



COPS
Community Oriented Policing Services
U.S. Department of Justice

FY 2020 COPS Office School Violence Prevention Program

Federal funding: Allowable and unallowable costs

ALLOWABLE COSTS

All requests must contribute directly to the specific purpose of the award project and relate to the parameters stipulated in the STOP School Violence Act of 2018, Consolidated Appropriations Act, 2018, Public Law 115-141, Division S-Other matters, Title V., as amended in 34 U.S.C. § 10551(b)(5)–(9). In addition, each item must programmatically link to the activities described in your application. To the maximum practicable extent, all equipment and products purchased with these funds must be American-made. Applicants may request allowable improvements for which they have a demonstrated financial need that support a comprehensive approach to preventing school violence and are individualized to the needs of each impacted school.

The allowable use of funds under this program include the following:

- Coordination with local law enforcement
- Training for local law enforcement officers to prevent school violence against self and others
- Placement and use of metal detectors, locks, lighting, and other deterrent measures
- Acquisition and installation of technology for expedited notification (to law enforcement) during an emergency
- Any other measure that the COPS Office Director determines may provide a significant improvement in security

Each of the categories does not include an exhaustive list of allowable and unallowable costs but rather includes frequent requests and guidance. Budget requests may be made in the categories described in the following sections.

COORDINATION—Civilian/Nonsworn personnel (salaries and benefits)

Civilian staff must be hired on or after the award start date and positions must directly relate to the SVPP project. Examples of allowable personnel and fringe benefits costs include those for school safety coordinators, project coordinators, project managers, technology managers, emergency management coordinators, or trainers.

The COPS Office will pay only for fringe benefits listed here.

- 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
 - Prescription drugs
 - Professional liability insurance
 - State funded retirement system
 - Vision insurance

Please note: Allowable overtime costs, if requested, must be included within the "Other Costs" budget category.

EQUIPMENT/TECHNOLOGY

Equipment and technology items must be clearly linked to the enhancement or implementation of the SVPP project. Examples of such items may include the following:

Equipment

- Entry control equipment
 - Door locking mechanisms and access control doors
 - Peepholes for classroom doors
- School site alarm and protection systems
 - Motion detectors
- Metal detectors and X-ray machines (including portable)
 - Hand held
 - Walk through
- Lighting (on school grounds)

Technology

- Communication technology
 - Emergency call box
 - Intercom or public address (PA) system
 - Panic and alarm systems
 - Two-way radios
- Emergency alerts
 - Automated text messages or email
- Identification technology
 - ID scanning devices (and accompanying equipment)
- Laptops (directly related to SVPP)
- Maps of schools or bus routes
 - GIS Software
- Printers (directly related to SVPP)
- Social media monitoring
 - Automated scans of online content
- Tracking systems
 - Smart phone applications
- Video surveillance technology
 - Surveillance cameras or systems (and accompanying equipment)
- Violence prediction technology
 - Data-driven software

SUPPLIES

Generally, supplies include any materials that are expended or consumed during the course of the SVPP project. Such costs may include training manuals, paper, printer ink, pens, postage, etc. All supply items must be directly related to the SVPP project.

TRAVEL/TRAINING

Travel and training costs include grant-related travel costs for the awardee to visit other jurisdictions engaged in similar programs or to attend conferences or trainings directly related to the goals of the project. Expenses for transportation, lodging, meals, and incidental expenses (if travel is more than 50 miles from the program location) will be reviewed in accordance with applicable guidelines as part of the application process. An example of such training would be school violence prevention training for law enforcement officers.

CONTRACTS/CONSULTANTS

Consultant expenses and contracts include goods or services that directly contribute to the implementation or enhancement of the project. The use of a consultant should be more economical than direct employment. Contract and consultant costs may include costs to provide one-time training to staff for equipment operation and usage and contracting or consulting services that provide such things as needs analysis, installation, and testing.

Compensation for individual consultant services procured under a COPS Office award must be reasonable and allocable in accordance with OMB cost principles and consistent with that paid for similar services in the marketplace. Unless otherwise approved by the COPS Office, consultant rates will be based on the salary a consultant receives from his or her primary employer, as applicable, up to \$650 per day. For consultant or contractor rates that exceed \$650 per day, the COPS Office requires written justification if the consultants or contractors are hired through a noncompetitive bidding process and recipients must receive COPS Office approval of those rates before drawing down funds. Determinations will be made on a case-by-case basis.

OTHER COSTS

Other costs may include such items as software and prepaid warranties or maintenance agreements (not to exceed 36 months), overtime costs for civilian personnel engaging in SVPP-related activities, or other miscellaneous items that have a direct correlation to the overall success of a recipient's project objectives (such as awareness campaigns) and are necessary for the project to reach full implementation.

- Fencing/gates/poles (for lights or cameras)
- Shipping costs

Applicants must provide sufficient explanation for items requested via the "Budget Narrative" section of this application.

In addition, any publication materials developed or purchased with federal award funds must contain the following designation: "This project was supported by award number _____ awarded by the U.S. Department of Justice, Office of Community Oriented Policing Services. The opinions contained herein are those of the author(s) and do not necessarily represent the official position or policies of the U.S. Department of Justice. References to specific agencies, companies, products, or services should not be considered an endorsement by the author(s) or the U.S. Department of Justice. Rather, the references are illustrations to supplement discussion of the issues."

SUBAWARDS

In addition, the awarded entity may use the funds to contract or make subawards (for the above purposes) to the following:

- Local educational agencies
- Nonprofit organizations (excluding schools)
- Units of local government or tribal organizations

UNALLOWABLE COSTS—REQUESTS WILL NOT BE FUNDED

The items listed in this section are generally considered unallowable and will be funded only under *extremely limited and extenuating circumstances* and at the discretion of the COPS Office. Before including any of these items in your budget and application, please contact your COPS Office Grant Program Specialist at 800-421-6770.

This is not an exhaustive list, and items not listed here 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.

Requests for reimbursement of items purchased or expenses incurred prior to the award start date will not be funded.

SWORN PERSONNEL

- Salaries and benefits of sworn officers

COORDINATION—Civilian/Nonsworn personnel

- Salaries and benefits of civilian security guards
- Salaries and benefits of staff or other personnel who do not directly contribute to the implementation of the program

Please note: Restrictions on overtime costs are listed under “Other Costs.”

EQUIPMENT/TECHNOLOGY

- Ammunition (including training ammunition)
- Armored vehicles
- Automatic license plate recognition software
- Bayonets
- Bikes and associated equipment
- Biometric technology
- Body armor
- Body wire equipment
- Body worn cameras
- Bomb detection technology
- Bulletproof vests and accessories
- Buses, shuttles, or transit vans
- Bunker shield(s)
- Camouflage uniforms
- Cellular or satellite phone airtime
- Closed-circuit televisions (CCTV)
- Communication boxes
- Communication towers
- Computer-aided dispatch (CAD) systems or records management systems (RMS)

- Dictation systems
- Electronic control weapons (ECW)
- Explosives
- Firearms (including training firearms)
- Fitness equipment
- General law enforcement vehicles (including patrol cars and leased vehicles)
- Golf carts or motorized personal vehicles
- GPS devices
- Grenade launchers
- Handcuffs and weapons
- Incentives for research or participation in program activities
- Laser spectroscopy devices
- License plate readers (LPR)
- Manned aircraft
- Mobile data terminals (MDT)
- Nonmotorized vehicles
- Office equipment (copiers, fax machines, etc.)
- Pagers (including service time)
- Phone lines and voicemail systems
- Prisoner transport vehicles
- Radar guns or equipment
- Recreation equipment (including tents and coolers)
- Robotic cameras
- Shared items between projects
- Simulators or augmented reality programs
- Standard issue police vehicle equipment (including light bars, cages, and siren packages)
- Stun guns or electroshock devices
- Televisions, VCRs, DVD players, or projectors
- Thermal imaging devices
- Tracked (armored) vehicles
- Trinkets and other conference takeaways
- Unmanned aerial vehicles (drones)
- Weaponized aircraft, vessels, or vehicles of any kind
- Equipment or technology not directly linked to the SVPP award

SUPPLIES

- Entertainment, including amusement, diversion, social activities, and any associated costs (e.g., tickets to shows or sporting events, meals, lodging, rentals, transportation, gratuities)
- Standard office supplies not directly linked to the SVPP project

TRAVEL/TRAINING

- Bar charges or alcoholic beverages
- Catering
- Costs exceeding Federal Travel Regulations if no other organizational written policy is supplied that supersedes these established rates
- Credit card fees
- Entertainment, including amusement, diversion, social activities, and any associated costs (e.g., tickets to shows or sporting events, meals, lodging, rentals, transportation, gratuities)
- Firearms training
- Food and beverages at conferences, meetings, or trainings your organization is hosting
- Foreign travel
- GPS and Easy Pass rentals (when renting a car)
- Laundry services while on travel
- Local travel costs (lodging, meals, per diem, or transportation costs) within a 50-mile radius of the project location
- Mileage reimbursement, rental cars, parking fees, or taxi fare for local travel within a 50-mile radius of the project location
- Paying for meals other than your own
- Tips or gratuities
- Travel or training not directly related to the SVPP award

CONTRACTS/CONSULTANTS

- Any consultant fees in excess of \$650 per day must receive prior written approval from the COPS Office, contingent upon written justification by the recipient, if the consultant or contractor is hired through a noncompetitive bidding process
- Contractual agreements that cannot be directly linked to the SVPP award
- Maintenance or service contracts that extend the life of the award period (multiyear contracts and extended warranties are allowable but must be paid in full within the initial award period and must not exceed the award period)

OTHER COSTS

- Advertising and public relations designed solely to promote the recipient
- Animals (including dogs and horses) including associated supplies, food, transportation, and veterinary expenses
- Construction and renovation costs

- Costs for audits not required or performed in accordance with the Office of Management and Budget (OMB) Circular A-133 or 2 C.F.R. Part 200 Subpart F – Audit Requirement are unallowable. If the applicant agency did not meet the applicable expenditure threshold during the organization’s fiscal year, the cost of any audit performed may not be charged to the award.
- Costs incurred for intramural activities, student publications, student clubs, and other student activities
- Freight
- Fringe benefits
- Fuel costs
- Hazard pay
- Land acquisition including renting, leasing, or construction of buildings or other physical facilities
- Narcan
- Non-holiday premium pay
- Indirect costs
- Maintenance of vehicles and enhancements (such as mounts)
- Membership fees to organizations whose primary activity is lobbying
- Office rental or leased space
- Overtime for civilian personnel not directly involved in the department’s project or which exceeds 20 percent of the total award budget
- Other costs not directly related to the SVPP award
- Severance pay
- Standard office furniture
- Standard or dress uniforms or uniform accessories