

Allowability of Various Direct Costs

Direct Cost Category	Section	Allowable	Allowable with Pre-Approval	Unallowable
Advertising for Recruitment for a Federal Award	200.421	✓		
Advertising for Procurement of Goods for a Federal Award	200.421	✓		
Advertising for Program Outreach for a Federal Award	200.421	✓		
Advertising for All Other Purposes	200.421			✓
Public Relations costs considered necessary for a Federal Award	200.421		✓	
Public Relations costs for all other purposes	200.421			✓
Advisory Councils	200.422			✓
Alcoholic Beverages	200.423			✓
Alumni Activities	200.424			✓
Audit Services for Federal Awards	200.425	✓		
Bonding Costs for Federal Awards	200.427	✓		
Commencement and Convocation	200.429			✓
Compensation- Personal Services	200.430	✓		
Compensation - Sabbatical Leave	200.430	✓		
Compensation - Extra Service Pay	200.430	✓		
Compensation - Fringe Benefits	200.431	✓		
Compensation -Severance	200.431	✓		
Conferences Necessary for the Performance of a Federal Award	200.432	✓		
Contingency Provisions Related to a Federal Award	200.433		✓	
Contributions and Donations	200.434			✓
Depreciation as a Direct Cost	200.436		✓	
Employee Health and Welfare Costs	200.437	✓		
Entertainment Costs with Program Purposes for a Federal Award	200.438		✓	
Entertainment Costs All Other Purposes	200.438			✓
Capital Expenses for Special Purpose Equipment (>\$5,000)	200.439		✓	
Exchange Rates - Costs of Fluctuating Rates	200.440	✓		
Fines, Penalties, etc. related to a Federal Award	200.441		✓	
Fines, Penalties, Damages & Other Settlements	200.441			✓
Fundraising - Organized Fundraising	200.442			✓
Goods or Services for Personal Use	200.445			✓
Housing Allowance and Living Expenses as Direct Cost			✓	
Lobbying	200.450			✓
Losses on other Federal awards or contracts	200.451			✓
Maintenance and repair costs	200.452	✓		
Materials and supplies costs, cost of computing devices	200.453	✓		
Memberships, subscriptions, professional activity costs	200.454	✓		
Plant and security costs	200.457	✓		
Pre-award costs	200.458		✓	
Professional service costs	200.459	✓		
Publication and printing costs	200.461	✓		
Recruiting costs	200.463	✓		
Registration fees	200.456	✓		
Relocation costs of employees	200.464	✓		

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Scholarships and student aid costs	200.466		✓	
Specialized service facilities	200.468	✓		
Stipends / subsistence allowances	200.456	✓		
Student activity costs	200.469			✓
Taxes (including Value Added Tax)	200.470	✓		
Training and education costs	200.472	✓		
Transportation costs	200.473	✓		
Travel allowance	200.456	✓		
Travel costs	200.474	✓		
Trustee travel and subsistence costs	200.475	✓		