

1100.00 LIST OF UNALLOWABLE COSTS

(For Federal Projects)

The following costs, either direct or facilities and administration costs are unallowable on federal grants and contracts unless specifically approved in such grant or contract. For a more detailed explanation, please contact the Grants and Contracts Office. The source of this list of unallowable costs, and of most federal cost principles with regard to College and University management of federal funds is Federal Office of Management and Budget Circular A-21, which is electronically accessible via the World Wide Web. The Web site for OMB Circular A-21 is:
<http://www.whitehouse.gov/omb/circulars/a021/a021.html>

The unallowable costs are as follows:

- Advertising
- Public Relations Costs
- Alcohol
- Alumni Activity Costs
- Bad Debts
- Local Civil Defense Project Costs not on Institution's Premises
- Commencement and Convocation Costs
- Institution Furnished Automobile Costs for Personal Use
- Contingency Provision Costs
- Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and
Patent Infringement Costs
- Depreciation Reserves Costs
- Donations or Contributions
- Entertainment Costs (includes amusement, diversion & social activities)
- Executive Lobbying Costs
- Fines and Penalties (including late fees)
- Goods and Services for Personal Use
- Housing and Personal Living Costs
- Insurance Costs to Protect against Defects in Institution's Materials or
Workmanship
- Interest, Fund-Raising and Investment Management Costs
- Lobbying Costs
- Losses on Other Sponsored Agreements
- Membership Costs in Civic Clubs, Community Organizations, Country Clubs,
Social or
Dining Clubs or Organizations
- Preagreement Costs Prior to Effective Date of Agreement
- Recruiting Costs for Help-Wanted Advertising
- Selling and Marketing Costs of Products or Services of the Institution
- Severance Costs in Excess of Institution's Normal Severance Pay

Specialized Service Facilities Charges in an amount More than Aggregate Costs
of

Service Over a Long-Term Period

Student Activity Costs

Airfare Travel Costs in Excess of Lowest Available Commercial Discount Airfare
or

Customary Standard Coach Airfare