



Reference Guide for Allowable Costs

Updated 06/02/2015

200.400-200-475 (formerly A-21, Section J) -

"In case of a discrepancy between the provisions of a specified sponsored agreement and the provisions below, the agreement should govern."

Uniform Guidance Section Reference	Description	Unallowable Cost	Allowable as F&A	Allowable as a Direct Cost	No special approvals	Special provisions needed to be allowable direct cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)
200.421	Advertising and public relations General costs of advertising media and public relations Advertising or Public Relation costs necessary to meet specific requirements of the award	X					X	
	Recruitment of personnel on awards (see 200.463)			X				
	Procurement of goods and services for the performance of award			X				
	Disposal of materials acquired in performance of award			X				
200.422	Advisory councils If special council required and authorized by Federal Agency	X					X	
200.423	Alcoholic beverages	X						
200.424	Alumni/ae activities	X						
200.425	Audit services General business requirements If special audit/services required by sponsor in additional to the above.		X				X	
200.426	Bad debts	X						
200.427	Bonding costs Reasonable costs required for the general conduct of operations If special or extra coverage pursuant to the terms of the award	X					X	
200.428	Collections of Improper Payments Recover improper payments		X	X				In accordance with cash management standards in 200.305 <i>Payment</i> .
200.429	Commencement and convocation costs	X						Except as provided for in UG Appendix III to Part 200 - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), paragraph (B)(9) Student Administration and Services, as student activity costs.



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200.430	Compensation - personnel services					
	Administrative - general office and clerical PI and other individuals directly working on award (e.g. post-docs, lab assistants)		X			
	Sabbatical leave for faculty working on award (see CRR 340.070 A. 3.)			X		
	Separation pay - related to individuals directly working on award. (See HR 226.)			X		
	Administrative - excessive, unusual, and beyond normal responsibilities.				x (see note)	X
	Institutional furnished automobiles (personal use portion - see 200.445(a))	X				
200.431	Compensation - fringe benefits					
	Administrative - general office and clerical PI and other individuals directly working on award (e.g. post-docs, lab assistants)		X			
	Sabbatical leave for faculty working on award (see CRR 340.070 A. 3.)			X		
	Separation pay - related to individuals directly working on award. (See HR 226.)			X		
	Administrative - excessive, unusual, and beyond normal responsibilities.				x (see note)	X
	Institutional furnished automobiles (personal use portion - see 200.445(a))	X				
200.432	Conferences					
	Related to sponsored award and the primary purpose is dissemination of technical information Attendance of others working with PI directly on award			X		
				X		

See UG section 200.413; The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met: (1) Administrative or clerical services are integral to a project or activity; (2) Individuals involved can be specifically identified with the project or activity; (3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.

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See Section 200.474 for Travel Costs and 200.438 for Entertainment Costs

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200.433	Contingency provisions	X					
200.434	Contributions and donations <i>Note: donations and contributions received may qualify for cost-sharing</i>	X				X	
200.435	Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringements Patent infringement litigation costs - specifically provided for in agreement	X				X	
200.436	Depreciation For general capital assets > \$5,000		X				
200.437	Employee health and welfare costs		X				
200.438	Entertainment costs	X					
200.439	Equipment and other capital expenditures General purpose equipment, office and administrative (<\$5,000) General purpose equipment, office and administrative (>\$5,000) - recovered by depreciation, see 200.436 Special purpose (research) equipment directly used on award (>\$5,000) Capital improvements to land, building, equipment (recovered by depreciation, see 200.436) Computers and other IT equipment - administrative use Computers and other IT equipment - directly used on award	X	X			X	
200.440	Exchange rates Increases for fluctuations in exchange rates			X			Subject to availability of funding



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						Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)
200.441	Fines, penalties, damages and other settlements	X					
200.442	Fund raising and investment management costs Fund raising costs Physical custody and control of monies and securities (e.g. Brinks services)	X	X				
200.443	Gains and losses on disposition of depreciable assets Losses Gains - see 200.310 Insurance Coverage through 200.316 Property trust relationship for distribution of proceeds to sponsor	X					
200.444	General costs of government	X					Not applicable as university
200.445	Goods or services for personal use	X					
200.446	Idle facilities and idle capacity	X				X	see specific section 200.446 (b)(1)&(2) for circumstances that must exist to be considered allowable
200.447	Insurance and indemnification General conduct of business activities Specifically required pursuant to the sponsored award (e.g. biohazard materials) Medical malpractice (human subjects) - standard coverage provided by University Medical malpractice (human subjects) - additional coverage required by sponsored award		X			X	X
200.448	Intellectual property Costs not required by the award Disclosures, reports, filings, professional services, required by the sponsored award.	X			X		Uncommon situation, coordinate with OSPA



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200.449	Interest Short term capital needs Debt for buildings, major reconstruction, or capital equipment >\$10,000 Interest on specific capital assets or construction specifically for sponsored agreement.	X	X		X	X
200.450	Lobbying General support of political candidate or direct dealings with government. Technical and factual presentations on topics directly related to the performance of award. Included in scope of work and objectives	X			X	Uncommon situation, coordinate with OSPA
200.451	Losses on other awards or contracts	X				
200.452	Maintenance and repair costs General equipment, office and administrative Specifically related to equipment purchased for the award. (See Equipment, 200.439 above. Maintenance should follow same allocation.)		X		X	X
200.453	Materials and supply costs, including costs of computing devices General office and administrative supplies. (e.g. paper, pens, toner cartridges, etc.) General office and administrative supplies - excessive and unusual Research materials and supplies (e.g. lab supplies and notebooks) Programmatic materials and supplies (e.g. materials to compile and mail brochure, survey)		X	X	X	X



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Uniform Guidance Section		Unallowable	Allowable as	Allowable as a	Sponsor Approval	Unlike Circumstances
Reference	Description	Cost	F&A	Direct Cost	Needed (1)	Must Exist (2)
200.454	Memberships, subscriptions, and professional activity costs Civic/community organizations and non-business memberships such as social/country clubs	X				
	Institutional professional membership and subscriptions		X			
	Required and necessary for sponsored award - allocation of institutional membership or personal membership if no institutional membership exists				X	X
See BPM 215, BPPM 2:220						
200.455	Organization costs Incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselor	X			X	
200.456	Participant support costs 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.			X	X	
200.457	Plant and security costs (For capital-related expenditures see 200.439) General Costs		X			
	Specific to the Sponsored Award				X	Costs necessary for increased level of security due to this sponsored project
200.458	Pre-award costs General	X				
	If necessary for the award and approved by sponsor. (e.g. lag time to order equipment necessary for research)				X	



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Section		Unallowable	as	as a	Sponsor Approval	Unlike Circumstances
Reference	Description	Cost	F&A	Direct Cost	Needed (1)	Must Exist (2)
200.459	Professional Service cost General consulting and external services. Specialized consulting services required by sponsored award. Honorariums - directly related to award.		X		X	
200.460	Proposal costs		X			
200.461	Publication and printing costs General activities Specific to technical research, such as reporting, journal publications		X	X		The non-Federal entity may charge the Federal award before closeout for the costs of publication or sharing of research results if the costs are <u>not</u> incurred during the period of performance of the Federal award.
200.462	Rearrangement and reconversion costs Ordinary and/or normal rearrangement and alteration of facilities in general course of business. Specifically incurred for research and necessary for sponsored award. Restore facilities to approximately same condition as before.		X		X	
200.463	Recruiting costs Recruiting costs for general personnel services and others not directly working on award. Reasonable costs for recruiting personnel directly working on sponsored award. Examples include: advertising, travel, and relocation.		X	X		If a newly hired employee resigns for reasons within his control within 12 months after hire, the institution will be required to refund or credit such relocation costs to the Federal Government. See note on item 200.421.
200.464	Relocation costs of employees Costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period of not less than 12 months) of an existing employee or upon recruitment of a new employee.			x (see note)		refer to UG section 200.464 for limitations on allowability



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200.465	Rental costs of real property and equipment General administrative rental costs Rental costs specifically required for sponsored award.		X	X		
200.466	Scholarships and student aid costs Tuition remission, other compensation in lieu of wages to students - if working directly on award Purpose of sponsored award is to provide training. Outlined in scope of work.			X	X	
200.467	Selling and marketing	X				Unless allowed under subsection 200.421. as allowable public relations costs or under subsection 200.460 as allowable proposal costs.
200.468	Specialized service facilities Original costs of service facilities If material, the costs based on the award's actual usage of services on the basis of a schedule of rates or established methodology. If the costs are not material.	X		X		See 200.436 Depreciation
200.469	Student activity costs General If directly provided for in sponsored award	X			X	
200.470	Taxes (including Value Added Tax) General business activity If taxes incurred are based on activity directly related to the award.		X		X	
200.471	Termination costs Those which would not be incurred had the sponsored award not Termination, settlement, and claims of subawards. Cancellation of rental costs for unexpired leases necessary for the sponsored award.				X X X	See 200.465 Rental Costs



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200.472	Training and education costs For those directly working on sponsored award. Amount should be reasonable and proportional to effort. (See 200.430 above.)					X		
200.473	Transportation costs Costs should be charged in accordance with the direct charge of the related item. See 200.439 (Equipment) and 200.453 (Materials & supplies) above.					X		
200.474	Travel costs Reasonable costs in accordance with University's policies and necessary for the sponsored award. Excessive and costs beyond normal policy in special circumstances. (e.g. first class air fare) See BPPM section 500 for University policies on travel. See BPPM section 4:010 for University policies on travel expenses. See BPPM section 2:090 for University policies on meals.					X		Uncommon situation, coordinate with OSPA
200.475	Trustees Board of Curators - reasonable costs for travel and other subsistence.			X				See 200.474 for information related to travel costs
	(1) Strongly recommend this is documented in the budget and approved by the sponsor in the agreement. (2) Documentation must demonstrate why an unlike circumstance exist. Determination is made by the campus OSPA.							