

Uniform Guidance Subpart E - General Provisions for Selected Items of Cost

Items of Cost	CFR	Allowable	Unallowable	Prior Approval
1. Advertising and Public Relations	200.421	X*		
2. Advisory Councils	200.422		X	
3. Alcoholic Beverages	200.423		X	
4. Alumni/ae Activities	200.424		X	
5. Audit Services	200.425	X*		
6. Bad Debts	200.426		X	
7. Bonding Costs	200.427	X		
8. Collections of Improper Payments	200.428	X		
9. Commencement and Convocation Costs	200.429		X	
10. Compensation - Personal Services	200.430	X		
11. Compensation - Fringe Benefits	200.431	X		
12. Conferences	200.432	X		
13. Contingency Provisions	200.433		X	
14. Contributions and Donations	200.434		X	
15. Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and Patent Infringements	200.435		X*	
16. Depreciation	200.436	X*		
17. Employee Health and Welfare Costs	200.437	X		
18. Entertainment Costs	200.438			X
19. Equipment and Other Capital Expenditures	200.439			X
20. Exchange Rates	200.440	X*		
21. Fines, Penalties, Damages and Other Settlements	200.441		X*	
22. Fund Raising and Investment Management Costs	200.442		X*	
23. Gains and Losses on Disposition of Depreciable Assets	200.443	X*		
24. General Costs of Government	200.444		X	
25. Goods or Services for Personal Use	200.445		X*	
26. Idle Facilities and Idle Capacity	200.446		X*	
27. Insurance and Indemnification	200.447	X		
28. Intellectual Property	200.448	X*		
29. Interest	200.449		X*	
30. Lobbying	200.450		X	
31. Losses on Other Awards or Contracts	200.451		X	
32. Maintenance and Repair Costs	200.452	X		
33. Materials and Supplies Costs, Including Costs of Computing Devices	200.453	X		
34. Memberships, Subscriptions, and Professional Activity Costs	200.454	X*		
35. Organization Costs	200.455			X
36. Participant Support Costs	200.456			X
37. Plant and Security Costs	200.457	X		

Items of Cost	CFR	Allowable	Unallowable	Prior Approval
38. Pre-Award Costs	200.458	X		
39. Professional Service Costs	200.459	X		
40. Proposal Costs	200.460		X	
41. Publication and Printing Costs	200.461	X		
42. Rearrangement and Reconversion Costs	200.462	X		
43. Recruiting Costs	200.463	X		
44. Relocation Costs of Employees	200.464	X*		
45. Rental Costs of Real Property and Equipment	200.465	X		
46. Scholarship and Student Aid Costs	200.466	X		
47. Selling and Marketing Costs	200.467			X
48. Specialized Service Facilities	200.468	X		
49. Student Activity Costs	200.469		X	
50. Taxes (Including Value Added Tax)	200.470	X		
51. Termination Costs	200.471	X*		
52. Training and Education Costs	200.472	X		
53. Transportation Costs	200.473	X		
54. Travel Costs	200.474	X		
55. Trustees	200.475	X		

X* - Allowable with special conditions/exceptions

X* - Generally unallowable/exceptions may apply

X - Prior Approval