



Unallowable Costs under the Edward Byrne Memorial Justice Assistance Grant (“JAG”) Programs

JAG funds cannot be expended outside of JAG Program areas. Even within these program areas, however, JAG funds cannot be used to 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
- Body Armor- if the grantee receives funding under the Patrick Leahy Bulletproof Vest Partnership (“BVP”) in the same fiscal year
- Bonuses or Commissions
- Compensation of Federal Employees
- Construction/Renovation projects
- Corporate Formation/Startup Costs
- Costs Incurred Outside of the Project Period
- Credit Card Fees
- Entertainment Costs
- Fines and Penalties
- Foods and Beverages*
- Fundraising
- Land Acquisition
- Lobbying
- Luxury Items
- Membership Fees to organizations who primary activity is lobbying
- Military-type Equipment
- Passport changes
- Real Estate
- State and local Sales taxes
- Tips
- Travel of Federal Employees of the awarding agency

- Vehicles (unless it has agency delegation on the vehicle), Vessels, or Aircraft (including ATVs/UTVs, Buses, Motorcycles, Segways, Golf carts, Vans, Trucks, etc.)
- Unmanned Aerial Vehicles/Unmanned Aircraft, Aircraft System, or Aerial Vehicles (including drones)
- Warranties, extended warranties, licenses or service contracts that are outside of the grant period (e.g. grant period is 1.1.2025-7.30.2025 and a purchase has an extended warranty purchase with 5 years- that would be outside the grant period)

*No funding can be used to purchase food and/or beverages for any meeting, conference, training or other events. 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 required 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

Additional information regarding unallowable costs can be found within the DOJ Financial Guide at <https://ojp.gov/funding/financialguidedojo/iii-postaward-requirements#p487kc>

Additionally, DCJS will not approve funding for the following:

- Giveaways/SWAG
- Standard Clothing and Uniforms normally and routinely provided by the locality including ballistic vests
- Weapons, ammunition or any other related equipment normally and routinely provided by the locality
- Indirect costs

In addition, federal funds cannot be used to supplant State or local funds, but instead to increase the amount of funds that would be available otherwise from State and local sources. All funding approval is at the discretion of DCJS.

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