

Allowable and Unallowable Costs on Federal Awards as stated in Uniform Guidance

2 CFR 200 Section	Cost Item	Allowability
200.421	Advertising and public relations	Unallowable unless for the recruitment of personnel required by Wesleyan for performance of a federal award.
200.422	Advisory councils	Unallowable.
200.423	Alcoholic beverages	Unallowable.
200.424	Alumni/ae activities	Unallowable.
200.425	Audit services	Unallowable.
200.426	Bad debts	Unallowable.
200.427	Bonding costs	Costs of bonding required in the terms and conditions of the federal award are allowable. Bonding required by Wesleyan in the general conduct of operations is allowable as an indirect cost.
200.428	Collections of improper payments	Allowable
200.429	Commencement and convocation costs	Unallowable.
200.430	Compensation - personal services	Allowable if reasonable and allocable specifically to the federal award.
200.431	Compensation - fringe benefits	Allowable if based upon actual fringe benefit costs. Not allowable is based upon the University average percentage.
200.432	Conferences	Allowable if conference costs are appropriate, necessary and managed in a manner that minimizes costs to the Federal award.
200.433	Contingency provisions	Unallowable.
200.434	Contributions and donations	Unallowable.
200.435	Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements.	Unallowable.
200.436	Depreciation	Allowable as an indirect cost.
200.437	Employee health and welfare costs	Allowable as an indirect cost.
200.438	Entertainment costs	Unallowable unless specifically written into the federal award document.
200.439	Equipment and other capital expenditures	Unallowable unless specifically written into the federal award document.
200.440	Exchange rates	Allowable
200.441	Fines, penalties, damages and other settlements	Unallowable
200.442	Fund raising and investment management costs	Unallowable
200.443	Gains and losses on disposition of depreciable assets	Allowable
200.444	General costs of government	Unallowable
200.445	Goods or services for personal use	Unallowable
200.446	Idle facilities and idle capacity	Unallowable
200.447	Insurance and indemnification	Allowable if required or approved by the federal award
200.448	Intellectual property	The costs related to securing patents and copyrights are allowable if required or approved by the federal award
200.449	Interest	Unallowable
200.450	Lobbying	Unallowable
200.451	Losses on other awards or contracts	Unallowable
200.452	Maintenance and repair costs	Allowable
200.453	Materials and supplies costs, including costs of computing devices	Allowable

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200.454	Memberships, subscriptions; and professional activity costs	Allowable if it is related to business, technical and professional memberships or subscriptions. Membership in country clubs or social clubs are unallowable.
200.455	Organizational costs	Unallowable - includes incorporation fees, management consultants, attorneys, accountants, or investment counselors.
200.456	Participant support costs	Allowable with prior approval from the federal agency
200.457	Plant and security costs	Allowable
200.458	Pre-award costs	Allowable only to the extent that they would have been allowable if incurred after the start date
200.459	Professional service costs	Allowable
200.460	Proposal costs	Should be treated as indirect costs
200.461	Publication and printing costs	Allowable if they are identifiable with a specific award. Otherwise they should be included as indirect costs.
200.462	Rearrangement and reconversion costs	Rearrangement and alteration of facilities are allowable as indirect costs. If costs are incurred specifically for a federal award, they may be treated as direct costs if approval is received from the federal agency.
200.463	Recruiting costs	Allowable
200.464	Relocation costs of employees	Allowable but subject to limitations. Please read 200.464 for specific information about allowability
200.465	Rental costs of real property & equipment	Allowable
200.466	Scholarships and student aid costs	Allowable only when the purpose of the federal award is to provide training to selected participants and the charge is approved by the federal awarding agency
200.467	Selling and marketing costs	Unallowable
200.468	Specialized service facilities	Allowable
200.469	Student activity costs	Unallowable
200.470	Taxes	Allowable
200.471	Termination costs	Allowable
200.472	Training and education costs	Allowable
200.473	Transportation costs	Allowable
200.474	Travel costs	Allowable but subject to limitations. Please read 200.474 for specific information about allowability
200.475	Trustees	Allowable