Allowable and Unallowable Costs under the Uniform Guidance CFR number Allowable Unallowable Item of Cost Advertising and public relations. §200.421 X* §200.422 Advisory councils. Alcoholic beverages §200.423 X §200.424 Alumni/ae activities. X §200.425 X** Audit services. §200.426 Bad debts. Χ §200.427 Bonding costs. X Collections of improper payments. §200.428 Χ §200.429 Commencement and convocation costs. Χ Compensation—personal services. Compensation—fringe benefits. \$200.430 X \$200.431 X \$200.432 Conferences §200.433 Contingency provisions. \$200.434 Contributions and donations. Defense and prosecution of criminal and civil proceedings, claims, appeals and §200.435 patent infringements. X X* §200.436 Depreciation. Employee health and welfare costs. §200.437 X §200.438 Entertainment costs. §200.439 Equipment and other capital expenditures §200.440 X* Exchange rates. §200.441 Fines, penalties, damages and other settlements. X X §200.442 Fund raising and investment management costs. §200.443 Gains and losses on disposition of depreciable assets. X* §200.444 General costs of government. Χ 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 X* Interest. §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 X* Memberships, subscriptions, and professional activity costs. §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. §200.460 Proposal costs. X X** \$200.461 Publication and printing costs. §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. Taxes (including Value Added Tax). X* §200.470 χ* §200.471 Termination costs. §200.472 X Training and education costs. \$200.473 Transportation costs. X §200.474 Travel costs. \$200.475 Х* Trustees.

^{* -} Allowable under limited Circumstances

^{** -} Allowable only with prior permission from the grantor

^{*** -} Allowable only as a direct cost with perimission from the grantor