

Reason for Policy

The Office of Management and Budget (OMB) Uniform Guidance prohibits the University from charging federally funded agreements or requesting federal reimbursement for the following costs that the "UG" refers to as "unallowable costs". The primary document containing federal costing regulations for universities is Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Policy

The Uniform Administrative Requirements describe the costs that are eligible for reimbursement under federal grants and contracts



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denied in the notice of grant award or in related correspondence from the agency to the University.

Entertainment: Costs



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Dedicated telephone lines set up to receive data feeds from the field or conduct surveys Cell phones in remote locations where communication infrastructure is limited

Supplies: Items that are used in the course of multiple activities of project personnel are "office supplies," while those used exclusively in support of the



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the cost reflect the action that a prudent person would have taken under the circumstances prevailing at the time of the decision to incur the cost.

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