

Typically Allowable	Typically Unallowable*	Typically Indirect*	Never allowable on a sponsored project (Fund 30/31)
<p>Animal and animal care costs</p> <p>Consultant costs</p> <p>Equipment, materials, and supplies directly benefiting the sponsored project</p> <p>living expenses</p> <p>Individual dues, memberships</p> <p>Interest</p>	<p>International airfare that does not comply with the Fly America Act</p> <p>Passport application fees</p> <p>Purchase of institution-furnished vehicles</p> <p>Rental vehicle cost in excess of the lowest available rate</p> <p>Selling and marketing</p> <p>Student activities</p>	<p>Administrative and clerical salaries</p> <p>Costs associated with the administration of sponsored projects and student services</p> <p>General and departmental administrative expenses, including office supplies and general purpose equipment</p> <p>Hazardous waste disposal</p> <p>Legal services</p> <p>Local telecommunications (telephone service including phone equipment, mobile phones, fax machines, and line charges)</p> <p>Operating and maintaining university facilities, including libraries</p> <p>Postage, including FedEx, express shipping</p> <p>Subscriptions, books, journals, and periodicals</p> <p>Use of university buildings or equipment (unless designated and managed as internal service center)</p>	<p>Alcoholic beverages (not for use in research studies)</p> <p>Alumni activities</p> <p>Bad debts</p> <p>Computers for personal use</p> <p>Contributions/donations</p> <p>Fines and penalties</p> <p>Fundraising and investment management costs</p> <p>Goods or services for personal use</p> <p>Lobbying</p> <p>Losses on other awards</p> <p>Proposal preparation costs</p> <p>Termination or suspension costs</p>

*Inclusion of these items on a sponsored project budget may be allowed in [unlike circumstances](#)