**Section 1400.220 Non-Allowable Expenditures**

Non-allowable costs include, but are not limited to:

a) Alcoholic beverages;

b) Bad debts or debt retirement;

c) Contingencies or provision for unforeseen events;

d) Contributions or donations;

e) Entertainment, exclusive of incentives to encourage target group participation;

f) Fines and penalties;

g) Gratuities;

h) Indirect cost plan allocations when the fiscal agent is also the applicant;

i) Interest and financial costs;

j) Legislative and lobbying expenses; and

k) Real property payments or purchases.