

## 5. Non-Allowable Expenses with Federal Immunization Funds

This list has been developed from information contained in 2 CFR Part 200, 45 CFR Part 75, HHS Grants Policy Statement, and based on ISD-identified program priorities.

Expense	NOT allowable with federal immunization funds
Advertising costs ( <i>e.g., conventions, displays, exhibits, meetings, memorabilia, gifts, souvenirs</i> )	✓
Alcoholic beverages	✓
Building purchases, construction, capital improvements	✓
Clinical care ( <i>non-immunization services</i> )	✓
Entertainment Cost	✓
Fundraising Cost	✓
Goods and services for personal use	✓
Honoraria	✓
Independent Research	✓
Land acquisition	✓
Legislative/lobbying activities	✓
Interest on loans for the acquisition and/or modernization of an existing building	✓
Payment of bad debt, collection of improper payments	✓
Promotional and/or Incentive Materials ( <i>e.g., plaques, clothing and commemorative items such as pens, mugs/cups, folders/folios, lanyards, conference bags</i> )	✓
Purchase of food/meals ( <i>unless part of required travel per diem costs</i> )	✓
Vehicle Purchase	✓

Other restrictions which must be considered while writing the application budget:

- Funds are allowable only for activities and personnel costs directly related to the Immunization and Vaccines for Children Cooperative Agreement. Funding requests not directly related to immunization activities are outside the scope of this cooperative agreement and will not be funded.
- Pre-award costs are not allowable, unless specifically identified by the CDC Office of Financial Resources (OFR).