Typically Unallowable Costs

- 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