The list below is meant to be a quick reference guide that summarizes the most frequently occurring unallowable indirect costs. This list is not meant to be all inclusive, and it is recommended to review 2 CFR Part 200 when in doubt to obtain additional information. A cross reference to the Uniform Guidance is cited in the last column to facilitate your research.

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|  |  | **Reference** | **Reference** |
|  | **Cited Unallowable Costs** | **2 CFR 225** | **2 CFR Part 200** |
|  1 | Advertising and Public Relations (some costs are allowable under certain circumstances) | Appendix B.1 | 200.421 |
|  2 | Alcoholic Beverages | Appendix B.3 | 200.423 |
|  3 | Bad Debts | Appendix B.5 | 200.426 |
|  4 | Capital equipment | Appendix B.15.b.(5) & Appendix E.C.2.b. | 200.439 |
|  5 | Contributions and Donations  | Appendix B.12 | 200.434 |
|  6 | Donated Services | Appendix B.8.i | 200.434 |
|  7 | Entertainment | Appendix B.14 | 200.438 |
|  8 | Fines and Penalties | Appendix B.16 | 200.441 |
|  9 | Fundraising and Investment Management costs | Appendix B.17 | 200.442 |
| 10 | General Government Expenses – Tribal council * For federally- recognized Indian tribal governments and Councils of Governments, up to 50 percent of the portion of salaries and expenses directly attributable to managing and operating Federal programs by the chief executive and his staff, including the tribal council. This presumes that tribes can document these reported costs if necessary for an audit and does not, in that sense, provide blanket approval of the reported costs. 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.
 | Appendix B.19 | 200.444 |
| 11 | General Government Expenses-Other—including expenses of the judiciary, tribal court, enrollment and election, police and fire services.  | Appendix B.19 | 200.444 |
| 12 | Legal Costs related to the defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements. | Appendix B.10 | 200.435 |
|  | **Cited Unallowable Costs** | **2 CFR 225****(formerly OMB Circular A-87)** | **2 CFR Part 200** |
| 13 | Lobbying | Appendix B.24 | 200.450 |
| 14 | News Media (the portion that is required by Federal programs is allowable) | Appendix B.1 | 200.421 |
| 15 | Selling and Marketing | Appendix B.39 | 200.467 |