ALLOWED COSTS

*** Prorated share by program activity**

Budget Category	Description
A. Personnel / Fringe	*Regular salaries, FICA, Employee Benefits; permanent hourly labor, temporary/casual labor
B. Travel	Funds must be budgeted in compliance with State of GA Statewide Travel Regulations (e.g. mileage, meals, lodging, incidentals and airfare) and for business purposes (e.g. training, meetings, etc.)
C. Equipment	Office equipment required on agency inventory and/or exceed $5,000
D. Supplies	Supplies (e.g. office supplies, postage, copier usage, training supplies, publications, audio/video, office furniture, computer software, educational/therapeutic supplies)
E. Printing	Printed Items (e.g. letterhead/envelopes, business cards, training materials.)
F. (1) Other Costs	*Office space lease and utilities, telephone, internet charges, pagers, cell phones, repairs/maintenance, insurance and bonding, dues & subscriptions, advertising, registration fees, client assistance
F. (2) Consultant Fee	Service to be provided by individual. (e.g. 1 hour of therapy)
F. (3) Contracts	Service to be procured by a contract.

Type of Expense	Includes but not limited to	Category
Advertising	Cost to advertise, market program	Other Costs
Audit	*Fees associated with performance of an audit	Other Costs
Background Investigation	Background investigations on program staff and volunteers	Other Costs
Client Assistance/Transportation	Child care services, cost to transport participants to direct service activities, etc.	Other Costs
Computer Software	Expense for prepackaged software	Supplies
Computers, Laptops, Printers	Purpose of computers, laptops, printers <$1,000 each item	Supplies
Community Involvement/Support	Community meeting expenses for Program involvement and planning	Other Costs
Contracts	Agreements for delivery of services evidenced by a written agreement	Contracts
Equipment (office)	Purchase of copier, computer, etc. that does not exceed $5,000 for each item	Supplies
Equipment Maintenance/Repairs	Contracts for maintenance of equipment and costs of repairs	Other Costs
Evaluation	Evaluation evidenced by written agreement	Contracts
Fringe Benefits	Benefits associated with employees, health insurance, FICA, etc.	Personnel
Furniture	Purchase of office furniture > $5,000 and required on agency inventory.	Equipment
Furniture	Purchase of office furniture < $5,000	Supplies
Insurance/Bonding	Fidelity bonds on employees and hazard coverage on property	Other Costs
Meetings	Room rental, audio visual equipment	Other Costs
Consultant Fee	Fee services provided on an ongoing basis, direct service provider fees	Consultant Fee
Postage	Costs incurred in mailing materials	Supplies
Printing	Letterhead stationery, imprinted envelopes, material for participants	Printing

Salaries	Employee wages; hourly or salaried; permanent or temporary	Personnel
Scholarships	Educational assistance	Other Costs
Speaker Fee	One time fee for speaking	Contracts
Subscriptions/Memberships	Subscription to job-related publications, memberships in organizations	Other Costs
Supplies (Operations)	All types of consumable materials used in operations	Supplies
Supplies (Program)	Curricula, workbooks, videos	Supplies
Telecommunications/Telephone	*Telephone, internet charges, pagers, cell phones	Other Costs
Training/Conferences	Registration fees or tuition	Other Costs
Travel	Lodging, meals, use of vehicle for job-related activities mileage	Travel
Rent and Utilities	*Real estate rental and utilities (rent cannot be reimbursed by CJCC if the building is owned by grantee/subgrantee or if grantee/subgrantee has substantial financial interest in property)	Other Costs

UNALLOWED COSTS AND ACTIVITIES

UNALLOWED COSTS
Acquisition of land
Alcoholic Beverages
Automobile Purchase
Awards, bonuses or commissions
Cost incurred outside the award period
Construction costs including capital improvements
Corporate formation
Entertainment- (i.e. luncheons, dinners, banquets, receptions)
Federal employees' compensation and travel
*Food- no funding can be used to purchase food and/or beverages for any meeting, conference, training, or other event. Exceptions to this restriction may be made in cases where such sustenance is not otherwise available (i.e., extremely remote areas). An exception would require prior approval.
Grant preparation fee
Imputed interest charges (late fees)
Lobbying
Mileage rate may not exceed the travel regulation as published by the State Accounting Office.
Military-type equipment
No income eligibility standard may be imposed upon individuals with respect to eligibility for assistance or service supported with funds provided by this grant. No fees may be levied for assistance or services provided with funds provided by this grant.
Grant funds may not be used as direct payment to any victim
UNALLOWED ACTIVITIES
Direct services may not teach or promote religion
Supplanting funds: Federal funds must be used to supplement existing funds for direct service activities and must not replace those funds that have been appropriated for the same purpose.
Commingling of funds: Physical segregation of cash depositions are not required, however, the accounting system of all contractors and sub-contractors must ensure that agency funds are not commingled with funds from other federal agencies. Each award must be accounted for separately. Commingling of funds is prohibited on either a program-by-program or project-by-project basis.
Organized fundraising activities (e.g., campaigns, endowment drives, and solicitation of gifts), which includes salary of any individual(s) engaged in direct fundraising activity for the organization. An organization may engage in activity to "institutionalize" the CJCC-funded project for sustainability purposes; however, CJCC funds may used for the purpose of raising funds to finance non-related grant programs and/or complementary program activities.
Political activities including endorsement of any political candidate or party, use of machinery, equipment, postage, stationary, or personnel on behalf of any candidate or any question of public policy subject to referendum, in accordance with O.C.G.A. 50-20-3(f)
Address or location of any shelter facility assisted with funds provided through this grant must maintain a confidential location and shall not be made public.
No individual shall be excluded from participation in, denied benefits of, or otherwise be subject discrimination under this program and shall provide equal provision of services to clients regardless of age, gender (teenage boys and men), sexual orientation, and legally emancipated clients.