

## DCAA Common Unallowable Costs

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Bad Debts	31.205-3		Always unallowable
Employee Morale	31.205-13		
	Gifts 31.205-13	(b)	Always unallowable
Entertainment Costs	31.205-14		Always unallowable
Interest/Financing Costs	31.205-20		Always unallowable, but one rare exception
Goodwill	31.205-49		Always unallowable
Alcoholic Beverages	31.205-51		Always unallowable
Advertising Costs	31.205-1		Usually unallowable
Contingencies	31.205-7		Usually unallowable
Contributions/Donations	31.205-8		Usually unallowable
Employee Morale	31.205-13		
	Recreation 31.205-13	(c)	Usually unallowable
Fines and Penalties	31.205-15		Usually unallowable
Lobbying Costs	31.205-22		Usually unallowable
Organization Costs	31.205-27		Usually unallowable
Plant Reconversion Costs	31.205-31		Usually unallowable
Professional/Consultant Costs	31.205-33	(c)	Usually allowable except as provided in this section
Taxes	31.205-41	(b)	Usually allowable except as provided in this section
Travel Costs	31.205-46		Usually allowable, but some limitations
Costs related to legal proceedings	31.205-47	(b)	Unallowable as provided in this section
Deferred R&D Costs	31.205-48		Usually unallowable