

Definitive UNALLOWABLE Activities

(refer EDGAR Parts 74,75, 77, 79, 81, 82, 84- 86, and 97-99 and 2 CFR 200, Cost Principles)

1. Advertising
2. Public Relations Costs
3. Alcohol
4. Alumni Activity Costs
5. Bad Debts
6. Local Civil Defense Project Costs not on Institution's Premises
7. Commencement and Convocation Costs
8. Institution Furnished Automobile Costs for Personal Use
9. Contingency Provision Costs
10. Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and Patent Infringement Costs
11. Depreciation Reserves Costs
12. Donations or Contributions
13. Entertainment Costs (include amusement, diversion and social activities)
14. Executive Lobbying Costs
15. Fines and Penalties (including late fees)
16. Goods and Services for Personal Use
17. Housing and Personal Living Costs
18. Insurance Costs to Protect Against Defects in Institution's Materials or Workmanship
19. Interest, Fund-Raising and Investment Management Costs
20. Lobbying Costs
21. Losses on Other Sponsored Agreements
22. Membership Costs in Civic Clubs, Community Organizations, Country Clubs, Social or Dining Clubs or Organizations
23. Pre-agreement Costs Prior to Effective Date of Agreement
24. Recruiting Costs for Help-Wanted Advertising
25. Selling and Marketing Costs of Products or Services of the Institution
26. Severance Costs in Excess of Institution's Normal Severance Pay
27. Specialized Service Facilities Charges in an amount more than Aggregate Costs of Service over a Long-Term Period
28. Student Activity Costs
29. Airfare Travel Costs in Excess of Lowest Available Commercial Discount Airfare or Customary Standard Coach Airfare