APPENDIX TO POLICY

Examples of Unallowable Costs

Related Policy: Charging of Facilities and Administrative/Indirect Costs to Sponsored Projects
Related Policy: Direct Costs on Sponsored Projects

Costs that are specifically designated as unallowable costs by OMB Uniform Guidance include:

- advertising expenses except for employee and subject recruitment
- alcoholic beverages
- alumni activities
- bad debts
- commencement and convocation costs
- contingency provision costs
- certain defense and prosecution of criminal and civil proceedings
- entertainment costs
- certain fines and penalties
- goods and services for personal use
- housing and personal living expenses for officers of the institution
- insurance against defective work
- interest, fund raising, and investment costs (excluding third party interest expenses)
- lobbying costs
- malpractice insurance that does not involve human subjects
- membership in any civic or community organization, country club, social or dining club
- public relations costs
- selling and marketing costs
- student activity costs
- travel/subsistence costs of trustees