

# Direct Cost Allowability Matrix

Selected Cost Item	Uniform Guidance General Reference	Require Prior Approval	Allowable?	Conditions for Allowability							
Advertising and public relations costs	\$200.421	Yes (related to the salaries of administrative and clerical staff)	Yes with restrictions; Special conditions apply (per §200.430(h))	Allowable if for recruitment of personnel required for performance of the award, procurement of goods and services for the performance of the award, or for program outreach and other specific purposes necessary to meet the requirements of the award.							
Advisory councils	\$200.422		Yes with restrictions; Special conditions apply (per §200.430(h))	Allowable if for recruitment of personnel required for performance of the award, procurement of goods and services for the performance of the award, or for program outreach and other specific purposes necessary to meet the requirements of the award.							
Compensation - fringe benefits	\$200.431	Yes (related to costs for IHEs)	Yes with restrictions; Special conditions apply								
Conferences	\$200.432		Yes with restrictions	See 2 CFR 200.432 and terms of award							
Contingency provisions	\$200.433		No with exceptions								
Yes with restrictions											
Yes with qualifications											
Yes with restrictions											
Allowability based on specific requirements											
or sponsor requirements	Equipment and other capital expenditures	§200.439	Yes								
Yes with restrictions	See 2 CFR 200.440. Allowable if additional funds will not be needed from the sponsor										
No with exception											
No with exceptions											



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