

Cost Principles-Selected Items of Cost (2 CFR 200.421-200.475)

In addition to the eligible uses outlined in the Interim Final Rule, please follow the cost principles outlined in the 2 CFR Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), [Electronic Code of Federal Regulations \(eCFR\)](#) For Basic Considerations (sections 200.400 through 200.419) please see the job aid titled Cost Principles-Basic Considerations.

The summary of Selected Items of Cost, below, is provided for your guidance only. Please consult the Uniform Guidance/CFRs for additional information.

CFR	Title	Chargeable to a Federal Award?
421	Advertising & Public Relations	Yes, as specified in sections (b) and (d) of 200.421
422	Advisory Councils	No, unless authorized by statute or the Federal awarding agency.
423	Alcoholic beverages	No
424	Alumni Activities	No
425	Audit Services	Yes, as specified in sections (a), (b), and (c) of 200.425
426	Bad debts	No
427	Bonding costs	Yes, as specified in sections (b) and (c) of 200.427
428	Collections of improper payments	Yes, as specified in section 200.428
429	Commencement and Convocation costs	No. However, may be charged as indirect costs as provided for in Appendix III paragraph (B) (9).
430	Compensation-personal services	Yes, as specified in section 200.430. Prior approval of the Federal awarding agency may be required in certain circumstances.
431	Compensation-fringe benefits	Yes, as specified in section 200.431. Prior approval may be required in certain circumstances.
432	Conferences	Yes, as specified in section 200.432.
433	Contingency provisions	Yes, as specified in sections (a) and (b) of 200.433. Contingency provisions must be included in award budgets.
434	Contributions and donations	No. However, value of goods and services donated to the non-Federal entity may be included as part of cost sharing/matching.
435	Defense and prosecution	Yes, under specific circumstances as described in 200.435.
436	Depreciation	Yes, as specified in 200.436.
437	Employee health and welfare	Yes, as specified in 200.437.
438	Entertainment	No, unless cost has programmatic purpose and is approved by the Federal awarding agency.
439	Equipment & other capital expenditures	Yes, as specified in section (b) of 200.439. Prior written approval for direct charge of general purpose equipment or unit cost over \$5,000.
440	Exchange rates	Yes. Prior approval of Federal awarding agency required if change results in need for additional funding.
441	Fines, penalties, damages & other settlements	No, except when incurred as a result of compliance with specific provisions of the Federal award and with prior written approval.
442	Fund raising & investment management costs	No, except for the purpose of meeting Federal program objectives. Prior approval must be obtained.
443	Gains on losses on disposition of depreciable assets	Yes, as specified in 200.443.
444	General costs of government	No, except as provided in section 200.474 Travel costs. Prior approval must be obtained.
445	Goods or Services for Personal Use	No, except for housing allowances and personal living expenses with prior approval of Federal awarding agency.
446	Idle facilities and idle capacity	Yes, as specified in section (b) of 200.446.
447	Insurance & Indemnification	Yes, as specified in 200.447.
448	Intellectual property	Yes, as specified in 200.448.
449	Interest	Yes, financing costs are allowable subject to provisions in 200.449.
450	Lobbying	No, unless specifically provided for in the award or prior approval obtained.



451	Losses on other awards or contracts	No
452	Maintenance & repair costs	Yes, as specified in 200.452.
453	Materials & Supplies cost, including cost of computing devices	Yes, as specified in 200.453.
454	Memberships, subscriptions, & professional activity costs	Yes, as specified in 200.454. However, costs of country club/dining club memberships and organizations whose primary purpose is lobbying are unallowable.
455	Organization costs	No, unless prior approval received from Federal awarding agency.
456	Participant support costs	Yes, with prior approval of Federal awarding agency.
457	Plant & security costs	Yes, as specified in 200.457.
458	Pre-award costs	Yes, with prior approval of Federal awarding agency.
459	Professional service costs	Yes, as specified to sections (b) and (c) of 200.459.
460	Proposal costs	Yes. Allowed only as indirect costs.
461	Publication & printing costs	Yes, as specified in 200.461.
462	Rearrangement & reconversion costs	Yes, allowable as indirect costs. If charging as direct, requires prior approval of Federal awarding agency. Budget justification must explain how facility modifications benefit the project.
463	Recruiting costs	Yes, as specified in 200.463.
464	Relocation costs of employees	Yes, as specified in 200.464.
465	Rental costs of real property & equipment	Yes, as specified in 200.465.
466	Scholarships & student aid costs	Yes, as specified in 200.466.
467	Selling & marketing costs	No, unless prior approval is obtained from Federal awarding agency.
468	Specialized service facilities	Yes, as specified in 200.468.
469	Student activity costs	No, unless specifically provided for in the Federal award.
470	Taxes (including Value Added Tax)	Yes, with some limitations as described in 200.470.
471	Telecommunication and Video Surveillance	Yes, as specified in 200.471. See also 200.216 – Prohibition on certain telecommunications and video surveillance services or equipment.
472	Termination costs	Yes, but only under specific circumstances as described in 200.471.
473	Training & education costs	Yes, if provided for employee development.
474	Transportation costs	Yes, as specified in 200.473.
475	Travel costs	Yes, as specified in 200.474. Prior approval required for certain types of travel costs.
476	Trustees	Yes, for travel and subsistence costs.

Link to Uniform Guidance: [eCFR :: 2 CFR Part 200 -- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(federalregister.gov\)](https://www.federalregister.gov)