Unallowable Costs for Federal and Federal Flow-through Funded Grants and Contracts

These costs should never be proposed or charged to a federal or federal flow-through sponsored project. For more detailed information about these unallowable costs, see Uniform Guidance, Subpart E, Section 200.420 to 200.475. Unallowable expenses include (but are not limited to):

1. Advertising (except some job recruiting and subject recruitment for clinical trials)
2. Alcoholic beverages
3. Alumni activities
4. Bad debts
5. Commencement or convocation costs
6. Donations and contributions made to other organizations
7. Entertainment costs
8. Fines and penalties
9. Fund raising
10. Goods or services for personal use, including personal use of vehicles
11. Housing and personal living expenses of current and past officers
12. Interest expense
13. Lobbying activities
14. Losses or cost sharing on other sponsored agreements or contracts
15. Memberships in civic or community organizations, country clubs, social or dining clubs
16. Pre-agreement costs, unless specifically allowed
17. Public relations (except where directly related to the sponsored project)
18. Selling and marketing expenses (except some job recruiting and proposal expenses)
19. Severance pay in excess of UT’s normal practices
20. Student activity costs, including publications, clubs, etc.
21. Airfare other than lowest available discount commercial airfare. UT’s travel policy F10705, specifically limits airfare to standard coach fare – no first-class or business fares are allowable.