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| **Selected Items of Cost** | **Uniform Guidance General Reference** | **Allowability** |
| **Advertising and public relations costs**  | [**2 CFR § 200.421**](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.421) | **Allowable with restrictions**  |
| 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 |
| **Audit services**  | [**2 CFR § 200.425**](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.425) | **Allowable with restrictions**  |
| 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 |
| **Compensation – personal services**  | [**2 CFR § 200.430**](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.430) | **Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))** |
| **Compensation – fringe benefits**  | [**2 CFR § 200.431**](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.431) | **Allowable with restrictions**  |
| Conferences  | 2 CFR § 200.432 | Allowable with restrictions  |
| **Contingency provisions**  | [**2 CFR § 200.433**](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.433) | **Unallowable with exceptions** |
| 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 |
| **Equipment and other capital expenditures**  | [**2 CFR § 200.439**](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.439) | **Allowability based on specific requirement** |
| 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  |
| **General costs of government**  | [**2 CFR § 200.444**](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.444) | **Unallowable with exceptions** |
| 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  |
| **Insurance and indemnification**  | [**2 CFR § 200.447**](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.447) | **Allowable with restrictions**  |
| 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) |
| **Maintenance and repair costs**  | [**2 CFR § 200.452**](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.452) | **Allowable with restrictions**  |
| **Materials and supplies costs, including costs of computing devices**  | [**2 CFR § 200.453**](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.453) | **Allowable with restrictions**  |
| 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 |
| **Professional services costs**  | [**2 CFR § 200.459**](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.459) | **Allowable with restrictions**  |
| 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  |
| **Rental costs of real property and equipment**  | [**2 CFR § 200.465**](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.465) | **Allowable with restrictions**  |
| 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  |
| **Travel costs**  | [**2 CFR 200.475**](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.475) | **Allowable with restrictions**  |
| 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.)*