

## ALLOWABLE COSTS

In order to be allowable under federal awards, costs must be allocable to a particular federal award as a direct or indirect cost, authorized under the particular award program, and reasonable. In addition, there must be adequate documentation to support the cost.

Personnel and Fringe Benefits costs are best way to spend all your grant funds. There are, however, other costs that may be reimbursed by the grant.

If entering into a new contract under the JJ10 grant, subrecipients must follow Uniform Guidance Procurement Standards (2 CFR 200.317-326) given regulatory effect by way of 2 C.F.R. Part 2800, Uniform Administrative Requirements, Cost Principles, and Audit Requirements by the Department of Justice.

Please note that if your agency elects the Indirect Cost Rate, you will not be able to be reimbursed for any expense that uses the FTE or TCS factors.

***If you have a question about whether your expense is allowable, please contact your assigned Federal Grant Accountant prior to incurring the cost.***

Below are costs, separated into their Budget categories, that are commonly reimbursed:

### Child Safety

Background checks –

- Volunteers (TCS or Other 100%): Volunteer background checks for the month can be allocated to the grant based on the TCS factor. Alternatively, if your agency has background checks that specifically identify the JJ10 volunteer, you would be reimbursed for 100% of that cost.
- Staff (Other 100%): Any background checks on your employees that are performed specifically because of the new federal grant requirement are reimbursable at 100%. Note that if your agency already performs background checks that meet the federal grant requirement, the background checks are not reimbursable.
- Contractors (Other 100%): Any background checks performed on a contractor to specifically meet the new federal grant requirement are reimbursable at 100%. Note that if your agency already performs background checks that meet the federal grant requirement, the background checks are not reimbursable.

General Liability (TCS): Cost for your General Liability premium can be allocated to the grant based on the TCS factor. Please note that these costs should be expensed evenly throughout the year (i.e. accrued). The full lump sum payment cannot be claimed in the month it is paid. The installment fee is not allowable for reimbursement under the grant.

## **Facilities**

Rent (FTE): A portion of the rent can be reimbursed based on the FTE factor.

Utilities (FTE): A portion of the utility expenses (e.g. phone, internet, electricity) can be reimbursed based on the FTE factor.

## **Contract Specialist**

Accounting Firm costs (Other 100%): Costs for a 3rd party accounting firm are reimbursable for time worked directly on JJ10 grant activity. Please follow your Procurement Policy. All documentation (e.g. 3 quotes) should be retained at your agency in the event of an audit. Please refer to the separate documentation of Accounting Services for detail instructions on how to claim this expense on the Reimbursement Request.

Speaker fee (Other 100%): If you have attained prior approval from BBBSA, the cost related to hiring a speaker for a JJ10 parent engagement activity can be reimbursed at 100%. Please follow your Procurement Policy. All documentation (e.g. 3 quotes) should be retained at your agency in the event of an audit.

## **Supplies\***

Program Supplies (Other 100%): These costs are for supplies directly related to the JJ10 grant (e.g. parent engagement activity).

Office Supplies (FTE): Costs for pens, copy paper, folders, etc. are allowable for reimbursement based on the FTE factor.

Note: Janitorial Supplies are no longer reimbursable. Items in this category include paper towels, facial tissue, disinfectant wipes, hand sanitizers, toilet paper, air fresheners, etc. However, during this COVID-19 pandemic, items to keep your office safe such as disinfectant wipes, hand sanitizers, and face masks may be allowed for reimbursement.

*\*Costs in this category must be determined to be project specific (with the exception of general office supplies) as opposed to general purpose in nature before they can be charged directly to a federal award. See ORS' Guidelines on Charging Administrative Costs to Federal Grant Awards for details regarding this.*

## **Travel**

Mileage (TCS or Other 100%): Cost for local travel to conduct grant-related business. The employee must be listed on the budget as working on the grant. Please see separate Mileage documentation for instruction on how to claim this expense.