Award funds can be used to obtain equipment for program staff to use to carry out project activities. All equipment obtained with grant funds must be reasonable and necessary for project purposes. The DOJ Grants Financial Guide ([3.7 Property Standards, Equipment](#)) defines equipment as tangible personal property (including information technology systems) having (1) a useful life of more than 1 year **and** (2) a 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 ([2 C.F.R. § 200.33](#)). If the item **does not** meet those thresholds, categorize it under the *Supplies category*.

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Equipment	<ul style="list-style-type: none"> • 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) • Other modes of transportation (e.g., snowmobile, seaplane, motorized scooter, boat, hovercraft, motorcycle, etc.) necessary to transport victims to access necessary services.* • Trailers or mobile homes (excluding modular buildings to be affixed to land or requiring site preparation that breaks ground) (purchased) to serve as a location for the provision of victim services.* (See Contracts section for Leasing) 	<ul style="list-style-type: none"> • Equipment to support law enforcement activities (e.g., surveillance equipment, vehicles). • Playground equipment, picnic tables, or patio furniture. • Equipment to monitor perpetrators of a crime such as breathalyzers, electronic/GPS monitoring systems, etc.
	<ul style="list-style-type: none"> • Equipment necessary to complete medical exams for victims (e.g., forensic medical exams), including an exam table, alternate light source, colposcope or high definition camera and related forensic photography supplies. • 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, domestic violence shelter program, transitional housing facility or units, etc. • 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. • Accounting/financial management software necessary to manage the financial aspects of the award. 	<ul style="list-style-type: none"> • Drug testing/urinalysis equipment. • Medical equipment that is not directly tied to necessary medical services for victims of crime. • 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).

*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.

Costs associated with the transportation of equipment is also an allowable expense, but these costs must be justified (reasonable, necessary, and allocable).

E. Supplies

Supplies: Award funds can be used to purchase supplies necessary to carry out project activities. Supplies are all other items of tangible personal property that are not equipment. 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 [3.7 Property Standards, Supplies](#) and the Part 200 Uniform Requirements ([2 C.F.R. § 200.474](#)).

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Supplies	<ul style="list-style-type: none"> • Printers, scanners, fax machines. • Communication devices (land line, cell phone, and pager). • Shelter or transitional housing supplies [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.)]. • Office supplies (pens, paper, and other consumable supplies). • Therapeutic supplies (figures, toys, sand trays/sand, art supplies, etc.). • Supplies necessary to support victim participation in traditional/cultural therapeutic practices (sweat lodges, smudging, and crafting supplies, etc.) • Outreach and awareness supplies (brochures, posters, etc.). • LCD projector, screen, and other equipment necessary to present information on crime victimization and available services to members of the community, and/or train other professionals on how to respond to victims of crime. • Basic meeting supplies (folders, name tags, etc.). • Computers, storage, and backup systems. • Furnishings (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. • Cabinets and locks to secure program and client files. • Kits to support the completion of sexual assault forensic exams. • Postage to cover the cost of mailing correspondence related to program activities. 	<ul style="list-style-type: none"> • Supplies that support law enforcement-related activities (e.g., bulletproof vests). • Trinkets (hats, mugs, portfolios, t-shirts, coins, gift bags, etc.) to be given away at grant-funded training conferences/meetings.

F. Construction

Construction: This a non-construction award program and construction costs are unallowable. Costs incurred as an incidental and necessary part of a program for renovation, remodeling, maintenance, and repair costs that do not constitute capital expenditures (construction) are generally allowable under the *Other* category, but may be subject to provisions, including restrictions or limitations, contained in program-authorizing legislation. Additionally, applicants must follow provisions included in the DOJ Grants Financial Guide under [3.8 Procurement under Awards of Federal Assistance](#).

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Construction	None.	All construction costs are unallowable.

G. Subawards (Subgrants)

Subawards (Subgrants): This section should be used to describe subawards that the lead applicant will make to non-federal entities (subrecipients) to carry out part of the required activities under the grant award (refer to p. 1 for examples of allowable victim service related activities). A nonfederal entity is acting as a subrecipient if it:

- Determines who is eligible to receive grant-funded services;
- Reports data on its activities carried out with grant funds to the grantee for inclusion in required program performance measurements;
- Bears responsibility for making decisions about programmatic activities;
- Bears responsibility for adhering to federal program requirements; and
- Bears responsibility for providing services to members of the public, as opposed to providing goods or services for the benefit of the grantee.

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 **not** 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 [3.14 Subrecipient Management and Monitoring](#) and the Part 200 Uniform Requirements ([2 C.F.R. § 200.92](#)).

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Subawards (Subgrants)	<ul style="list-style-type: none"> • 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. See list of potential projects and activities above. • 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. 	Costs that are unallowable in other categories are unallowable under subawards.

H. Procurement Contracts

Procurement Contracts: 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 [3.8 Procurement under Awards of Federal Assistance, Procurement Standards](#) and the Part 200 Uniform Requirements at [2 C.F.R. § 200.317 through 2 C.F.R. § 200.326](#), 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.

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Procurement Contracts	<ul style="list-style-type: none"> • Telemedicine/Telemental Health Access: Subscription fees for a HIPPA-compliant telemedicine platform to provide synchronous, remote behavioral health services and medical/clinical consultation and supervision. • Cell Phone Service: 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. • Software Support: Subscription and support fees for case management and other data collection software systems. • Single Audit Compliance (2 C.F.R. subpart F, or OMB-A-133 Audit) for: Costs associated with completing a required organizational audit for grantees who have satisfied the Subpart F/A-133 spending threshold. • Equipment Leases: Lease of a vehicle, photocopier, or other equipment essential to the operation of the project for a period not to exceed 36 months. <ul style="list-style-type: none"> ○ Vehicles to transport victims to access necessary services, and/or to participate in meetings pertaining to the program.* ○ Other modes of transportation (e.g., snowmobile, seaplane, motorized scooter, boat, hovercraft, motorcycle, etc.) necessary to transport victims to access necessary services.* ○ Trailer or mobile homes (excluding modular buildings affixed to land and requiring site preparation that breaks ground) to serve as a location for the provision of victim services.* • Maintenance: Maintenance of shelters or transitional housing units, such as lawn mowing, snow removal, and janitorial/cleaning services. • Renovation Costs: Minor renovation, remodeling, maintenance, and repairs to a facility that will be used for a victim services program. • Crime Scene Clean-Up: 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. • Website Creation/Maintenance: Costs associated with creating and maintaining a website that increases the public’s awareness and understanding of the services 	<ul style="list-style-type: none"> • Sole source contracts in excess of \$250,000 are unallowable without prior approval from OJP. • Audit costs not associated with a Subpart F/OMB-A-133 audit. • The cost of constructing, purchasing, or reconstructing a building, including modular buildings affixed to land and requiring site preparation that breaks ground. • The cost of purchasing real property. • 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. • The cost of gathering, analyzing, or publishing data for the purpose of contributing to the general body of knowledge about a particular subject (research). • 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.

available through the grant-funded project, and the needs of crime victims.

- **Transportation Services:** Contracts for flights and other forms of transportation for victims to receive mental health, medical, or other services as a result of their victimization.

Consultant Services: Consultants are subject matter experts that guide or assist grantees in carrying out grant-funded activities. (Note: Some consultants may be more appropriately budgeted under the Subawards 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:

- **Tribal Code Development:** 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.
- **Cultural Experts:** Compensate tribal elders or other subject experts to advise programs on how to incorporate traditional lifeways and practices into the services offered by the program.
- **Trauma-Informed Care:** 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 staff, etc.
- **Trainers/Presenters:** Consultants to provide training or make presentations to victim services personnel as part of a grantee-sponsored training event.
- **Medical/Dental/Vision Care:** 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.

Note: 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.

I. Other Costs

Other costs: 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.

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Other	<p>Facility Costs:</p> <ul style="list-style-type: none"> • Rental space for project activities (e.g., office space, shelter facility). • Utilities and maintenance. • Note: These costs must be reasonably apportioned if they also support non-grant activities, and may not be charged directly if charged indirectly. <p>Emergency or Short-Term Needs of Victims (must be justified in the narrative in the context of the proposed program):</p> <ul style="list-style-type: none"> • Emergency food/snacks for victims (e.g., child advocacy center, shelter). • Clothing and personnel hygiene products. • Cards or vouchers to be used to meet emergency or short-term victim needs such as: gasoline, groceries, clothing, cleaning supplies, toiletries, household supplies, etc., so long as the grantee is abiding by its established internal controls around the distribution and use of these items (e.g., eligibility, allowable purchases). • Cost of short-term, emergency lodging for victims. • Transportation assistance: Transportation tokens or vouchers, airfare, lodging, and per diem that victims may use to travel to access victim services or participate in proceedings related to their victimization. • Childcare assistance: Daycare or childcare assistance costs for child victims or the children of adult victims of crime, to facilitate victim services. • Short-term nursing home or convalescent care for elder abuse victims where no other short-term residence is available. • Housing assistance: Relocation costs, including, but not limited to, rental assistance, security deposits, utilities assistance, home furnishings, and other costs <i>incidental to the relocation</i> to transitional or permanent housing as needed as a result of the victimization. 	<ul style="list-style-type: none"> • Cash payments to victims of crime. • Disbursing generic gift cards to victims of crime that do not limit the goods that can be acquired with the card to goods that are allowable under the grant program. • Disbursing gift cards for extended periods of time. • Mortgage payments for the grantee. • Transportation assistance to help victims travel to and from work. • Travel costs for an individual who is not a victim of crime to participate in criminal or civil proceedings in tribal, state, or federal court. • Non-emergency or long-term childcare or respite care. • Long-term housing costs. • Public awareness and community education activities that are not related to crime victimization, or that are focused primarily on crime prevention. • Meals, refreshments, and trinkets (hats, mugs, portfolios, t-shirts, coins, gift bags, etc.), for training conferences or meetings that are paid for with grant award funds. • Rental fees for space or facilities that grantees own, and rental fees for storage units for grantees or victims of crime. • Food and beverage costs in general, except for providing direct/emergency services to victims of crime.

	<ul style="list-style-type: none"> • Short-term (up to 45 days) in-home care and supervision services for children and adults who remain in their own homes when the offender/caregiver is removed. • Cost of transporting the body 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. • Court-related filing fees and service of process fees for victims of crime, where victim is not eligible to seek a fee waiver. <p>Note: Some of these costs may be covered by other sources. Time permitting, providers should use other existing resources (e.g., insurance, victim compensation) before using grant funds to cover gaps in services.</p> <p>Program Operating Costs:</p> <ul style="list-style-type: none"> • Registration fees for grant-funded personnel and other personnel to attend approved professional development training events. • Membership fees associated with joining a tribal or state domestic violence and/or sexual assault coalition. • Reproduction/printing costs 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. • Costs associated with meeting space/facility rental for grant activities (e.g., training event, support group, public awareness activity). Gasoline and routine vehicle maintenance costs for a vehicle that has been purchased with grant award funds. • Advertising costs: These costs include advertising in media outlets to recruit qualified applicants for grant-funded positions; publicize community awareness and education activities; and promote awareness of grant-funded activities. • Insurance: 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 	<ul style="list-style-type: none"> • Court-imposed penalties, fines, or costs.
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	<p>program, or transitional housing facility. The cost of property insurance must be properly apportioned to this award if the facility will be used for other personnel and/or for non-grant related activities.</p> <ul style="list-style-type: none"> • Stipends: Stipends may be used to provide modest and reasonable compensation for interns and program advisory board members. 	
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J. Indirect Costs

Indirect costs: Indirect costs may be charged to an award only 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 [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.

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
<p>Indirect Costs</p>	<p>Current federal indirect cost rate that is applied using one of the allowable indirect cost distribution bases outlined in the DOJ Financial Guide or (if the organization has never negotiated a federal indirect cost rate) the “de minimis” indirect costs rate of 10% of modified total direct costs.</p>	<ul style="list-style-type: none"> • Costs under an expired indirect cost rate. • Rate applied to unallowable costs. • Indirect costs that are also charged to the grant as direct costs.

GENERALLY UNALLOWABLE ACTIVITIES AND COSTS

- Activities or services 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.
- Criminal justice activities (investigation, prosecution, court, and corrections work) that are not victim services. (This does not preclude services criminal justice agencies from using grant funds to provide victim – for example, a victim advocate within a prosecutor’s office.)
- Perpetrator rehabilitation (i.e., services provided to a person on the basis of that person’s status as someone who has been accused or convicted of committing a crime). For example, prisoner re-entry services; offender drug and alcohol, behavioral health or vocational counseling; sex offender management or treatment. (This does not preclude services to a victim who has been accused or convicted of a crime.)
- Services (e.g., medical, legal, mental health) not reasonably related to needs due to crime victimization.
- Entertainment, including social, diversion, and amusement activities.
- Equipment purchases for another organization to perform victim related services.
- 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.)
- Food/beverages/meals/refreshments at meetings, conferences, or trainings. (This does not preclude food and beverages provided as direct services to victims – e.g., emergency meals for a domestic violence victim.)
- Fundraising activities
- Home office workspace and related utilities
- Lobbying
- Payment of temporary key personnel in vacant positions (unless prior approval has been given by OVC)
- Grant writing
- Public presentations NOT reasonably related to the funded victims service project
- Salaries and expenses for non-grant-related staff and activities
- Legal services for criminal defense and tort actions
- Audit costs not associated with the organizational audit requirements of OMB Circular A-133 or subpart F of the Part 200 Uniform Requirements.
- Construction, purchase, or reconstruction of a building
- Purchasing real property
- Remediating/rehabilitating a property exposed to a biohazard (e.g., property used to manufacture controlled substances, such as methamphetamines.) Negotiating an inter-jurisdictional law enforcement MOU/MOA, or other protocol and procedures for inter-jurisdictional cooperation unrelated to crime victim services.

Additional unallowable costs or activities can be found in [Subpart E – Cost Principles](#) of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and in [Section 3.13 Unallowable Costs](#) of the DOJ Grants Financial Guide.