

Allowable/Unallowable Costs

Allowable Costs

Allowable costs are those costs consistent with the principles set out in the Uniform Guidance 2 C.F.R. § 200, Subpart E, and those permitted by the grant program's authorizing legislation. To be allowable under Federal awards, costs must be reasonable, allocable, and necessary to the project, and they must also comply with the funding statute and NCA requirements.

Use the following list of Allowable and Unallowable costs as a guideline. It does not mention every item(s) that is allowed for purchase with NCA funds. All costs must be incurred during the grant year. Please direct questions about specific items to the Grants Management Department at 1-800-239-9950. For additional guidance and information always consult the DOJ Financial Guide at [2022 DOJ Financial Guide](#).

Personnel

- Salaries
- Fringe benefits

Travel

- Airfare, railway fare, bus fare
- Most economical fare (coach class)
- Shuttle service and taxicab fares
- To/from/between airports and hotels and conference centers ONLY
- Tolls
- Parking fees

Lodging

- Up to the maximum federal nightly lodging rate for the city + applicable taxes
- Available at <http://www.gsa.gov>
- Per diem rate (for lodging) x (number of people) x (number of days)

Training

- Registration fees
- Rental of conference rooms or meeting space

- Equipment rental

Mileage

- Auto travel to meetings, trainings, and work-related events for staff and consultants
- Up to the maximum federal mileage rate
- Available at <http://www.gsa.gov>
- Gas reimbursement only if mileage reimbursement is not requested

Consultant

Defined as anyone not on agency's payroll and receiving compensation for work.

Up to the maximum daily consultant rate: \$650/day based on an 8 hour day, if a consultant works less than 8 hours follow the rate of \$81.25 a hour

- Trainers
- Speakers
- Professional services
- Computer technicians
- Therapists
- Interviewers
- Nurses
- Any individual conducting contract work on the CACs behalf (medical exams, therapy, accountants, etc.)

Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The prep time allocated for the provision of these services may be included in an 8 hour workday, however, the correlation with the time spent on conducting the actual project must be reasonable and justifiable.

Supplies

- General office supplies
- Printing materials and supplies
- Software or other technology tools that are below \$5,000

Equipment

- Interviewing equipment
- Medical equipment
- Software above \$5,000

Other

- Audit costs for entities that expend \$750,000 or more during their fiscal year in federal awards must be prorated and charged to the grant based on the ratio of all Federal grants being audited
- Postage
- Publications and periodicals (i.e. medical journals, advocacy related, managerial)
- Publicity (i.e. brochures, ads, signs)
- Recording, transcription, or translation services
- Membership fees for professional organizations
- NCAtrak and other case tracking software
- Insurance
- Rent/lease of space for agency
- Electric, gas, water
- Telephone, Internet, teleconferencing
- Maintenance and grounds keeping services
- NCAtrak and other case tracking software
- Insurance
- Rent/lease of space for agency
- Electric, gas, water
- Telephone, Internet, teleconferencing
- Maintenance and grounds keeping services

Unallowable Costs

Under federal awards there are costs that are categorized as unallowable that will not be reimbursed. Awardees must not use award or match funding for unallowable costs. Also within the category of unallowable costs are any costs considered inappropriate by NCA as a pass-through entity.

Standard unallowable costs are identified in [2 C.F.R. § 200, Subpart E - Cost Principles](#) and [2 C.F.R. § 200.31](#) (Disallowed Costs). (For-profit entities and hospitals follow different cost principles - see FAR 31.2, and 2 C.F.R. Part 200b Appendix. IX, respectively). The general list below contains some items of unallowable costs that may be of particular relevance to the NCA grants, however, it is not a comprehensive list of all costs that may be considered unallowable or non-relevant under the specific grant type awarded. Please direct questions about specific items to the Grants Management Department at 1-800-239-9950. For additional guidance and information always consult the DOJ Financial Guide at [2022 DOJ Financial Guide](#).

- Any expenditure that is not directly related to the Children's Advocacy Center and the mission of the CAC is unallowable.
- Any activity or payment related to lobbying or fundraising (to finance related or complementary project activities) is unallowable.
- Any expenditure not directly related to the NCA-approved goals and objectives of the project.
- Any costs that are incurred either before the start of the project period or after the expiration of the project period.

Travel

- Recreational trips during a conference (from training center to mall or restaurant)
- Cancellation fees or ticket change fees
- Rental Cars (Unless the agency has clearly demonstrated that this is the least expensive means of transportation for group travel)
- Meals & Incidentals- no grant funds may be used to purchase or reimburse meals or food. There will be no exceptions during the grant period.

Lodging

- Telephone, Internet charges, laundry, movie costs, or mini bar charges incurred at the hotel
- Lodging costs that exceed the federal per diem rate as published on <http://www.gsa.gov> for the dates and destinations of travel cannot be charged to these grant funds. They are unallowable costs.

Training

- Entertainment
- Sporting events
- Passport charges or visa fees
- Cancellation fees
- Attrition fees

Personnel

- Dual compensation of salaried employees
- Stipends for attending training
- Bonuses
- Health insurance reimbursement unless purchased through the CAC
- Salary for employees or consultants for time spent lobbying or fundraising

Rent/Utilities

- Late fees
- Rent or utilities paid to any individual that is a staff person (or immediate family member) of the Children's Advocacy Center or fiscal agent for the grant award

Other

- Audits for entities that expend less than \$750,000 during their fiscal year in federal awards are unallowable costs
- Land acquisition
- Corporate formation fees
- Non-profit incorporation fees
- Credit card fees
- Fines and penalties
- Tips/gratuities
- NCA annual Membership fees
- NCA Accreditation and Re-Accreditation fees
- Under chapter subawards - Chapter membership fees
- Membership fees in any country club or social or dining club or organization
- Membership in organizations whose primary purpose is lobbying
- New construction
- Routine renovations
- Remodeling
- Mortgages
- Capital campaigns
- Vehicle purchases
- Bar charges/alcohol beverages
- Furniture of any kind and soft furnishings of any kind
- Artwork (i.e. paintings, murals, frames, sketches, sculptures)
- Giveaways of any kind- examples:
 - Toys (therapeutic toys used during therapy or interviews are allowable)
 - Clothing items
 - Food and beverages (even for children who come for an interview)
 - Promotional materials to be given out as part of outreach (pens, mugs, toys, etc.)