

FY 2026 U.S. Department of Justice Coordinated Tribal Assistance Solicitation (CTAS)

Purpose Area #1—Office of Community Oriented Policing Services (COPS Office) Tribal Resources Grant Program (TRGP)

Allowable/Unallowable Costs List

This is not an exhaustive list, and items not listed below are reviewed on a case-by-case basis. All costs must be reasonable, allowable, allocable, and necessary to successfully implement the project. The COPS Office reserves the right to deny funding for items that may not be included on this list and to remove requested items from the applicant's budget that are noted as unallowable. Unallowable costs will not be approved and the costs may be ineligible to be reprogrammed to an allowable cost item.

Allowable Costs – TRGP-Hiring

Sworn Officer Salaries and Fringe Benefits

- Approved entry-level salaries and benefits for full-time newly hired or rehired sworn career law enforcement officers, tribal/village police officers, village public safety officers, and School Resource Officers (SRO).

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 line item (within Section B of the Budget Detail Worksheet).

- Approved fringe benefits, which should be listed as separate line items on the Budget Detail Worksheet:
 - Health insurance
 - Life insurance
 - Medicare (disability insurance taxes); the current tax rate is 1.45%
 - Retirement pension
 - Sick leave (if not included in base salary calculate using an 8-hour workday)

- Social Security (old age, survivors', and disability insurance taxes); the current tax rate is 6.2%
- Unemployment insurance
- Vacation (if not included in base salary calculate using an 8-hour workday)
- Workers' compensation
- Include the following fringe benefits in the **Section B - Budget Detail Worksheet** narrative section:
 - 401(k) plan
 - Accident insurance
 - Accidental death and dismemberment insurance
 - Bonding insurance
 - "Cafeteria plan" (a separate written plan maintained by an employer for employees that meets specific requirements and regulations of section 125 of the Internal Revenue Code)
 - Dental insurance
 - Disability insurance
 - Federal Unemployment Tax Act (FUTA) tax
 - Holiday pay (if not included in base salary calculate using an 8-hour workday)
 - Liability insurance
 - Police trust
 - Prescription drugs
 - Professional liability insurance
 - Shift differential payments, such as night differential pay
 - State-funded retirement system
 - State Unemployment Tax Act (SUTA) tax
 - State versions of worker's compensation (e.g., Labor and Industries for the state of Washington)
 - Survivor benefit plan
 - Vision insurance

Indirect costs (IDC)

- A signed current indirect cost rate agreement must be included with application. If the rate agreement is expired at the time of application, the applicant should demonstrate that negotiations with the Interior Business Center for a current rate are in progress. Attach a copy of the expired fully executed and approved Indirect Cost Negotiation Agreement to the application.
 - **De minimis rate:** Applicants that do not have a current Federal negotiated indirect cost rate (including provisional rate) may elect to charge a de minimis rate of up to 15 percent of modified total direct costs (MTDC).¹

¹ MTDC includes direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and the first \$50,000 of subawards (regardless of the period of performance of the subawards under the award). See 2 CFR 200.1 "Modified Total Direct Cost (MTDC)."

Allowable Costs – TRGP-Equipment and Training

Indirect costs

- Please refer to the above section on indirect costs.

Civilians

- Salaries and fringe benefits for civilian methamphetamine or opioid coordinators.
- Salaries and fringe benefits for consultants supporting strategic planning for law enforcement activities through advancement of community policing.

Equipment and Technology

Vehicles

- Basic vehicle accessory packages (include as cost of vehicle if installed before delivery)
- Boats
- Marked patrol sedans
- Special conveyances such as sport utility vehicles, bicycles, motorcycles, snowmobiles, all-terrain vehicles (ATV) / utility terrain vehicles (UTV), boats, evidence collection vans, etc.
- Speed detection equipment (radar detectors, LIDAR, license plate readers, speed trailers)
- ATV/UTV trailers

Technology

- Gunshot detection systems
- Automated fingerprint identification systems
- Automated/electronic booking systems
- Communication systems including narrow band upgrade equipment and vehicular satellite radio systems
- Computer aided dispatch (CAD) systems / dispatch systems
- Computer hardware, tablets, and software (including software related to accreditation)
- Crime mapping software
- E-citation equipment
- Global positioning systems (GPS)
- Hardware/software upgrades
- In-car video cameras
- Interoperable communications technology
- Equipment to support the rapid deployment of the Nationwide Public Safety Broadband Network (NPSBN) and use of FirstNet devices and application portfolios²
- Mobile data computers/laptops/terminals
- National Crime Information Center (NCIC) systems

² Applicants interested in broadband investments should consult with FirstNet to ensure investments meet all technical requirements to operate on the network. Please refer to FirstNet's contact information at <http://www.firstnet.gov/>.

- Radio Frequency Identification Reader Technology for tribal patrol cars and officers
- Records management systems (RMS)
- Satellite communications systems
- Uniform Crime Report (UCR)/National Incident-Based Reporting System (NIBRS) compliant crime data systems

“Other” Equipment and Technology

- Vehicular satellite radio systems (does not include airtime/service plans)
- Unmanned aircraft systems (UAS, also commonly referred to as unmanned aerial vehicles or drones) and related training and supplies³
- Thermal imaging equipment (for search and rescue purposes only)

Supplies

Standard Officer Tools and Supplies

- Standard-issue equipment (e.g., batons, flashlights, bicycle helmets, pepper spray, handcuffs, holsters, gun belts)
- Identification badge(s) / other insignia (nameplates, etc.)
- Ballistic resistant body armor (i.e., ballistic vests, carriers, rifle plates)⁴
- Standard officer uniforms and footwear (e.g., shirts, pants, boots, coats, belts, hats, gloves). Apparel with the department’s logo is subject to prior approval.
- Primary issue handguns, shotguns, rifles and weapon sights
- Gun magazines (maximum of three per officer allowed)
- Gun safes (in police vehicles only) and gun racks
- Tasers (conducted energy weapon [CEW]) and accessories
- Pepper ball guns and beanbag shotguns (excluding ammunition)
- Search and rescue equipment (i.e., first aid kits, diving gear, flotation devices)
- Night vision equipment
- Portable/mobile radios and holders
- Body-worn cameras (including related expenses, e.g., software, service, storage)

“Other” Supplies

- Hazmat suits or similar Personal Protective Equipment (PPE) (excluding hazmat suits for drug laboratory cleanup)
- Gas masks
- Satellite and cellular phones (does not include airtime/service plans)
- Manuals, reference books, etc.
- Signs (labor, maintenance, and construction costs are not allowed)

³ See the FY26 TRGP Application Resource Guide for additional information on the requirements for UAS purchases.

⁴ Ballistic resistant body armor vests purchased with TRGP funds must have been tested and found to comply with the latest applicable National Institute of Justice ballistic resistant body armor standards and appear on the NIJ Compliant Products List at <https://nij.ojp.gov/topics/equipment-and-technology/body-armor/ballistic-resistant-armor>.

- Hydraulic winches
- All-in-one printer/fax/copier (individual fax or copier not allowed)
- Defibrillators
- Breathalyzers
- Digital 3D camera used for crime scene investigating and processing
- Narcotics and explosives testers, drug test kits
- Marketing materials and office supplies for anti-methamphetamine/anti-opioid projects only (the marketing materials can be in addition to anything within the allowable cost list of equipment and training items)

Travel/Training

- Basic law enforcement training (state academy; BIA Indian Police Academy in Artesia, New Mexico; Navajo Nation's Academy). There are no costs for registration, lodging, and meals at BIA's training.
 - Alaska hiring awardees: Training such as Alaska State Trooper Academy in Sitka, University of Fairbanks Police Academy, and Basic Village Police Officer (VPO)/Tribal Police Officer (TPO) Academy offered by Yuut Elitnaurviat in Bethel, Alaska, is available on a regular basis.
- Computer training
- Fire investigation training
- Human trafficking training
- Missing or Murdered Indigenous Persons (MMIP) training
- Reimbursement for transportation (travel must be more than 50 miles from program location), lodging, and per diem (meals and incidental expenses) costs associated with training
- Specialized law enforcement training
- UCR/NIBRS training
- Urban search and rescue training equipment

Other Costs

- Background investigations (for newly hired officers only)
- Psychological evaluations for new recruits
- Maintenance agreements/warranties (limited to equipment and training award period of three years)
- Overtime hours, limited as follows:
 - Sworn force of fewer than 20 officers: No more than \$50,000 total.
 - Sworn force of 20 or more officers: No more than \$75,000 total.
- Shipping costs
- Human trafficking and MMIP investigative activities (requested items can be in addition to anything within the allowable cost list of equipment and training items)
- Labor costs for equipment installation, e.g., vehicle accessory packages, CAD/RMS systems, other technology

Contracts/Consultants

Compensation for individual consultant services procured under a COPS Office award must be reasonable, allowable, and allocable in accordance with 2 C.F.R. 200, Subpart E—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 which exceed \$650 per day, the COPS Office requires written justification if the consultants or contractors are hired through a non-competitive bidding process and recipients must receive COPS Office approval of those rates before drawing down award funds. Determinations will be made on a case-by-case basis.

If an applicant proposes a program or activity that would deliver services or benefits to individuals, the costs of taking reasonable steps to provide meaningful access to those services or benefits for individuals with limited English proficiency may be allowable. Reasonable steps to provide meaningful access to services or benefits may include interpretation or translation services, where appropriate.

If awarded, the recipient will agree that it and its subrecipients, to the greatest extent practicable, will provide a preference for the purchase, acquisition, or use of goods, products, and materials produced in and services offered in the United States. 2 C.F.R. § 200.322 and Executive Order 14005 “Ensuring the Future is Made in All of America by All of America’s Workers,” January 25, 2021.

Unallowable Costs

Federal Funding Restrictions

Please be advised that COPS Office funding must not be used for the following:

1. To directly or indirectly support or subsidize an educational service agency, state educational agency, local educational agency, elementary school, secondary school, or institution of higher education that requires students to have received a COVID-19 vaccination to attend any in-person education program.
2. To promote gender ideology.
3. For projects that provide or advance diversity, equity, and inclusion. diversity, equity, inclusion, and accessibility, or environmental justice programs, services, or activities.
4. State and local governments and law enforcement agencies that have failed to protect public monuments, memorials, and statues from destruction or vandalism.

If awarded, and it is determined that the applicant is not in compliance with the funding restrictions, the COPS Office may place a hold on the award and/or take other remedial action.

Requests that will Not be Funded

In addition to the unallowable costs identified in the DOJ Grants Financial Guide at <https://www.ojp.gov/funding/financialguidedojo/overview>, award funds may not be used for the following:

- Salaries and benefits for locally funded employees
- Severance pay, hazard pay, non-holiday premium pay, and employee's saving account
- Salaries and benefits for unallowable civilian personnel (administrative assistant, evidence technician, etc.)
- Active shooter gear, kits, etc.
- Surplus vehicle inventories such as tires, replacement boat trailers, spare items, etc. that are not part of the originally awarded purchase and/or accessory package
- Airtime, service agreements, or prepaid voice and data plans for communications networks, cellular phones, and satellite phones
- Ammunition
- Biometric technology including facial recognition technology
- Certain telecommunication and surveillance video equipment⁵
- Food and beverages at conferences, meetings, or trainings
- Labor and construction/renovation costs
- Contractor/consultant expenses for grant writing purposes
- Crisis negotiation equipment (i.e., through-wall imaging system, team rappel package for crisis negotiation purposes)
- Live animals (including dogs and horses) and associated costs, such as food, transportation, and veterinary expenses
- Drug laboratory cleanup costs
- Electronic storage area network and electronic door control system
- Fitness instructor courses/training and defensive tactics equipment
- Local travel costs (lodging, meals, per diem, or transportation costs) within a 50-mile radius of the program location, including mileage reimbursement, rental cars, parking fees, and/or taxi fare for local travel
- Luxury or sports vehicles (i.e., Charger, Mustang)
- Metal detectors
- Maintenance service contracts and/or warranties that exceed the life of the award period (multiyear contracts and extended warranties are allowable but must be paid in full within the initial award period of 36 months)
- Modular buildings for office space
- Office equipment and furniture (desks, chairs, etc.)
- Office rental space
- Opioid reversal agents such as naloxone

⁵ Telecommunications equipment or services by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities) and video surveillance, telecommunication equipment, or services by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities) are prohibited.

- Phone lines/utilities/voice-mail systems
- Portable/modular structures
- Prisoner transport vehicles
- Surveillance equipment, systems, towers
- Direct costs for office supplies (stamps, paper, pencils/pens, stationery, etc.) **except** for anti-methamphetamine/anti-opioid projects only, if the anti-methamphetamine/anti-opioid project office supply costs are not already part of the indirect cost rate pool
- SWAT-specific equipment (e.g., battering rams / similar entry devices, breaching tool sets, electronic sights)
- Tactical equipment and supplies
- Travel costs associated with requesting to send more than two individuals to the CTAS new awardee orientation
- Trinkets and other conference takeaways
- Unmarked/undercover vehicles
- Vehicle leasing
- Vehicle maintenance costs (oil changes, fuel costs, vehicle insurance, etc.)