

Allowable and Unallowable Costs under the Uniform Guidance

CFR number	Item of Cost	Allowable	Unallowable
§200.421	Advertising and public relations.	X*	
§200.422	Advisory councils.		X
§200.423	Alcoholic beverages.		X
§200.424	Alumni/ae activities.		X
§200.425	Audit services.	X**	
§200.426	Bad debts.		X
§200.427	Bonding costs.	X	
§200.428	Collections of improper payments.	X	
§200.429	Commencement and convocation costs.		X
§200.430	Compensation—personal services.	X	
§200.431	Compensation—fringe benefits.	X	
§200.432	Conferences.	X	
§200.433	Contingency provisions.		X
§200.434	Contributions and donations.		X
§200.435	Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements.		X
§200.436	Depreciation.	X*	
§200.437	Employee health and welfare costs.	X	
§200.438	Entertainment costs.		X
§200.439	Equipment and other capital expenditures.	X**	
§200.440	Exchange rates.	X*	
§200.441	Fines, penalties, damages and other settlements.		X
§200.442	Fund raising and investment management costs.		X
§200.443	Gains and losses on disposition of depreciable assets.	X*	
§200.444	General costs of government.		X
	Gift Cards		X
§200.445	Goods or services for personal use.		X
§200.446	Idle facilities and idle capacity.		X
§200.447	Insurance and indemnification.	X*	
§200.448	Intellectual property.	X*	
§200.449	Interest.	X*	
§200.450	Lobbying.		X
§200.451	Losses on other awards or contracts.		X
§200.452	Maintenance and repair costs.	X	
§200.453	Materials and supplies costs, including costs of computing devices.	X*	
§200.454	Memberships, subscriptions, and professional activity costs.	X*	
§200.455	Organization costs.		X
§200.456	Participant support costs.	X	
§200.457	Plant and security costs.	X	
§200.458	Pre-award costs.	X**	
§200.459	Professional service costs.	X*	
§200.460	Proposal costs.	X	
§200.461	Publication and printing costs.	X**	
§200.462	Rearrangement and reconversion costs.	X	
§200.463	Recruiting costs.	X*	
§200.464	Relocation costs of employees.	X*	
§200.465	Rental costs of real property and equipment.	X*	
§200.466	Scholarships and student aid costs.	X	
§200.467	Selling and marketing costs.	X***	
§200.468	Specialized service facilities.	X	
§200.469	Student activity costs.		X
§200.470	Taxes (including Value Added Tax).	X*	
§200.471	Termination costs.	X*	
§200.472	Training and education costs.	X	
§200.473	Transportation costs.	X	
§200.474	Travel costs.	X	
§200.475	Trustees.	X*	

* - Allowable under limited Circumstances

** - Allowable only with prior permission from the grantor

*** - Allowable only as a direct cost with permission from the grantor