

## **UNALLOWABLE COSTS**

### **Edward Byrne Memorial Justice Assistance Grant (JAG)/ Edward Byrne Memorial Justice Assistance Grant – Law Enforcement (JAG LE) Programs**

JAG funds cannot be expended outside of JAG program areas. Even within these program areas, however, JAG funds cannot be used directly or indirectly for security enhancements or equipment for nongovernmental entities not engaged in criminal justice or public safety. Additionally, JAG funds may not be used directly or indirectly to provide for any of the following matters:

- Bar Charges/Alcoholic Beverages
- Bonuses or Commissions
- Compensation of Federal Employees
- Construction Projects (other than penal or correctional institutions)
- Corporate Formation/Startup Costs
- Costs Incurred Outside the Project Period
- Credit Card Fees
- Entertainment Costs
- Fines and Penalties
- Food and Beverages\*
- Fundraising
- Land Acquisition
- Lobbying
- Luxury items
- Membership Fees to organizations whose primary activity is lobbying
- Military-Type Equipment
- Passport Charges
- Real Estate
- State and Local Sales Taxes
- Tips
- Travel of Federal Employees of the Awarding Agency
- Vehicles, Vessels, or Aircraft\*\*
- Unmanned Aerial Vehicles/Unmanned Aircraft, Aircraft System, or Aerial Vehicles

\*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 only in cases where such sustenance is not otherwise available (i.e., extremely remote areas), or where a special presentation at a conference requires a plenary address where there is no other time for sustenance to be attained. Such an exception would require prior approval. This restriction does not apply to water provided at no cost, but does apply to any and all other refreshments,

regardless of the size or nature of the meeting. Additionally, this restriction does not impact direct payment of per diem amounts to individuals in a travel status under your organization's travel policy.

**\*\*Police cruisers, police boats, and police helicopters are allowable vehicles under JAG.**

Additional information regarding unallowable costs can be found within the OCFO Financial Guide at [http://ojp.gov/financialguide/PDFs/OCFO\\_2013Financial\\_Guide.pdf](http://ojp.gov/financialguide/PDFs/OCFO_2013Financial_Guide.pdf).

**All costs must directly relate to the goals and objectives of the proposed project. OCJS reserves the right to modify project budgets, remove costs deemed to be inappropriate and/or provide partial funding.**

## **S.T.O.P. Violence Against Women Grant Program**

S.T.O.P. funds cannot be expended outside of S.T.O.P. Violence Against Women program areas. Additionally, S.T.O.P. funds may not be used directly or indirectly to provide for any of the following matters:

- Bar Charges/Alcoholic Beverages
- Bonuses or Commissions
- Compensation of Federal Employees
- Construction Projects
- Corporate Formation/Startup Costs
- Costs Incurred Outside the Project Period
- Credit Card Fees
- Entertainment Costs
- Fines and Penalties
- Food and Beverages\*
- Fundraising
- Immigration Fees
- Land Acquisition
- Lobbying
- Luxury items
- Membership Fees to organizations whose primary activity is lobbying
- Military-Type Equipment
- Passport Charges
- Physical Modifications to Buildings (including minor renovations such as painting and carpeting)
- Real Estate/Property
- State and Local Sales Taxes
- Tips
- Travel of Federal Employees of the Awarding Agency
- Vehicles, Vessels, or Aircraft

- Unmanned Aerial Vehicles/Unmanned Aircraft, Aircraft System, or Aerial Vehicles

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Additional information regarding unallowable costs can be found within the OVW Financial Grants Management Guide at <http://www.ovw.usdoj.gov/docs/ovw-fgmg.pdf>.

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## **Family Violence Prevention and Services Act (FVPSA)**

FVPSA funds cannot be expended outside of FVPSA program areas. Additionally, FVPSA funds may not be used directly or indirectly to provide for any of the following matters:

- Bar Charges/Alcoholic Beverages
- Bonuses or Commissions
- Compensation of Federal Employees
- Construction Projects
- Corporate Formation/Startup Costs
- Costs Incurred Outside the Project Period
- Credit Card Fees
- Entertainment Costs
- Fines and Penalties
- Food and Beverages\*
- Fundraising
- Immigration Fees
- Land Acquisition
- Lobbying
- Luxury items
- Membership Fees to organizations whose primary activity is lobbying
- Military-Type Equipment
- Passport Charges
- Physical Modifications to Buildings (including minor renovations such as painting and carpeting)

- Real Estate/Property
- State and Local Sales Taxes
- Tips
- Travel of Federal Employees of the Awarding Agency
- Vehicles, Vessels, or Aircraft
- Unmanned Aerial Vehicles/Unmanned Aircraft, Aircraft System, or Aerial Vehicles

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Additional information regarding unallowable costs can be found within the HHS Grants Policy Statement at <http://www.acf.hhs.gov/sites/default/files/fysb/hhsgps107.pdf>.

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## **Residential Substance Abuse Treatment Grant (RSAT)**

RSAT funds cannot be expended outside of RSAT program areas. Additionally, RSAT funds may not be used directly or indirectly to provide for any of the following matters:

- Bar Charges/Alcoholic Beverages
- Bonuses or Commissions
- Compensation of Federal Employees
- Construction Projects (other than penal or correctional institutions)
- Corporate Formation/Startup Costs
- Costs Incurred Outside the Project Period
- Credit Card Fees
- Entertainment Costs
- Fines and Penalties
- Food and Beverages\*
- Fundraising
- Land Acquisition
- Lobbying
- Luxury items

- Membership Fees to organizations whose primary activity is lobbying
- Military-Type Equipment
- Passport Charges
- Real Estate
- State and Local Sales Taxes
- Tips
- Travel of Federal Employees of the Awarding Agency
- Vehicles, Vessels, or Aircraft
- Unmanned Aerial Vehicles/Unmanned Aircraft, Aircraft System, or Aerial Vehicles

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Additional information regarding unallowable costs can be found within the OCFO Financial Guide at [http://ojp.gov/financialguide/PDFs/OCFO\\_2013Financial\\_Guide.pdf](http://ojp.gov/financialguide/PDFs/OCFO_2013Financial_Guide.pdf).

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## **Ohio Drug Law Enforcement Fund (ODLEF)**

ODLEF funds cannot be expended outside of the statutory purpose area of the ODLEF. Even within this purpose area, however, funds cannot be used directly or indirectly for security enhancements or equipment for nongovernmental entities not engaged in criminal justice or public safety.

Additionally, ODLEF funds may not be used directly or indirectly to provide for any of the following matters:

- Bar Charges/Alcoholic Beverages
- Bonuses or Commissions
- Compensation of Federal Employees
- Construction Projects (other than penal or correctional institutions)
- Corporate Formation/Startup Costs

- Costs Incurred Outside the Project Period
- Credit Card Fees
- Entertainment Costs
- Fines and Penalties
- Food and Beverages\*
- Fundraising
- Land Acquisition
- Lobbying
- Luxury items
- Membership Fees to organizations whose primary activity is lobbying
- Military-Type Equipment
- Passport Charges
- Real Estate
- State and Local Sales Taxes
- Tips
- Travel of Federal Employees of the Awarding Agency
- Vehicles, Vessels, or Aircraft\*\*
- Unmanned Aerial Vehicles/Unmanned Aircraft, Aircraft System, or Aerial Vehicles

\*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 only in cases where such sustenance is not otherwise available (i.e., extremely remote areas), or where a special presentation at a conference requires a plenary address where there is no other time for sustenance to be attained. Such an exception would require prior approval. This restriction does not apply to water provided at no cost, but does apply to any and all other refreshments, regardless of the size or nature of the meeting. Additionally, this restriction does not impact direct payment of per diem amounts to individuals in a travel status under your organization's travel policy.

\*\*Police cruisers, police boats, and police helicopters are allowable vehicles.

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