

Government Unallowable Purchases

Government unallowables are those items that, although potentially appropriate and reimbursable from other university sources, are not allocable to government activities per Federal Government regulation (see USC Expenditure Manual for appropriateness of reimbursement). The items listed below must be identified and segregated regardless of the account bearing the expense to avoid their being allocated to various government indirect cost categories.

ALL expenses related to:

- ALUMNI EVENTS – including fundraising expenses
- COMMENCEMENT – including student graduation parties
- DEVELOPMENT – including promotional gifts to donors
- PUBLIC RELATIONS – including banquets and advertisements
- STUDENT ACTIVITIES – including contributions to student organization and events

As well as the following specific expenditures regardless of business purpose:

- ALCOHOLIC BEVERAGES
- CONTRIBUTIONS
- DONATIONS

NOTE: Please do not submit requisitions for 5X-XXXX-XXXX accounts.