

## Cited Unallowable Cost Reference Sheet

The list below is meant to be a quick reference sheet summarizing the most frequently occurring unallowable indirect costs. This list is not meant to be all inclusive; it is recommended to review the Uniform Guidance (2 CFR Part 200) and the Frequently Asked Questions (FAQs) available on the COFAR website {<https://cfo.gov/cofar/>} to obtain additional information. Reference is cited in the last column to facilitate your research.

		<b>Reference</b>
	<b>Cited Unallowable Costs</b>	<b>2 CFR Part 200 Subpart E</b>
1	Advertising and public relations (some costs are allowable under certain circumstances)	§200.421
2	Alcoholic beverages	§200.423
3	Bad debts	§200.426
4	Contributions and Donations	§200.434
5	Donated services	§200.434(b)
6	General costs of government – including expenses of the judiciary, tribal court, enrollment and election, police and fire services, and other general types of government services normally provided to the general public unless provided for as a direct cost under a program statute or regulation: <ul style="list-style-type: none"> <li>• For federally- recognized Indian tribal governments and Councils of Governments (see §200.64 Local government), up to 50 percent of the portion of salaries and expenses <b>directly attributable to managing and operating Federal programs</b> by the chief executive and his or her staff, including the tribal council, can be included in the indirect cost calculation without documentation. In order to justify more than 50 percent, tribes will be required to submit documented proof for the amounts of their general government expenses that exceed 50 percent. Salaries should be documented by certified payroll or other verifiable means.</li> </ul>	§200.444(5)  §200.444(b)  §200.430(i)
7	Entertainment costs	§200.438
8	Equipment and other capital expenditures	§200.439
9	Lobbying	§200.450
10	Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringements.	§200.435
11	Fines, penalties, damages and other settlements.	§200.441
12	Fundraising and investment management costs	§200.442
13	News media (except the portion that is required by Federal programs)	§200.421
14	Selling and marketing costs	§200.467