



# Typically Unallowable Costs

Post Award Management

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- ✓ *Advertising (most forms)*
- ✓ *Airfare travel costs in excess of lowest available commercial discount airfare or customary standard coach airfare*
- ✓ *Alcohol*
- ✓ *Alumni activity costs*
- ✓ *Bad debts and related legal costs*
- ✓ *Commencement and convocation costs*
- ✓ *Contingency provision costs*
- ✓ *Defenses and prosecution of criminal and civil proceedings, claims, appeals, and patent infringement costs*
- ✓ *Depreciation reserves costs*
- ✓ *Donations or contributions*
- ✓ *Entertainment costs (includes amusement, diversion and social activities)*
- ✓ *Executive lobbying costs*
- ✓ *Fines and penalties (including late fees)*
- ✓ *Goods and services for personal use*
- ✓ *Housing and personal living costs*
- ✓ *Institution-furnished automobile costs for personal use*
- ✓ *Insurance costs to protect against defects in institution's materials or workmanship*
- ✓ *Interest, fund-raising, and investment management costs*
- ✓ *Lobbying costs*
- ✓ *Local civil defense project costs not on institution's premises*
- ✓ *Losses on other sponsored agreements*
- ✓ *Membership costs in civic clubs, community organizations, country clubs, social or dining clubs or organizations*
- ✓ *Pre-agreement costs prior to effective date of agreement*
- ✓ *Public relations costs (some forms)*
- ✓ *Selling and marketing costs of products or services of the institution*
- ✓ *Severance costs in excess of institution's normal severance pay*
- ✓ *Specialized service facility charges in an amount more than aggregate costs of service over a long-term period*
- ✓ *Student activity costs*