

Updated 2025-01

This is a summary of common grant expenses that are generally allowed / disallowed for UA&M grants, including those funded by the NEA. This is not meant to be an exhaustive list. For specific information pertaining to your grant, please refer to the grant’s guidelines published online, or reach out to [uamgrants@utah.gov](mailto:uamgrants@utah.gov).

Category	Allowable Expenses	Unallowable Expenses
Individual	<ul style="list-style-type: none"> <li>● Artist fees for services or goods</li> <li>● Costs that are part of an approved project (ex. publishing books or exhibit catalogs, recordings or films for distribution)</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Food, drink, or alcohol. This includes per diem for food, drink, or alcohol related to grant travel.</b></li> <li>● Awards that honor achievements (gifts and prizes)</li> <li>● Cash reserves and endowments</li> <li>● Compensation to foreign nationals (travel to or from foreign countries) when expenses are not in compliance with <a href="#">Treasury Laws</a></li> <li>● Vehicles</li> <li>● Home office workspaces rentals</li> <li>● Research</li> <li>● Goods for resale</li> <li>● Telecommunications/video surveillance services or equipment</li> <li>● Academic awards and/or work, including: fellowships, grants, or tuition fees for student work; as well as in-school curriculum projects and/or projects that are part of a required course or curriculum</li> <li>● International Travel</li> </ul>
Organizations	<ul style="list-style-type: none"> <li>● Fees for services or goods</li> <li>● Costs that are part of an approved project (ex. publishing books or exhibit catalogs, recordings or films for distribution)</li> <li>● U.S. Travel</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Food, drink, or alcohol. This includes per diem for food, drink, or alcohol related to grant travel.</b></li> <li>● <b>Tangible items are eligible, but it is UA&amp;M best practice to not spend funds on things that cannot be used up. For example, printer ink is okay, but a vacuum is not.</b></li> <li>● Cash reserves and endowments</li> <li>● Subgranting or regranteeing</li> <li>● Vehicles</li> <li>● Home office workspaces rentals</li> <li>● Goods for resale</li> <li>● Telecommunications/video surveillance services or equipment</li> <li>● International Travel</li> <li>● Fines and penalties, bad debt or deficit reduction</li> <li>● Lobbying or lobbyists</li> </ul>

Category	Allowable	Unallowable
Construction	<ul style="list-style-type: none"> <li>• Cost for predevelopment, design/community planning</li> <li>• Preparing exhibit space</li> <li>• Setting a piece of public art</li> </ul>	<ul style="list-style-type: none"> <li>• Construction, purchase or renovation for facilities or land</li> </ul>
Projects / Daily Operations	<ul style="list-style-type: none"> <li>• Costs that are part of an approved project (ex. publishing books or exhibit catalogs, recordings or films for distribution)</li> <li>• Costs that are part of daily operations IF approved grant is designated for general operating support</li> </ul>	<ul style="list-style-type: none"> <li>• Costs associated with bringing the project into NEA compliance</li> <li>• Audit costs not directly associated to a single audit</li> <li>• General operating support costs associated with any unallowable costs detailed in this document</li> </ul>
Conferences	<ul style="list-style-type: none"> <li>• Conference sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary, and managed in a manner that minimizes costs to the Federal award.</li> </ul>	<ul style="list-style-type: none"> <li>• Costs associated with activities that generally occur at a closing meal</li> <li>• Reception at the end of the working day</li> <li>• Events with alcohol</li> <li>• Social-only events (need to have an outcome)</li> </ul>
Entertainment		<ul style="list-style-type: none"> <li>• Amusement</li> <li>• “Social activities” (receptions, parties, galas, dinners, community gatherings, etc.)</li> <li>• Cost associated with the list above for food, catering, and alcoholic beverages</li> <li>• Costs associated with the list above for planning, staffing, and supplies</li> </ul>
Fundraising	<ul style="list-style-type: none"> <li>• A percentage of salaries and fringe benefits to staff or contractor fees</li> </ul>	<ul style="list-style-type: none"> <li>• Salaries specifically for fundraising events (including for a donor or that benefit the organization as a whole)</li> <li>• Galas, parties, or community gatherings where food and beverages are provided</li> </ul>