

U.S. Department of Justice  
Coordinated Tribal Assistance Solicitation  
**Purpose Area #1—Office of Community Oriented  
Policing Services (COPS Office)**

**FY 2016 Allowable/Unallowable Costs List**

Public safety and community policing (COPS Office Tribal Resources Grant Program-Hiring), CFDA#16.710

Public safety and community policing (Tribal Resources Grant Program-Equipment/Training), CFDA#16.710

**This is not an exhaustive list, and items not listed below 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. Agencies are expected to request items that show a direct link between the requested item and the applicant's project.**

Personnel

- Newly hired or rehired sworn law enforcement officers, including Village Public Safety Officers (approved entry-level salaries and benefits for full-time career law enforcement officers). **Note:** *Grantees must rehire law enforcement officers who have been laid off as a result of state, tribal, or local budget reductions for deployment in community-oriented policing. 42 U.S.C. Section 3796dd(b)(1).*
- **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 expenditures may be included under Section B. Any fringe benefits that are already included as part of the agency's base salary (Section A) should not be repeated in the separate fringe listing (section B).
- Indirect costs

Aside from Social Security, Medicare, health insurance, and life insurance, the following are allowable fringe benefits:

- Dental insurance
- Vision insurance
- Prescription drugs

- Sick days (if not included in base salary—calculate using 8-hour workdays)
- Vacation days (if not included in base salary—calculate using 8-hour workdays)
- Holiday pay (if not included in base salary—calculate using 8-hour workdays)
- Retirement pension
- Workers' compensation
- Unemployment
- Disability insurance
- Accidental death and disability
- 401(k) plan
- Liability insurance
- Shift differential payments
- Accident insurance
- Bonding insurance
- Police trust
- State funded retirement system
- Professional liability insurance
- Federal Unemployment Tax Act (FUTA) tax
- Survivor benefit
- Salaries and fringe benefits for methamphetamine coordinator

\*Other benefits, such as severance pay, hazard pay, etc., are not allowed. The COPS Office will not pay for any fringe benefits not listed above, and if your agency routinely pays those benefits your agency will be required to do so with local funds.

### Uniforms and basic-issue equipment

- Baton and baton holders
- Bicycle helmets
- Bulletproof vests\*/Body armor (i.e., ballistic vests)
- Defibrillators
- Dress uniforms (dress coat, dress shirts, dress pants, ties)
- Standard uniforms (uniform shirts, trousers, ties, belts)
- Footwear (dress shoes, athletic shoes, boots)
- Gas masks
- Gun belts and belt accessories
- Gun magazines
- Handcuffs and cases/holders
- Hats/caps/gloves
- Hazmat suits
- Holsters
- Identification badge(s)/other insignia (nameplates, etc.)

- Manuals, reference books, etc.
- Other miscellaneous items issued to police recruits (e.g., flashlights, templates, and whistles)
- Other standard issue apparel/uniform accessories (subject to approval)
- Outerwear (raincoat, coat, jacket, reflective vest)
- Pepper spray and holders
- Phones
- Portable/mobile radios and holders
- Primary issue handguns
- Speed detection equipment
- Rescue equipment (first aid kits, diving gear, flotation devices, etc.)
- Satellite communications system
- Satellite phones
- Snow vehicles (based on demonstration of need)
- Tasers
- Weapon sights (as part of a standard issue shotgun)

**\* Any bulletproof vest purchased under TRGP (CTAS) must meet National Institute of Justice standards.**

## Technology

- All-in-one printer/fax/copier (individual fax or copier not allowed)
- Automated booking systems
- Automated fingerprint identification systems
- Breathalyzers
- Cell phones (no airtime minutes allowed)
- Communication systems including narrow band upgrade equipment and vehicular satellite radio systems
- Computer aided dispatch (CAD) systems/Dispatch systems
- Computer hardware and printer
- Computer software
- Conducted energy devices (Tasers)
- Crime mapping software
- Global positioning systems (GPS)
- Hardware/software upgrades
- In-car video cameras
- Interoperable communications technology
- License plate readers
- Mobile data computers/laptops/terminals
- National Crime Information Center (NCIC) systems
- National Incident-Based Reporting System (NIBRS)/UCR compliant crime data systems

- Night vision equipment
- Records management systems (RMS)
- Signs (construction not funded)
- Satellite phones

### Police Vehicles

- Police vehicles
- Basic vehicle accessory packages
- Special conveyances such as sport utility vehicles, bicycles, motorcycles, snowmobiles, terrain vehicle, boats, etc. (based on demonstration of need)
- Vehicular satellite radio systems
- ATVs
- Boats

### Other Costs

- Marketing materials and office supplies for anti-methamphetamine projects only
- Indirect costs (when applicable)
- Warranties not to exceed 36 months (longer than the grant period is unallowable)
- Background investigations (newly hired officers)

### Training

- Basic law enforcement training (state academy; BIA Indian Police Academy in Artesia, New Mexico; Navajo Nation's Academy)
- Specialized law enforcement training
- Uniform crime reporting (UCR) training
- Computer training
- Grant management training
- Transportation, lodging, per diem (meals and incidental expenses), etc. (travel must be more than 50 miles from program location). Local travel reimbursement of expenses is not allowed.

## Unallowable Costs List

- Salaries and benefits of existing employees
- Salaries and benefits for civilian personnel \*\*
- Overtime hours
- Air time, service agreements, or prepaid voice and data plans for communications networks
- Ammunition
- Assault weapons and rifles
- Body-worn cameras
- Construction/renovation costs
- Dogs (K-9)
- Electronic storage area network
- Extended warranties
- Office equipment (copiers, fax machines)
- Office furniture (desk, chairs, file cabinets, etc.)
- Supplies (stamps, paper, pencils, pens, stationary, etc.)
- Office rental space
- Phone lines/utilities/voice-mail system
- Prepaid annual satellite voice and data plan
- Tactical gear
- Vehicle leasing or rental agreements
- Vehicle fuel, parts, service, maintenance, registration, title, licenses
- Prisoner transport vehicles
- Unmanned aerial vehicles (UAVs/drones)
- Tracked armored vehicles
- Weaponized aircraft, vessels, and vehicles of any kind
- Firearms of .50 caliber or higher
- Ammunition of .50 caliber or higher
- Grenade launchers
- Bayonets
- Camouflage uniforms (does not include woodland or desert patterns based on demonstration of need or solid color uniforms)

Note that certain “controlled equipment” as described in the “Recommendations Pursuant to Executive Order 13688 Federal Support for Local Law Enforcement Equipment Acquisition,” available at [https://www.whitehouse.gov/sites/default/files/docs/le\\_equipment\\_wg\\_final\\_report\\_final.pdf](https://www.whitehouse.gov/sites/default/files/docs/le_equipment_wg_final_report_final.pdf), may be disallowed or require additional justification and certifications.

**\*\*Tribes may request funding for salaries and benefits for a methamphetamine coordinator. In addition, tribes may request items to fund a methamphetamine-related project.**