

Selected Items of Cost	Uniform Guidance General Reference	Allowability
<b>Advertising and public relations costs</b>	<a href="#">2 CFR § 200.421</a>	<b>Allowable with restrictions</b>
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
<b>Audit services</b>	<a href="#">2 CFR § 200.425</a>	<b>Allowable with restrictions</b>
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed
<b>Compensation – personal services</b>	<a href="#">2 CFR § 200.430</a>	<b>Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))</b>
<b>Compensation – fringe benefits</b>	<a href="#">2 CFR § 200.431</a>	<b>Allowable with restrictions</b>
Conferences	2 CFR § 200.432	Allowable with restrictions
<b>Contingency provisions</b>	<a href="#">2 CFR § 200.433</a>	<b>Unallowable with exceptions</b>
Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity)
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435	Allowable with restrictions
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions

<b>Equipment and other capital expenditures</b>	<a href="#">2 CFR § 200.439</a>	<b>Allowability based on specific requirement</b>
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions
<b>General costs of government</b>	<a href="#">2 CFR § 200.444</a>	<b>Unallowable with exceptions</b>
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable (housing) with restrictions
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
<b>Insurance and indemnification</b>	<a href="#">2 CFR § 200.447</a>	<b>Allowable with restrictions</b>
Intellectual property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions
Lobbying	2 CFR § 200.450	Unallowable
Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for allocation of indirect costs)
<b>Maintenance and repair costs</b>	<a href="#">2 CFR § 200.452</a>	<b>Allowable with restrictions</b>
<b>Materials and supplies costs, including costs of computing devices</b>	<a href="#">2 CFR § 200.453</a>	<b>Allowable with restrictions</b>
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval

Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
<b>Professional services costs</b>	<a href="#">2 CFR § 200.459</a>	<b>Allowable with restrictions</b>
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
<b>Rental costs of real property and equipment</b>	<a href="#">2 CFR § 200.465</a>	<b>Allowable with restrictions</b>
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions
Specialized service facilities	2 CFR § 200.468	Allowable with restrictions
Student activity costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination costs	2 CFR § 200.472	Allowable with restrictions
Training and education costs	2 CFR § 200.473	Allowable for employee development
Transportation costs	2 CFR § 200.474	Allowable with restrictions
<b>Travel costs</b>	<a href="#">2 CFR 200.475</a>	<b>Allowable with restrictions</b>
Trustees	2 CFR § 200.476	Not specifically addressed

*Note that some cost items are allowable only with prior written approval of the federal granting agency. (We are awaiting final guidance from US Treasury on whether some of these pre-approval requirements, including prior written approval for capital expenses over \$5,000, will be waived or modified in the Final Rule.)*