

## **UNALLOWABLE COSTS**

### **Federal & Federal-Pass-Thru Grants, Contracts, & Agreements**

Administrative and support costs such as administrative and clerical salaries, office supplies, postage, local telephone, and memberships are usually included in F & A cost. These costs cannot be charged directly to the grant unless they are specifically substantiated as direct costs and approved by the Federal agency.

Advertising and public relations costs.

Airfare cost in excess of lowest available commercial discount airfare.

Alcoholic beverages.

Alumni activities.

Bad debts.

Commencement and convocation costs.

Contingency provisions.

Defense and prosecution of appeals, claims, legal proceedings.

Donations and contributions.

Entertainment costs.

Fines or penalties.

Goods and services for personal use.

Housing and personal living expenses.

Insurance against defects.

Interest, fund raising, and investment management costs.

Lobbying.

Losses on other sponsored agreements.

Membership costs in civic, community, social, country club, or dining club organizations.

Preaward costs (unless approved by awarding agency).

Proposal preparation costs.

Excessive or unreasonable recruitment costs.

Selling and marketing.

Student activity costs (unless approved by awarding agency).

Tuition for Graduate Assistants that are not enrolled in a degree program related to the project.

Any other cost restrictions imposed by individual awarding agency.