

COST ITEMS MATRIX

THIS COST ITEMS MATRIX SHOULD ONLY BE USED AS A QUICK REFERENCE GUIDE.

Title 2 *Code of Federal Regulations* (CFR) Part 200 (Uniform Guidance), and Title 2 CFR Part 2900 (Department of Labor [DOL] Exceptions), contain definitive guidance and final authority for determining whether or not a cost is allowable.

The matrix on the following pages identifies the cost items and different types of entities. When determining whether the cost of an item is allowable, users must also refer to the applicable sections of the Uniform Guidance, DOL Exceptions, and applicable federal statute.

Failure to address a particular cost item is not intended to imply that it is allowable or unallowable. Rather, the determination of allowability in each case must be based on the treatment or principles provided for similar or related costs. In the case of a discrepancy between the Uniform Guidance and the provisions of a specific federal award administered by the pass-through entity, the federal award provisions govern. Note also that, in some instances, different cost items may be similarly named, and there may be some overlap between the various cost items.

When reviewing the matrix please use the following legend:

| Legend Key | Legend Key Definition |
|------------|---------------------------------------|
| A | Allowable |
| AP | Allowable with Prior Approval |
| AC | Allowable with Conditions |
| U | Unallowable |
| NS | Not Specified in the Uniform Guidance |

If a cost item is denoted with two or more legend keys, users should delve further into the various information sources as they may provide the additional clarity that is needed. If this effort does not provide the necessary information, then subrecipients should contact DEO at compliance@opportunity.lacounty.gov.

The “AP” legend key denotes that, in some instances, prior written approval will be required. In this event, one should adhere to the Uniform Guidance Section 200.407, and DOL Exceptions Section 2900.16.

| | Cost Item | Educational Institutions | Non-Profit Organizations | State, Local and Indian Tribal Governments | Uniform Guidance Section | DOL Exception Section |
|----|---|---------------------------------|---------------------------------|---|---------------------------------|------------------------------|
| 1 | Advertising and public relations | A/U | A/U | A/U | 200.421 | |
| 2 | Advisory councils | AC/U | AC/U | AC/U | 200.422 | |
| 3 | Alcoholic beverages | U | U | U | 200.423 | |
| 4 | Alumni/ae activities | U | NS | NS | 200.424 | |
| 5 | Audit services | AC/U | AC/U | AC/U | 200.425 | |
| 6 | Bad debts | U | U | U | 200.426 | |
| 7 | Bonding costs | A | A | A | 200.427 | |
| 8 | Collection of improper payments | A | A | A | 200.428 | |
| 9 | Commencement and convocation costs | AC/U | NS | NS | 200.429 | |
| 10 | Compensation – personal services | A/U | A/U | A/U | 200.430 | |
| 11 | Compensation – fringe benefits | A /U | A /U | A /U | 200.431 | |
| 12 | Conferences | A | A | A | 200.432 | |
| 13 | Contingency provisions | AC/U | AC/U | AC/U | 200.433 | 2900.18 |
| 14 | Contributions and donations | U | U | U | 200.434 | |
| 15 | Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringement | AC/U | AC/U | AC/U | 200.435 | |
| 16 | Depreciation | AC | AC | AC | 200.436 | |
| 17 | Employee health and welfare costs | A | A | A | 200.437 | |
| 18 | Entertainment costs | U/AP | U/AP | U/AP | 200.438 | |
| 19 | Equipment and other capital expenditures | AP/U | AP/U | AP/U | 200.439 | |
| 20 | Exchange rates | AP | AP | AP | 200.440 | |
| 21 | Fines, penalties, damages and other settlements | U/AP | U/AP | U/AP | 200.441 | |
| 22 | Fund raising and investment management costs | U/AP/A | U/AP/A | U/AP/A | 200.442 | |
| 23 | Gains and losses on disposition of depreciable assets | AC | AC | AC | 200.443 | |
| 24 | General cost of government | NS | NS | U/A | 200.444 | |
| 25 | Goods or services for personal use | U/AP | U/AP | U/AP | 200.445 | |
| 26 | Idle facilities and idle capacity | AC/U | AC/U | AC/U | 200.446 | |
| 27 | Insurance and | AC/U | AC/U | AC/U | 200.447 | |

| | Cost Item | Educational Institutions | Non-Profit Organizations | State, Local and Indian Tribal Governments | Uniform Guidance Section | DOL Exception Section |
|----|---|---------------------------------|---------------------------------|---|---------------------------------|------------------------------|
| | indemnification | | | | | |
| 28 | Intellectual property | A/U | A/U | A/U | 200.448 | |
| 29 | Interest | AC/U | AC/U | AC/U | 200.449 | |
| 30 | Lobbying | U | U | U | 200.450 | |
| 31 | Losses on other awards or contracts | U | U | U | 200.451 | |
| 32 | Maintenance and repair costs | A | A | A | 200.452 | |
| 33 | Material and supplies costs, including costs of computing devices | A | A | A | 200.453 | |
| 34 | Memberships, subscriptions, and professional activity costs | A/U | A/U | A/U | 200.454 | |
| 35 | Organization costs | U/AP | U/AP | U/AP | 200.455 | |
| 36 | Participant support costs | AP | AP | AP | 200.456 | |
| 37 | Plant and security costs | A | A | A | 200.457 | |
| 38 | Pre-award costs | AP | AP | AP | 200.458 | |
| 39 | Professional services costs | A | A | A | 200.459 | |
| 40 | Proposal costs | A | A | A | 200.460 | |
| 41 | Publication and printing costs | A | A | A | 200.461 | |
| 42 | Rearrangement and reconversion costs | A/AP | A/AP | A/AP | 200.462 | |
| 43 | Recruiting costs | A/U | A/U | A/U | 200.463 | |
| 44 | Relocations costs of employees | AC/U | AC/U | AC/U | 200.464 | |
| 45 | Rental costs of real property and equipment | AC/U | AC/U | AC/U | 200.465 | |
| 46 | Scholarships and student aid costs | AC | NS | NS | 200.466 | |
| 47 | Selling and marketing | U/AP | U/AP | U/AP | 200.467 | |
| 48 | Specialized service facilities | AC | AC | AC | 200.468 | |
| 49 | Student activity costs | U/AP | U/AP | U/AP | 200.469 | 2900.19 |
| 50 | Taxes | AC | AC | AC | 200.470 | |
| 51 | Telecommunications & video surveillance costs | AC | AC | AC | 200.471 | |
| 52 | Termination costs | AC/U | AC/U | AC/U | 200.472 | |
| 53 | Training and education costs | A | A | A | 200.473 | |
| 54 | Transportation costs | A | A | A | 200.474 | |
| 55 | Travel costs | AC | AC | AP | 200.475 | |
| 56 | Trustees | A | A | NS | 200.476 | |