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**ATTACHMENT C**

**UNALLOWABLE COSTS UNDER THE INDIANAPOLIS CORONAVIRUS LOCAL FISCAL RECOVERY FUND**

The unallowable costs under the Indianapolis Coronavirus Local Fiscal Recovery Fund, noted below are meant to be used as a guide to develop projects and assist in budget development.

**This list is NOT intended to be inclusive**

**If you have questions about allowability, please direct your questions to** [**grants@inrc.org.**](mailto:grants@inrc.org)

**Items Generally Not Allowable with Federal ARPA Funds:**

* Clothing for general use
* Alcoholic beverages
* Tobacco products
* General use gift cards that allow for the purchase of unallowable items (i.e. A grocery store gift card, since alcohol and tobacco can be purchased with these cards)

## Attorney fees

* General operations support that are not related to the grant project
* Food and food-related items (plates, cups, etc.)

## Entertainment costs

* Fines and penalties

## Taxes and interest

* Lobbying costs
* “Stipends” for individuals
* Multi-year annual maintenance costs that go beyond the grant term
* Gym memberships

## Fundraising costs

* Automobiles and other large assets that would be for general use by the organization
* Incentives, rewards, prizes, trophies, and promotional items