



ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION
OFFICE OF INTERGOVERNMENTAL SERVICES

SUBGRANT ADMINISTRATION GUIDE
PART II: POST SUBGRANT REQUIREMENTS

D. ALLOWABLE COSTS

1. BACKGROUND

- a. Only costs included in the approved subgrant budget and deemed allowable by federal grant regulation will be reimbursed by IGS, pending appropriate submission of reimbursement requests and supporting documentation.
- b. Generally allowable costs are those costs identified in the circulars and in the grant program's authorizing legislation. In addition, costs must be reasonable, allowable, necessary to the project, and comply with the funding statute requirements.
- c. Subgrant organizations are encouraged to seek the assistance of IGS staff in determining whether or not a cost is allowable.
- d. Further information may be obtained within the guidelines of each specific federal grant program.
 - i. VOCA - <http://www.ojp.usdoj.gov/ovc/>
 - ii. FVPSA - <http://www.acf.hhs.gov/programs/fysb/content/familyviolence/>
 - iii. STOP - <http://www.usdoj.gov/ovw/>

2. TRAVEL

- a. The approved subgrant budget must contain a line item for travel in order for a subgrant organization to seek reimbursement.
- b. The travel must be away from the official station, a minimum of 100 miles and the employee must be in travel status for more than 12 consecutive hours.
- c. Travel costs must be in accordance with approved federal, state, or organizationally approved travel policy.
- d. Travel rates must not exceed those established by the State of Arkansas.
- e. IGS reserves the right to determine the reasonableness of an organization's travel rates.
- f. The current federal travel policy and per diem rate information is available at the GSA Web site <http://www.gsa.gov>.
- g. Out-of-State travel requires prior written approval by the IGS Program Manager.
- h. No reimbursement will be provided without itemized receipts, including per diem.



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D. ALLOWABLE COSTS (cont'd)

3. RENT

- a. The approved subgrant budget must contain a line item for rent of facilities in order for a subgrant organization to seek reimbursement.
- b. The cost of space in privately or publicly owned buildings used for the benefit of the program is allowable subject to the conditions stated below:
 - i. The total cost of space may not exceed the rental cost of comparable space and facilities in a privately owned building in the same locality.
 - ii. The cost of space procured for program usage may not be charged to the program for periods of nonoccupancy.
- c. The rental cost of space in a privately owned building is allowable, subject to the conditions stated below:
 - i. Rent is not allowed if the building is owned by the subgrant organization or if the subgrant organization has a substantial financial interest in the property.
 - ii. Facility depreciation is an allowable expense.
 - iii. Costs for a publicly owned building are allowable where "rental rate" systems, or equivalent systems that adequately reflect actual costs, are employed.
 - iv. Rental costs must be determined on the basis of actual cost (including depreciation based on the useful life of the building, operation and maintenance, and other allowable costs). Inclusion of these costs in the federal subgrant from DFA prohibits them being charged elsewhere.
 - v. No costs will be included for purchases or construction that was originally financed by the Federal Government.
- d. The cost of utilities, insurance, security, and the like are allowable to the extent they are not otherwise included in rental or other charges for space. These items must be contained in the approved subgrant budget in order for a subgrant organization to seek reimbursement.
- e. Cost incurred for rearrangement and alteration of facilities required specifically for the subgrant program, or those that materially increase the value or useful life of the facility, are allowable when specifically approved by the IGS.
- f. Occupancy of Space Under Rental, Purchase or Lease with Option-to-Purchase Agreement: The cost of space procured under such arrangements is allowable when specifically approved by IGS.



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4. PUBLICATIONS

- a. Subgrant organizations are encouraged to make the results and accomplishments of their activities available to the public.
- b. A subgrant organization that publicizes project activities and results shall adhere to the following:
 - i. The publication shall include the following statement: "The opinions, findings, and conclusions, or recommendations expressed in this publication are those of the author(s) and do not necessarily reflect the views of the Department of Justice and/or the Arkansas Department of Finance and Administration".
 - ii. All materials publicizing or resulting from award activities shall contain an acknowledgement of the awarding agency assistance. An acknowledgement of support shall be made through use of the following or comparable footnote: "This project was supported by Award No. _____ awarded by the (**name of specific office/bureau**), Office of Justice Programs."
 - iii. Subgrant organizations are expected to publish or otherwise make widely available to the public, as requested by IGS, the results of work conducted or produced under a subgrant.
 - iv. Additional requirements regarding publication may be obtained by contacting IGS and/or referring to the OJP Financial Guide 2006: <http://www.ojp.usdoj.gov>