

Electronic Code of Federal Regulations (e-CFR) Allowable & Unallowable Costs

2 CFR 200	Item of Cost	Electronic Link
421	Advertising & Public Relations	https://www.ecfr.gov/current/title-2/section-200.421
422	Advisory Councils	https://www.ecfr.gov/current/title-2/section-200.422
423	Alcoholic Beverages	https://www.ecfr.gov/current/title-2/section-200.423
424	Alumni Activities	https://www.ecfr.gov/current/title-2/section-200.424
425	Audit and Related Services	https://www.ecfr.gov/current/title-2/section-200.425
426	Bad Debts	https://www.ecfr.gov/current/title-2/section-200.426
427	Bonding Costs	https://www.ecfr.gov/current/title-2/section-200.427
428	Collection of Improper Payments	https://www.ecfr.gov/current/title-2/section-200.428
429	Commencement and Convocation	https://www.ecfr.gov/current/title-2/section-200.429
430	Compensation-Personal Services	https://www.ecfr.gov/current/title-2/section-200.430
431	Compensation – Fringe Benefits	https://www.ecfr.gov/current/title-2/section-200.431
432	Conferences	https://www.ecfr.gov/current/title-2/section-200.432
433	Contingency Provisions	https://www.ecfr.gov/current/title-2/section-200.433
434	Contributions and Donations	https://www.ecfr.gov/current/title-2/section-200.434
435	Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals, and Patent Infringements	https://www.ecfr.gov/current/title-2/section-200.435
436	Depreciation	https://www.ecfr.gov/current/title-2/section-200.436
437	Employee Health and Welfare Costs	https://www.ecfr.gov/current/title-2/section-200.437
438	Entertainment Costs	https://www.ecfr.gov/current/title-2/section-200.438
439	Equipment and Other Capital Expenditures	https://www.ecfr.gov/current/title-2/section-200.439
440	Exchange Rates	https://www.ecfr.gov/current/title-2/section-200.440
441	Fines, Penalties, Damages and Other Settlements	https://www.ecfr.gov/current/title-2/section-200.441
442	Fundraising and Investment Management Costs	https://www.ecfr.gov/current/title-2/section-200.442
443	Gains and Losses on Depreciable Assets	https://www.ecfr.gov/current/title-2/section-200.443
444	General Costs of Government	https://www.ecfr.gov/current/title-2/section-200.444
445	Goods and Services for Personal Use	https://www.ecfr.gov/current/title-2/section-200.445
446	Idle Facilities and Idle Capacity	https://www.ecfr.gov/current/title-2/section-200.446
447	Insurance and Indemnification	https://www.ecfr.gov/current/title-2/section-200.447
448	Intellectual Property	https://www.ecfr.gov/current/title-2/section-200.448
449	Interest	https://www.ecfr.gov/current/title-2/section-200.449
450	Lobbying	https://www.ecfr.gov/current/title-2/section-200.450

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2 CFR 200	Item of Cost	Electronic Link
451	Losses on Other Awards or Contracts	https://www.ecfr.gov/current/title-2/section-200.451
452	Maintenance and Repair Costs	https://www.ecfr.gov/current/title-2/section-200.452
453	Material and Supplies Costs, Including Costs of Computing Devices	https://www.ecfr.gov/current/title-2/section-200.453
454	Memberships, Subscriptions and Professional Activity Costs	https://www.ecfr.gov/current/title-2/section-200.454
455	Organization Costs	https://www.ecfr.gov/current/title-2/section-200.455
456	Participant Support Costs	https://www.ecfr.gov/current/title-2/section-200.456
457	Plant and Security Costs	https://www.ecfr.gov/current/title-2/section-200.457
458	Pre-Award Costs	https://www.ecfr.gov/current/title-2/section-200.458
459	Professional Service Costs	https://www.ecfr.gov/current/title-2/section-200.459
460	Proposal Costs	https://www.ecfr.gov/current/title-2/section-200.460
461	Publication and Printing Costs	https://www.ecfr.gov/current/title-2/section-200.461
462	Rearrangement and Reconversion Costs	https://www.ecfr.gov/current/title-2/section-200.462
463	Recruiting Costs	https://www.ecfr.gov/current/title-2/section-200.463
464	Relocation Costs of Employees	https://www.ecfr.gov/current/title-2/section-200.464
465	Rental Costs of Real Property and Equipment	https://www.ecfr.gov/current/title-2/section-200.465
466	Scholarships and Student Aid Costs	https://www.ecfr.gov/current/title-2/section-200.466
467	Selling and Marketing Costs	https://www.ecfr.gov/current/title-2/section-200.467
468	Specialized Service Facilities	https://www.ecfr.gov/current/title-2/section-200.468
469	Student Activity Costs	https://www.ecfr.gov/current/title-2/section-200.469
470	Taxes (included Value Added Tax)	https://www.ecfr.gov/current/title-2/section-200.470
471	Telecommunication Costs and Video Surveillance Costs	https://www.ecfr.gov/current/title-2/section-200.471
472	Termination Costs	https://www.ecfr.gov/current/title-2/section-200.472
473	Training and Education Costs	https://www.ecfr.gov/current/title-2/section-200.473
474	Transportation Costs	https://www.ecfr.gov/current/title-2/section-200.474
475	Travel Costs	https://www.ecfr.gov/current/title-2/section-200.475
476	Trustees	https://www.ecfr.gov/current/title-2/section-200.476