

Direct Cost Allowability Matrix

Selected Cost Item	Uniform Guidance General Reference	Require Prior Approval	Allowable?	Conditions for Allowability
Advertising and public relations costs	\$200.421		Yes with restrictions	Allowable if for recruitment of personnel required for performance of the award, procurement of goods and services for the performance of the award, or for program outreach and other specific purposes necessary to meet the requirements of the award.
Advisory councils	\$200.422		Yes with restrictions	
Alcoholic beverages	\$200.423		No	
Alumni/ae activities	\$200.424		No	
Audit services	\$200.425		Yes with restrictions	
Bad debts	\$200.426		No	
Bonding costs	\$200.427		Yes with restrictions	
Collection of improper payments	\$200.428		Yes	
Commencement and convocation costs	\$200.429		No with exceptions	
Compensation for personal services	\$200.430	Yes (related to the salaries of administrative and clerical staff)	Yes with restrictions; Special conditions apply (e.g., §200.430(h))	
Compensation – fringe benefits	\$200.431	Yes (related to costs for IHEs)	Yes with restrictions; Special conditions apply	
Conferences	\$200.432		Yes with restrictions	See 2 CFR 200.432 and terms of award
Contingency provisions	\$200.433		No with exceptions	May be allowable with prior sponsor written approval (i.e., for large construction or similar type projects). See 2 CFR 200.433
Contributions and donations	\$200.434		No (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	\$200.435		Yes with restrictions	
Depreciation	\$200.436		Yes with qualifications	
Employee health and welfare costs	\$200.437		Yes with restrictions	
Entertainment costs	\$200.438	Yes	No with exceptions	In extremely rare cases when specific costs have a programmatic purpose and are authorized either in the approved budget or with prior sponsor written approval
Equipment and other capital expenditures	\$200.439	Yes	Allowability based on specific requirements	
Exchange rates	\$200.440	Yes	Yes with restrictions	See 2 CFR 200.440. Allowable if additional funds will not be needed from the sponsor
Fines, penalties, damages and other settlements	\$200.441	Yes	No with exception	
Fund raising and investment management	\$200.442	Yes	No with exceptions	

Selected Cost Item	Uniform Guidance General Reference	Require Prior Approval	Allowable?	Conditions for Allowability
Gains and losses on disposition of depreciable assets	\$200.443		Yes with restrictions	
General costs of government	\$200.444		Not specifically addressed	
Goods or services for personal use	\$200.445	Yes	No (goods/services); allowable (housing) with restrictions	
Idle facilities and idle capacity	\$200.446		Idle facilities - unallowable with exceptions; idle capacity - allowable with restrictions	
Insurance and indemnification	\$200.447	Yes	Yes with restrictions	
Intellectual property	\$200.448		Yes with restrictions	
Interest	\$200.449		Yes with restrictions	
Lobbying	\$200.450		No; Special additional restrictions	
Losses on other awards or contracts	\$200.451		No (however, they are required to be included in the indirect cost rate base for allocation of indirect costs)	
Maintenance and repair costs	\$200.452		Yes with restrictions	
Materials and supplies costs, including computing devices	\$200.453		Yes with restrictions	
Memberships, subscriptions, and professional activity costs	\$200.454	Yes	Yes with restrictions; Unallowable for lobbying organizations	
Organization costs	\$200.455	Yes	No except Federal prior approval	
Participant support costs	\$200.456	Yes	Yes with prior approval of the Federal awarding agency	Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.
Plant and security costs	\$200.457		Yes; capital expenditures are subject to \$200.439	
Professional service costs	\$200.459		Yes with restrictions	
Proposal costs	\$200.460		Yes with restrictions	See 2 CFR 200.460
Publication and printing costs	\$200.461		Yes with restrictions	If the photocopies or printing costs are directly related to the programmatic objectives and can be tracked and documented, they may be included in the proposal budget.
Rearrangement and reconversion costs	\$200.462	Yes	Yes (ordinary and normal)	
Recruiting costs	\$200.463		Yes with restrictions	
Relocation costs of employees	\$200.464		Yes with restrictions	
Rental costs of real property and equipment	\$200.465		Yes with restrictions	Real property means land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.
Scholarships and student aid costs	\$200.466		Yes with restrictions	
Selling and marketing costs	\$200.467	Yes	No with exceptions	
Specialized service facilities	\$200.468		Yes with restrictions	
Student activity costs	\$200.469		No unless specifically provided for in the Federal award	

Selected Cost Item	Uniform Guidance General Reference	Require Prior Approval	Allowable?	Conditions for Allowability
Taxes (including Value Added Tax)	\$200.470		Yes with restrictions	See 2 CFR 200.470
Termination costs	\$200.471		Yes with restrictions	See 2 CFR 200.471 for what termination costs might be allowable
Training and education costs	\$200.472		Yes for employee development	
Transportation costs	\$200.473		Yes with restrictions	
Travel costs	\$200.474	Yes	Yes with restrictions	Travel costs are allowable if : 1. Travel of the individual is necessary and provides a direct benefit to the sponsored project as justified by documentation. 2. Travel costs are reasonable and consistent with the University's travel policy.
Trustees	\$200.475		Yes with restrictions	

7/1/2017