**Cost Principles-Selected Items of Cost (2 CFR 200.421-200.475)**

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| **CFR** | **Title** | **Chargeable to a Federal Award?** |
| 421 | Advertising & Public Relations | Yes, as specified in sections (b) and (d) of 200.421 |
| 422 | Advisory Councils | No, unless authorized by statute or the Federal awarding agency. |
| 423 | Alcoholic beverages | No |
| 424 | Alumni Activities | No |
| 425 | Audit Services | Yes, as specified in sections (a), (b), and (c) of 200.425 |
| 426 | Bad debts | No |
| 427 | Bonding costs | Yes, as specified in sections (b) and (c) of 200.427 |
| 428 | Collections of improper payments | Yes, as specified in section 200.428 |
| 429 | Commencement and Convocation costs | No. However, may be charged as indirect costs as provided for in Appendix III paragraph (B) (9). |
| 430 | Compensation-personal services | Yes, as specified in section 200.430. Prior approval of the Federal awarding agency may be required in certain circumstances. |
| 431 | Compensation-fringe benefits | Yes, as specified in section 200.431. Prior approval may be required in certain circumstances. |
| 432 | Conferences | Yes, as specified in section 200.432. |
| 433 | Contingency provisions | Yes, as specified in sections (a) and (b) of 200.433. Contingency provisions must be included in award budgets. |
| 434 | Contributions and donations | No. However, value of goods and services donated to the non-Federal entity may be included as part of cost sharing/matching. |
| 435 | Defense and prosecution | Yes, under specific circumstances as described in 200.435. |
| 436 | Depreciation | Yes, as specified in 200.436. |
| 437 | Employee health and welfare | Yes, as specified in 200.437. |
| 438 | Entertainment | No, unless cost has programmatic purpose and is approved by the Federal awarding agency. |
| 439 | Equipment & other capital expenditures | Yes, as specified in section (b) of 200.439. Prior written approval for direct charge of general purpose equipment or unit cost over $5,000. |
| 440 | Exchange rates | Yes. Prior approval of Federal awarding agency required if change results in need for additional funding. |
| 441 | Fines, penalties, damages & other settlements | No, except when incurred as a result of compliance with specific provisions of the Federal award and with prior written approval. |
| 442 | Fund raising & investment management costs | No, except for the purpose of meeting Federal program objectives. Prior approval must be obtained. |
| 443 | Gains on losses on disposition of depreciable assets | Yes, as specified in 200.443. |
| 444 | General costs of government | No, except as provided in section 200.474 Travel costs. Prior approval must be obtained. |
| 445 | Goods or Services for Personal Use | No, except for housing allowances and personal living expenses with prior approval of Federal awarding agency. |
| 446 | Idle facilities and idle capacity | Yes, as specified in section (b) of 200.446. |
| 447 | Insurance & Indemnification | Yes, as specified in 200.447. |
| 448 | Intellectual property | Yes, as specified in 200.448. |
| 449 | Interest | Yes, financing costs are allowable subject to provisions in 200.449. |
| 450 | Lobbying | No, unless specifically provided for in the award or prior approval obtained. |
| 451 | Losses on other awards or contracts | No |
| 452 | Maintenance & repair costs | Yes, as specified in 200.452. |
| 453 | Materials & Supplies cost, including cost of computing devices | Yes, as specified in 200.453. |
| 454 | Memberships, subscriptions, & professional activity costs | Yes, as specified in 200.454. However, costs of country club/dining club memberships and organizations whose primary purpose is lobbying are unallowable. |
| 455 | Organization costs | No, unless prior approval received from Federal awarding agency. |
| 456 | Participant support costs | Yes, with prior approval of Federal awarding agency. |
| 457 | Plant & security costs | Yes, as specified in 200.457. |
| 458 | Pre-award costs | Yes, with prior approval of Federal awarding agency. |
| 459 | Professional service costs | Yes, as specified to sections (b) and (c) of 200.459. |
| 460 | Proposal costs | Yes. Allowed only as indirect costs. |
| 461 | Publication & printing costs | Yes, as specified in 200.461. |
| 462 | Rearrangement & reconversion costs | Yes, allowable as indirect costs. If charging as direct, requires prior approval of Federal awarding agency. Budget justification must explain how facility modifications benefit the project. |
| 463 | Recruiting costs | Yes, as specified in 200.463. |
| 464 | Relocation costs of employees | Yes, as specified in 200.464. |
| 465 | Rental costs of real property & equipment | Yes, as specified in 200.465. |
| 466 | Scholarships & student aid costs | Yes, as specified in 200.466. |
| 467 | Selling & marketing costs | No, unless prior approval is obtained from Federal awarding agency. |
| 468 | Specialized service facilities | Yes, as specified in 200.468. |
| 469 | Student activity costs | No, unless specifically provided for in the Federal award. |
| 470 | Taxes (including Value Added Tax) | Yes, with some limitations as described in 200.470. |
| 471 | Termination costs | Yes, but only under specific circumstances as described in 200.471. |
| 472 | Training & education costs | Yes, if provided for employee development. |
| 473 | Transportation costs | Yes, as specified in 200.473. |
| 474 | Travel costs | Yes, as specified in 200.474. Prior approval required for certain types of travel costs. |
| 475 | Trustees | Yes, for travel and subsistence costs. |