

UAS GM 10: Unallowable Costs

The following costs are generally considered unallowable per Uniform Guidance Subpart E and therefore should not be budgeted in a project:

- Advertising/Public Relations
- Alcoholic Beverages
- Alumni Activities
- Bad Debt
- Entertainment
- Fines/Penalties
- Legal Proceedings
- Lobbying Costs
- Personal Goods
- Personal Services
- Personal Travel
- Tuition Waivers (Dependent and Spouse)

For additional information refer to UA Cost Accounting Sponsored Program Compliance, D-03 at the following link:

<http://www.alaska.edu/controller/acct-admin-manual/acct-and-finance/D-03.pdf>