

- x Salaries, wages and fringe benefits*
- x Materials and supplies
- x Animal care
- x Publication cost
- x Professional services
- x Laboratory services
- x Consultant fees
- x Subcontract costs
- x Off-

- x Entertainment costs
- x Capital expenditures for general purpose equipment, buildings, and land, except where approved in advance by sponsoring agency. Capital expenditures are unallowable as F&A costs.
- x Fines and penalties resulting from violations of laws or regulations
- x Goods or services for personal use
- x Cost of housing and personal living expenses for/of the institution's officers
- x Interest, fund raising, and investment management costs
- x Lobbying costs
- x Advocate or promote gun control
- x Losses on other sponsored agreements or contracts
- x Costs for civic or community organizations
- x Country club membership or social dining club organizations
- x Costs incurred prior to the effective date of the sponsored agreement, unless approved by the sponsor
- x Cost of selling and marketing products or services of institution
- x Severance pay – not allowed unless required by law
- x Costs incurred for intramural activities, student publications, student clubs are unallowable unless specifically provided for in the sponsored agreement.
- x Airfare costs in excess of the lowest available commercial discount airfare or customary standard (coach or equivalent) airfare (see TTUHSC Travel OP 79.06)
- x Office supplies for departmental use, including computers