

2 CFR 200 SUBPART E-COST PRINCIPLES

Selected Items of Cost (2 CFR 200.421-200.475)

In addition to the eligible uses outlined in the Final Rule, please follow the cost principles outlined in 2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Subpart E: Electronic Code of Federal Regulations (eCFR).

This summary of selected Items of Cost is provided for your guidance only. Please consult Uniform Guidance for additional information.

Please Note: Expenditures are only allowable if approved by funding source guidance and program budget. For SLFRF, the funding source guidance is the Final Rule and does not require additional Treasury approval.

CFR: 421

Title: Advertising & Public Relations

Chargeable to a Federal Award?: Yes, as specified in sections (b) and (d) of 200.421

CFR: 422

Title: Advisory Councils

Chargeable to a Federal Award?: No, unless authorized by statute or the federal awarding agency

CFR: 423

Title: Alcoholic Beverages

Chargeable to a Federal Award?: No

CFR: 424

Title: Alumni Activities

Chargeable to a Federal Award?: No

CFR: 425

Title: Audit Services



Chargeable to a Federal Award?: Yes, as specified in sections (a), (b), and (c) of 200.425

CFR: 426

Title: Bad Debt

Chargeable to a Federal Award?: No

CFR: 427

Title: Bonding Costs

Chargeable to a Federal Award?: Yes, as specified in sections (b) and (c) of 200.427

CFR: 428

Title: Collections of Improper Payments

Chargeable to a Federal Award?: Yes, as specified in section 200.428

CFR: 429

Title: Commencement and Convocation Costs

Chargeable to a Federal Award?: No. However, may be charged as indirect costs as provided for in Appendix III paragraph (B)(9)

CFR: 430

Title: Compensation-Personal Services

Chargeable to a Federal Award?: Yes, as specified in section 200.430. Prior approval of the federal awarding agency may be required in certain circumstances

CFR: 431

Title: Compensation - Fringe Benefits

Chargeable to a Federal Award?: Yes, as specified in section 200.431. Prior approval may be required in certain circumstances

CFR: 432

Title: Conferences

Chargeable to a Federal Award?: Yes, as specified in section 200.432



CFR: 433

Title: Contingency Provisions

Chargeable to a Federal Award?: Yes, as specified in sections (a) and (b) of 200.433. Contingency provisions must be included in award budgets

CFR: 434

Title: Contributions and Donations

Chargeable to a Federal Award?: No. However, value of goods and services donated to the non-federal entity may be included as part of cost sharing/matching

CFR: 435

Title: Defense and Prosecution

Chargeable to a Federal Award?: Yes, under specific circumstances as described in 200.435

CFR: 436

Title: Depreciation

Chargeable to a Federal Award?: Yes, as specified in 200.436

CFR: 437

Title: Employee Health and Welfare Costs

Chargeable to a Federal Award?: Yes, as specified in 200.437

CFR: 438

Title: Entertainment and prizes

Chargeable to a Federal Award?: No, unless cost has programmatic purpose and is approved by the federal awarding agency

CFR: 439

Title: Equipment & Other Capital

Chargeable to a Federal Award?: Yes, as specified in section (b) of 20.439. Prior written approval for direct charge of general purpose equipment or unit cost over \$10,000



CFR: 440

Title: Exchange Rates

Chargeable to a Federal Award?: Yes, Prior approval of federal awarding agency required if change results in need for additional funding

CFR: 441

Title: Fines, Penalties, Damages & Other Settlements

Chargeable to a Federal Award?: No, except when incurred as a result of compliance with specific provisions of the federal award and with prior written approval

CFR: 442

Title: Fundraising & Investment Management Costs

Chargeable to a Federal Award?: No, except for the purpose of meeting federal program objectives. Prior approval must be obtained

CFR: 443

Title: Gains on Losses on the Disposition of Depreciable Assets

Chargeable to a Federal Award?: Yes, as specified in 200.443

CFR: 444

Title: General Costs of Government

Chargeable to a Federal Award?: No, except as provided in section 200.474 - Travel Costs. Prior approval must be obtained

CFR: 445

Title: Goods or Services for Personal Use

Chargeable to a Federal Award?: No, except for housing allowances and personal living expenses with prior approval of the federal awarding agency

CFR: 446

Title: Idle Facilities and Idle Capacity



Chargeable to a Federal Award?: Yes, as specified in section (b) of 200.446

CFR: 447

Title: Insurance & Indemnification

Chargeable to a Federal Award?: Yes, as specified in 200.447

CFR: 448

Title: Intellectual Property

Chargeable to a Federal Award?: Yes, as specified in 200.447

CFR: 449

Title: Interest

Chargeable to a Federal Award?: Yes, financing costs are allowable subject to provisions in 200.449

CFR: 450

Title: Lobbying

Chargeable to a Federal Award?: No, unless specifically provided for in the award or prior approval obtained

CFR: 451

Title: Losses on Other Awards or Contracts

Chargeable to a Federal Award?: No

CFR: 452

Title: Maintenance & Repair Costs

Chargeable to a Federal Award?: Yes, as specified in 200.452

CFR: 453

Title: Materials & Supplies Cost, Including Cost of Computing Devices

Chargeable to a Federal Award?: Yes, as specified in 200.453



CFR: 454

Title: Membership, Subscriptions, & Professional Activity Costs

Chargeable to a Federal Award?: Yes, as specified in 200.454. However, costs of country club/dining club memberships and organizations whose primary purpose is lobbying are unallowable

CFR: 455

Title: Organization Costs

Chargeable to a Federal Award?: No, unless prior approval received from a federal awarding agency

CFR: 456

Title: Participant Support Costs

Chargeable to a Federal Award?: Yes, with prior approval of the federal awarding agency

CFR: 457

Title: Plant & Security Costs

Chargeable to a Federal Award?: Yes, as specified in 200.457

CFR: 458

Title: Pre-Award Costs

Chargeable to a Federal Award?: Yes, with prior approval of the federal awarding agency

CFR: 459

Title: Professional Service Costs

Chargeable to a Federal Award?: Yes, as specified to sections (b) and (c) of 200.459

CFR: 460

Title: Proposal Costs

Chargeable to a Federal Award?: Yes, allowed on as indirect costs

CFR: 461

Title: Publication & Printing Costs



Chargeable to a Federal Award?: Yes, as specified in 200.461

CFR: 462

Title: Rearrangement & Reconversion Costs

Chargeable to a Federal Award?: Yes, allowable as indirect costs. If charging as direct, requires prior approval of the federating awarding agency. Budget justifications must explain how facility modifications benefit the project

CFR: 463

Title: Recruiting Costs

Chargeable to a Federal Award?: Yes, as specified in 200.463

CFR: 464

Title: Relocation Costs of Employees

Chargeable to a Federal Award?: Yes, as specified in 200.464

CFR: 465

Title: Rental Costs of Real Property & Equipment

Chargeable to a Federal Award?: Yes, as specified in 200.465

CFR: 466

Title: Scholarships, Student Aid Costs, and Tuition Remission

Chargeable to a Federal Award?: Yes, as specified in 200.466

CFR: 467

Title: Selling & Marketing Costs

Chargeable to a Federal Award?: No, unless prior approval is obtained from the federal awarding agency

CFR: 468

Title: Specialized Service Facilities

Chargeable to a Federal Award?: Yes, as specified in 200.468



CFR: 469

Title: Student Activity Costs

Chargeable to a Federal Award?: No, unless specifically provided for in the federal award

CFR: 470

Title: Taxes (including Value Added Tax)

Chargeable to a Federal Award?: Yes, with some limitations as described in 200.470

CFR: 471

Title: Telecommunication and Video Surveillance costs

Chargeable to a Federal Award?: Yes, as specified in 200.471. See also 200.216 - Prohibition on Certain Telecommunications and Video Surveillance Services or Equipment

CFR: 472

Title: Termination and Standard Closeout Costs

Chargeable to a Federal Award?: Yes, but only under specific circumstances as described in 200.471

CFR: 473

Title: Training & Education Costs

Chargeable to a Federal Award?: Yes, if provided for employee development

CFR: 474

Title: Transportation Costs

Chargeable to a Federal Award?: Yes, as specified in 200.474

CFR: 475

Title: Travel Costs

Chargeable to a Federal Award?: Yes, as specified in 200.475. Prior approval required for certain types of travel costs

CFR: 476



Title: Trustees

Chargeable to a Federal Award?: Yes, for travel and subsistence costs

