

UNALLOWABLE COSTS ON FEDERAL SPONSORED PROGRAMS & NON-FEDERAL SPONSORED PROGRAMS *(depending on sponsor)*

- Advertising & public relations costs *(except in the case of recruitment for a position necessitated by the grant or public promotion of the grant activities)*
- Alcoholic beverages
- Alumni/ae activities
- Bad debt
- Capital expenditures (>\$5,000) not pre-approved by federal agency *(allowable if approved by sponsoring agency)*
- Commencement and convocation costs
- Computers and other technological devices, including cell phones, iPads, printers, etc.
(unless demonstrably to be used for the purposes of a grant only and included in proposal budget submitted to federal agency)
- Contingency provisions
- Contributions or donations, including cash, property, or services
- Costs incurred in connection with any criminal, civil, or administrative proceedings
- Entertainment costs *(even on business trips)*
- Fines and penalties
- Food costs *(except for study participants or meals while traveling that abide by normal university policies)*
- Fund raising and investment costs
- Goods or services for personal use
- Housing and personal living expenses
- Institutionally furnished automobiles or other vehicles
- International Travel *(unless approved in the original budget submission, by the sponsor)*
- Lobbying costs, at any level of government
- Losses on other sponsored agreements or contracts *(it is not allowable to cover an over-expenditure on one grant by using funds from another)*
- Memberships and subscriptions
- Office supplies *(unless for a large printing project or mailing necessitated by the grant)*
- Payroll for university employees not engaged in the grant's activities
- Payroll in disproportionate amounts to the work performed on the grant
(i.e. a research assistant working half her time on a research project may not receive more than 50% of her pay from that award)
- Postage *(These costs are included in F&A)*
- Professional service costs when work could be performed by qualified university personnel
- Proposal costs, including payroll for personnel working on the proposal

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Cont'd

- Publication and printing costs *(except when a research paper reports work sponsored by the federal government)*
- Recruitment and relocation costs for employees not working on the grant
(allowable for grant-funded employees; however, if employee resigns within 12 months of hire, recruitment and relocation charges related to that employee must be moved off the grant)
- Selling and marketing costs
- Student activity costs *(unless specifically provided for in the grant award)*
- Telephone--local charges *(These costs are included in F&A, long distance charges for specific purposes of the grant are allowable)*
- Travel costs for family members *(ie, a person directly working on a project, paying travel costs for children due to inability to find childcare)*
- Tuition & fees *(except for training grants or tuition remission as, or in lieu of, pay for graduate students working on that particular grant)*