

## Appendix C: Allowable Costs and Cost Items Matrix

An entity that receives funds under Title I of the WIOA is required to comply with the OMB Uniform Guidance 2 CFR Part 200 and U.S. DOL exceptions 2 CFR Part 2900. In general, to be an allowable charge under the WIOA, a cost must meet the following criteria:

- Be necessary and reasonable for the performance of the award
- Be allocable to the award
- Conform to any limitations or exclusions set forth in the award
- Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-federal entity
- Be accorded consistent treatment
- Be determined in accordance with generally accepted accounting principles
- Not be used to meet cost sharing or matching requirements of any other federally-financed program (without prior approval from the state)
- Be adequately documented

Below is a high-level cost items matrix with six columns. The first four columns identify cost items and various entity types. The remaining two columns are reserved for the specific Uniform Guidance sections and DOL exceptions (if applicable). It should be noted that the matrix is intended to be used as an initial tool or quick reference guide, rather than a final authority for making a determination of whether or not a cost would be considered allowable.

The legend key below, along with the definitions is intended to help the user understand whether a cost item is allowable or not.

**Figure 1: Allowable Costs Legend**

<b>Legend Key</b>	<b>Legend Key Definition</b>
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 the project manager or Regional Advisor should be contacted. The “NS” legend key means that information may not be readily available. In this event, other information sources should be sought out before attempting to contact the project manager or Regional Advisor. The “AP” legend key means that, in some instances, prior written approval will be required. In this event, the user should adhere to the

Uniform Guidance Section 200.407, DOL exceptions Section 2900.16, and contact their project manager or Regional Advisor.

**Figure 2: Cost Items Matrix**

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	

Cost Item		Educational Institutions	Non-Profit Organizations	State, Local, and Indian Tribal Governments	Uniform Guidance Section	DOL Exception Section
18	Entertainment costs	U/AP	U/AP	U/AP	<a href="#">200.438</a>	
19	Equipment and other capital expenditures	AP/U	AP/U	AP/U	<a href="#">200.439</a>	
20	Exchange rates	AP	AP	AP	<a href="#">200.440</a>	
21	Fines, penalties, damages, and other settlements	U/AP	U/AP	U/AP	<a href="#">200.441</a>	
22	Fundraising and investment management costs	U/AP/A	U/AP/A	U/AP/A	<a href="#">200.442</a>	
23	Gains and losses on disposition of depreciable assets	AC	AC	AC	<a href="#">200.443</a>	
24	General cost of government	NS	NS	U/A	<a href="#">200.444</a>	
25	Goods or services for personal use	U/AP	U/AP	U/AP	<a href="#">200.445</a>	
26	Idle facilities and idle capacity	AC/U	AC/U	AC/U	<a href="#">200.446</a>	
27	Insurance and indemnification	AC/U	AC/U	AC/U	<a href="#">200.447</a>	
28	Intellectual property	A/U	A/U	A/U	<a href="#">200.448</a>	
29	Interest	AC/U	AC/U	AC/U	<a href="#">200.449</a>	
30	Lobbying	U	U	U	<a href="#">200.450</a>	
31	Losses on other awards or contracts	U	U	U	<a href="#">200.451</a>	
32	Maintenance and repair costs	A	A	A	<a href="#">200.452</a>	
33	Material and supplies costs, including costs of computing devices	A	A	A	<a href="#">200.453</a>	
34	Memberships, subscriptions, and	A/U	A/U	A/U	<a href="#">200.454</a>	

Cost Item		Educational Institutions	Non-Profit Organizations	State, Local, and Indian Tribal Governments	Uniform Guidance Section	DOL Exception Section
	professional activity costs					
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	Termination costs	AC/U	AC/U	AC/U	200.471	
52	Training and education costs	A	A	A	200.472	
53	Transportation costs	A	A	A	200.473	
54	Travel costs	AC	AC	AP	200.474	
55	Trustees	A	A	NS	200.475	