

Unallowable/Indirect Costs For Research Grants

Only expenses incurred during the contract funding period for purposes and activities in the original proposal approved for this grant can be charged to the grant.

Below are some types of expenses that generally are not allowed. This list is not exhaustive.

Alcoholic Beverage Costs – costs of alcoholic beverages, regardless of intended use, are unallowable.

Advertising – newspaper, billboard, magazine, direct mail advertising (costs associated with recruiting test subjects or interns) may be allowable.

Administrative Support – costs associated with secretarial, human resources, bookkeeping, professional accounting, consultant services, etc.

Contributions or Donations – such costs include cash, property or services, and are unallowable regardless of recipient.

Entertainment – costs of social activities (office parties, picnics, etc.) and any directly associated costs (tickets to shows or sporting events, meals, lodging, gratuities, etc.).

First Class Air Travel – costs associated with the purpose of or upgrade to first class.

Food – working lunches/dinners, staff meals, meeting refreshments. Food must be included in the budget submitted to the agency in order for it to be charged to the grant.

Late Fees – fees associated with delinquent payments on accounts.

Lobbying Costs – lobbying services provided internally or by an outside firm.

Office Supplies – pens, paper, folders, notebooks, calculators, etc.

Operations and Maintenance – costs of goods sold, janitorial services, alarm monitoring, landscaping services, cell phone services, etc.