Unallowable Costs: Sea Grant Institutional Awards

As defined in OMB Circular A-21, Section J, some expense transactions are not normally allowed as direct charges on federal awards. In particular, this applies to Sea Grant Institutional Awards (NOAA federal grant and its matching grant from the State Resources Agency).

This is not a comprehensive list, for a complete list please read the OMB Circular A-21 online. <u>http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html#j</u>

For these costs to be acceptable as a direct charge to the Sea Grant Institutional Awards, specific language in the award must stipulate this provision or written special approval from the awarding agency must be obtained.

If these costs were not specifically identified in your budget justification, you are required to request approval from the Sea Grant Director. The request must be emailed to sgbudget@seamail.ucsd.edu.

Dues/ membership - professional and technical	Cost of dues/memberships to professional and technical organizations/societies.
Advertising - events and promotional	Cost of advertising media and corollary administrative costs. Advertising media include magazines, newspapers, radio and television programs, direct mail, exhibits, and the like.
Dues/ subscriptions	Cost of dues/subscriptions
Dues/ memberships - civic and social	Cost of membership in any civic, community or social organizations.
Subscriptions - general interest	Cost of subscriptions to publications that are not research related.
General books - paperback	Cost of any books that are of general interest and are not research related.
Meeting and/or meal costs; Catering services - parties and social events	This does not include travel expenses for meals.
Office furniture and accessories	Use of office equipment and accessories are not generally limited only to research, medical, scientific or other technical activities. Written special approval must be obtained from the sponsoring agency before it can be directly charged to the project.
Telephone charges	All telecommunications/telephone service and equipment charges.
Mail	Postage/metered/mail services
Office and administrative supplies	