

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,	