

## UNALLOWED COSTS AND ACTIVITIES

UNALLOWED COSTS
Acquisition of land
Bonus or commissions
Cost incurred outside the award period
Construction costs including capital improvements
Corporate formation
Federal employees' compensation and travel
Grant preparation fee
Imputed interest charges (late fees)
Organized fundraising activities (e.g., campaigns, endowment drives, and solicitation of gifts), mileage rate may not exceed the travel regulation as published by the State Accounting Office. Current rate is \$ .555 per mile for authorized use of personal car.
Military-type equipment
UNALLOWED ACTIVITIES
Direct services may not teach or promote religion
Supplanting funds: Federal funds must be used to supplement existing funds for direct service
Commingling of funds: Physical segregation of cash depositions are not required, however, the
Political activities including endorsement of any political candidate or party, use of machinery,