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Basic Rules of Cost that *everyone* needs to know

Definition of “prior approval” ([2 CFR 200.407](#); [45 CFR 75.407](#))

Basic Considerations ([2 CFR 200.402-.411](#); [45 CFR 75.402-.411](#))

Classification of Costs ([2 CFR 200.412](#); [45 CFR 75.412](#))

Direct Costs ([2 CFR 200.413](#); [45 CFR 75.413](#))

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Documentation (Records) ([2 CFR 200.302\(b\)](#); [45 CFR 75.302\(b\)](#))

Retention requirements for records ([2 CFR 200.333](#); [45 CFR 75.361](#))

[Categorically Unallowable Costs begins next page.]

Unallowable Costs (selected)

- Certain advertising and PR costs ([2 CFR 200.421\(e\)](#); [45 CFR 75.421\(e\)](#))
- Alcoholic beverages ([2 CFR 200.423](#); [45 CFR 75.423](#))
- Costs of audits that are not required by the Single Audit Act or are not otherwise consistent with the limitations of 2 CFR 200.425 ([2 CFR 200.425\(a\)\(1\)](#) and (2); [45 CFR 75.425\(a\)\(1\)](#) and (2))
- Bad debts (2 CFR 200.426; [45 CFR 75.426](#))
- Compensation costs exceeding a ceiling ([2 CFR 200.430\(d\)](#); [45 CFR 75.430\(d\)](#))
- Compensation as life insurance when the non-Federal entity is named as beneficiary ([2 CFR 200.431\(e\)\(2\)](#); [45 CFR 75.431\(e\)\(2\)](#))
- Compensation as personal use of automobile when charged as fringe or indirect ([2 CFR 200.431\(f\)](#); [45 CFR 75.431\(f\)](#)) See also [2 CFR 200.447\(b\)\(4\)](#); [45 CFR 75.447\(b\)\(4\)](#).
- Excessive severance payments ([2 CFR 200.431\(i\)\(3\)](#); [45 CFR 75.431\(i\)\(3\)](#))
- Contingency reserves ([2 CFR 200.433\(c\)](#); [45 CFR 75.433\(c\)](#))
- Defense and prosecution of criminal and civil proceedings ([2 CFR 200.435](#); [45 CFR 75.435](#))
- Contributions and donations ([2 CFR 200.434\(a\)](#); [45 CFR 75.434\(a\)](#))
- Entertainment costs ([2 CFR 200.438](#); [45 CFR 75.438](#))
- Fund raising and investment management costs ([2 CFR 200.442](#); [45 CFR 75.442](#)) – but note allowability of Proposal costs ([2 CFR 200.460](#); [45 CFR 75.460](#))
- Goods & services for personal use ([2 CFR 200.445](#); [45 CFR 75.445](#))
- Insurance on federally owned property and insurance against defects in performance ([2 CFR 200.447\(b\)\(2\)](#); [45 CFR 75.447\(b\)\(2\)](#))
- Losses that could have been insured but were not ([2 CFR 200.447\(c\)](#); [45 CFR 75.447\(c\)](#))
- Certain costs of securing patents and copyrights ([2 CFR 200.448\(a\)\(2\)](#); [45 CFR 75.448\(a\)\(2\)](#))
- Lobbying ([2 CFR 200.450](#) especially 2 CFR 200.450(c)(1); [45 CFR 75.450](#) especially 45 CFR 75.450(c)(1))
- Losses on other awards or contracts ([2 CFR 200.451](#); [45 CFR 75.451](#))
- Memberships in social/dining/country clubs ([2 CFR 200.454](#); [45 CFR 75.454](#))
- Certain recruiting costs ([2 CFR 200.463\(b\)](#); [45 CFR 75.463\(b\)](#))
- Certain relocation costs ([2 CFR 200.464\(d\)](#); [45 CFR 75.464\(d\)](#))
- Transactions with Terrorists & Terrorist Financing (USAID SP - US - M12, found in [ADS 303maa](#))

[Direct Costs that Require Prior Approval begins next page.]

Costs and Actions Requiring Prior Funder Approval

Definition of “prior approval” ([2 CFR 200.407](#); [45 CFR 75.407](#))

[CDC's forms for submitting prior approval requests](#)

Changes to principal investigator or project director under fixed amount awards ([2 CFR 200.201](#)(b)(5); [45 CFR 75.201](#)(b)(5))

Use of unrecovered indirect costs as cost share ([2 CFR 200.306](#)(c); [45 CFR 75.306](#)(c))

Use of estimated fair market value of donated real property for inclusion in cost share, when FMV exceeds “book” value of the property ([2 CFR 200.306](#)(d)(2); [45 CFR 75.306](#)(d)(2))

Use of property use charges as cost share ([2 CFR 200.306](#)(h)(2); [45 CFR 75.306](#)(h)(2))

Use of other than the deductive method and any changes to approved use of program income (PI), using PI for other than current costs, adding PI to the total award value, using PI to meet cost share requirement ([2 CFR 200.307](#)(e); [45 CFR 75.307](#)(e))

Revision of budget and program plans ([2 CFR 200.308](#)(c)(1); [45 CFR 75.308](#)(c)(1)), including:

- *change in scope* ([2 CFR 200.308](#)(c)(1)(i); [45 CFR 75.308](#)(c)(1)(i))
- *change in identified key personnel* ([2 CFR 200.308](#)(c)(1)(ii); [45 CFR 75.308](#)(c)(1)(ii))
- *absence of PD of more than 3 months or 25% reduction in LOE* ([2 CFR 200.308](#)(c)(1)(iii); [45 CFR 75.308](#)(c)(1)(iii))
- *the inclusion of any items of cost that require prior approval (unless waived)* ([2 CFR 200.308](#)(c)(1)(iv); [45 CFR 75.308](#)(c)(1)(iv))
- *transfer of participant support costs to any other category* ([2 CFR 200.308](#)(c)(1)(v); [45 CFR 75.308](#)(c)(1)(v))
- *subcontracting out “work under the award”* ([2 CFR 200.308](#)(c)(1)(vi); [45 CFR 75.308](#)(c)(1)(vi))
- *changes to the amount of approved cost sharing or matching* ([2 CFR 200.308](#)(c)(1)(vii); [45 CFR 75.308](#)(c)(1)(vii))
- *transfers between direct and indirect (either direction) (omitted from 2 CFR 200)*
- *need for additional funding* ([2 CFR 200.308](#)(c)(1)(viii); [45 CFR 75.308](#)(c)(1)(viii))

Recovery of pre-award expenditures ([2 CFR 200.308](#)(d)(1); [45 CFR 75.308](#)(d)(1))

Transfer of costs between major categories when the total aggregate transfer exceeds 10% of the total award amount (only when this option is exercised in the agreement) ([2 CFR 200.308](#)(e); [45 CFR 75.308](#)(e))

Certain changes to construction awards ([2 CFR 200.308](#)(g); [45 CFR 75.308](#)(g))

Use and disposition of real property obtained under the award ([2 CFR 200.311](#)(b) & (c); [45 CFR 75.318](#)(b) & (c))

Encumbrance of tangible property obtained under the award ([2 CFR 200.313](#)(a)(2); [45 CFR 75.320](#)(a)(2))

Use of federally-sponsored equipment to provide services for a fee less than that charged on the open market ([2 CFR 200.313](#)(c)(3) and [2 CFR 200.314](#)(b); [45 CFR 75.320](#)(c)(3) and [45 CFR 75.321](#)(b))

Encumbrance of intangible property obtained under the award ([2 CFR 200.315\(a\)](#); [45 CFR 75.322\(a\)](#))

Selling or trading-in federally-sponsored equipment to offset replacement costs ([2 CFR 200.313\(c\)\(4\)](#); [45 CFR 75.320\(c\)](#))

Use of fixed amount subawards ([2 CFR 200.332](#); [45 CFR 75.353](#))

Costs incurred during suspension of the award ([2 CFR 200.342](#); [45 CFR 75.375](#))

Treating administrative salaries that are normally allocated indirectly as direct costs ([2 CFR 200.413\(c\)](#); [45 CFR 75.413\(c\)](#))

Advisory council costs, unless required by statute ([2 CFR 200.422](#); [45 CFR 75.422](#))

Abnormal or mass severance costs ([2 CFR 200.431\(i\)\(4 & 5\)](#); [45 CFR 75.431\(i\)\(4 & 5\)](#))

Capital expenditures (purchase of “**equipment**” and others) charged as direct costs ([2 CFR 200.439](#); [45 CFR 75.439](#))

Cost increases due to exchange rate fluctuation ([2 CFR 200.440\(a\)](#); [45 CFR 75.440\(a\)](#))

Fines and penalties ([2 CFR 200.441](#); [45 CFR 75.441](#))

Costs of fund raising for purposes of meeting program objectives ([2 CFR 200.442\(a\)](#); [45 CFR 75.442\(a\)](#))

Housing and personal living expenses ([2 CFR 200.445](#); [45 CFR 75.445](#))

Significant and unusual insurance costs ([2 CFR 200.447](#); [45 CFR 75.447](#))

Cost of membership in civic or community organizations ([2 CFR 200.454\(c\)](#); [45 CFR 75.454\(c\)](#))

Organization costs (incorporation fees, etc.) ([2 CFR 200.455](#); [45 CFR 75.455](#))

Participant support costs ([2 CFR 200.456](#); [45 CFR 75.456](#))

Pre-agreement costs ([2 CFR 200.458](#); [45 CFR 75.458](#))

Rearrangement and alteration costs as direct charges ([2 CFR 200.462](#); [45 CFR 75.462](#))

Selling and marketing costs ([2 CFR 200.467](#); [45 CFR 75.467](#))

The use of VAT refunds ([2 CFR 200.470\(c\)](#); [45 CFR 75.470\(c\)](#))

Travel costs of government officials ([2 CFR 200.474\(a\)](#); [45 CFR 75.474\(a\)](#))

Travel costs of dependents ([2 CFR 200.474\(c\)\(2\)](#); [45 CFR 75.474\(c\)\(2\)](#))

Branding Strategy, Marking Plan, and any waivers of same (USAID only - [2 CFR 700.16](#))

Construction activities under a grant or cooperative agreement (USAID SP - US - M22, found in [ADS 303maa](#))

Exceptions to accessibility standards involving construction (USAID SP - US - RAA 18, found in [ADS 303maa](#))

Waiver of source/nationality restrictions (USAID only - [22 CFR 228.30](#))

Note that it may be advisable to seek prior approval for special or unusual costs that don't explicitly require prior approval. See 2 CFR 200.407 (45 CFR 75.407). In particular, these may include the following:

- Use of non-competitive proposals in large or unusual procurements ([2 CFR 200.320\(f\)](#)); and
- Entertainment costs that may have a programmatic purpose ([2 CFR 200.438](#)).

HR Links

Hiring

Recruiting costs ([2 CFR 200.463](#); [45 CFR 75.463](#))

Relocation costs ([2 CFR 200.464](#); [45 CFR 75.464](#))

Professional services costs ([2 CFR 200.459](#); [45 CFR 75.459](#))

(PSCs) Nationality of employees and individuals under contracts or subcontracts for services (USAID only - [22 CFR 228.15](#))

Compensation and Benefits

Compensation for personal services ([2 CFR 200.430](#) and [2 CFR 200.431](#); [45 CFR 75.430](#) and [45 CFR 75.431](#))

Employee morale, health, and welfare costs ([2 CFR 200.437](#); [45 CFR 75.437](#))

Housing and personal living expenses ([2 CFR 200.445\(b\)](#); [45 CFR 75.445\(b\)](#))

Training costs ([2 CFR 200.472](#); [45 CFR 75.472](#))

Department of State Standardized Regulations ([DSSR](#))

Policy-related Issues

Nondiscrimination (USAID SP - US - M03, in [ADS 303maa](#))

Drug-Free Workplace (USAID SP - US - M10, in [ADS 303maa](#); [HHS GPS](#) page II-21)

Regulations Governing Employees (USAID SP - US - M14, in [ADS 303maa](#); [HHS GPS](#) page II-7)

Trafficking In Persons (USAID SP - US - M20, in [ADS 303maa](#); usually included as a provision “Prostitution and Sex Trafficking” in CDC agreements, referencing [22 USC 7102](#) for definitions)

[HR links continued next page]

Other Stuff of Likely (Possible) Interest to HR Staff

Advisory councils ([2 CFR 200.422](#); [45 CFR 75.422](#))

Participant support costs ([2 CFR 200.456](#); [45 CFR 75.456](#))

NOTE: Termination costs are discussed under [Program Closeout Links](#)

Travel Links

Specific Limitations on Travel Costs

Travel costs ([2 CFR 200.474](#); [45 CFR 75.474](#))

Travel and International Air Transportation (USAID SP - US - M17, in [ADS 303maa](#))

Exchange Visitors and Participant Training (USAID SP - US - RAA04, in [ADS 303maa](#))

Foreign Government Delegations to International Conferences (USAID SP - US - RAA13, in [ADS 303maa](#))

Additional Guidance on Travel Costs (in the absence of org. policies)

Department of State Standardized Regulations ([DSSR](#)) (as referenced by Travel and International Air Transportation) (USAID SP - US - M17, in [ADS 303maa](#))

Procurement & Property Management Links

Procurement Standards

Procurement Standards ([2 CFR 200.317-.326](#); [45 CFR 75.326-.335](#))

General Procurement Cost Allowability

[“Acquisition” vs. “Assistance”](#)

Advertising and public relations costs ([2 CFR 200.421](#); [45 CFR 75.421](#))

Publication and printing costs ([2 CFR 200.461](#); [45 CFR 75.461](#))

Recruiting costs ([2 CFR 200.463](#); [45 CFR 75.463](#))

Transportation costs ([2 CFR 200.473](#); [45 CFR 75.473](#))

Equipment and other capital expenditures ([2 CFR 200.439](#); [45 CFR 75.439](#))

Materials and supplies costs ([2 CFR 200.453](#); [45 CFR 75.453](#))

Avoiding Transactions with Terrorists & Terrorist Financing (USAID SP - US - M12, found in [ADS 303maa](#))

[USAID Eligibility Rules begin next page]

USAID Eligibility Rules for Goods and Services

USAID Eligibility Rules for Goods and Services (USAID SP - US - M08, found in [ADS 303maa](#))

Rules for Procurement of Commodities and Services Financed by USAID ([22 CFR 228](#))

- Identification of the authorized principal geographic procurement codes. ([22 CFR 228.03](#))
- Source of commodities. ([22 CFR 228.11](#))
- Nationality of suppliers of commodities and services. ([22 CFR 228.12](#))
- Long-term leases. ([22 CFR 228.18](#))
- Special source rules requiring United States manufacture or procurement. ([22 CFR 228.19](#))
- Motor vehicles ([22 CFR 228.19\(b\)](#))
- Ocean transportation and Air transportation ([22 CFR 228.21](#) & [22 CFR 228.22](#))
- (Waivers) General. ([22 CFR 228.30](#))

Property Management & Disposition (Property Standards)

Property Overview

Property Standards ([2 CFR 200.310-.316](#); [45 CFR 75.317-.323](#))

- Real property. ([2 CFR 200.311](#); [45 CFR 75.318](#))
- Federally-owned and exempt property. ([2 CFR 200.312](#); [45 CFR 75.319](#))
- Equipment. ([2 CFR 200.313](#); [45 CFR 75.320](#))
- Supplies. ([2 CFR 200.314](#); [45 CFR 75.321](#))
- Intangible property. ([2 CFR 200.315](#); [45 CFR 75.322](#))

Closeout procedures. ([2 CFR 200.343](#); [45 CFR 75.381](#))

Title to and Care of Property (Cooperating Country Title) (USAID SP - US - RAA08)

Real Property and Construction-related

Property Overview

Property Trust Relationship ([2 CFR 200.316](#); [45 CFR 75.323](#))

Rental costs of buildings and equipment ([2 CFR 200.465](#); [45 CFR 75.465](#))

Maintenance and repair costs ([2 CFR 200.452](#); [45 CFR 75.452](#))

Rearrangement, alteration and reconversion costs ([2 CFR 200.462](#); [45 CFR 75.462](#))

Limitation on Construction under Assistance Awards (USAID SP - US - M22, found in [ADS 303maa](#))

Construction procurement with foreign-owned local firms. (USAID only - [22 CFR 228.14](#))

Special procurement rules for construction and engineering services. (USAID only - [22 CFR 228.17](#))

Standards for Accessibility for Persons with Disabilities in **USAID** Assistance Awards Involving Construction (USAID SP - US - RAA18, found in [ADS 303maa](#))

[Procurement & Property Management links, continued]

Procurement of Services

- [USAID](#) Eligibility Rules for Goods and Services (USAID SP - US - M08)
- Nationality of suppliers of commodities and services. (USAID only - [22 CFR 228.12](#))
- Nationality of employees and individuals under contracts or subcontracts for services. (USAID only - [22 CFR 228.15](#))
- Ocean transportation. (USAID only - [22 CFR 228.21](#))
- Air transportation. (USAID only - [22 CFR 228.22](#))
- Travel and International Air Transportation (USAID SP - US - M17, found in [ADS 303maa](#))
- Ocean Shipment of Goods (USAID SP - US - M18, found in [ADS 303maa](#))

Contract-Related Issues

- Contract administration. ([2 CFR 200.318](#)(b) et seq.; [45 CFR 75.327](#)(b) et seq.)
- Contract provisions ([2 CFR 200 Appendix II](#); [45 CFR 75 Appendix II](#))
- Special Provisions for Awards to Commercial Organizations ([2 CFR 700.13](#); [45 CFR 75.217](#))
- Debarment, Suspension, and Other Responsibility Matters (USAID SP - US - M09, found in [ADS 303maa](#))
- Preventing Terrorist Financing -- Implementation of E.O. 13224 (USAID SP - US - M12, found in [ADS 303maa](#))

Branding/Marking Links

- Marking. (USAID only - [2 CFR 700.16](#))
- Marking and Public Communications Under USAID-Funded assistance (USAID SP - US - M13)

Cost Sharing and Program Income Links

- Cost sharing or matching. ([2 CFR 200.306](#); [45 CFR 75.306](#))
- Cost Sharing (Matching) (February 2012) (USAID SP - US - RAA09, found in [ADS 303maa](#))
- Program income. ([2 CFR 200.307](#); [45 CFR 75.307](#))

Program Reporting Links

Monitoring and reporting program performance. ([2 CFR 200.328](#); [45 CFR 75.342](#))

Financial reporting. ([2 CFR 200.327](#); [45 CFR 75.341](#))

Submissions to the Development Experience Clearinghouse and Publications (USAID SP - US - M21, found in [ADS 303maa](#))

Exchange Visitors and Participant Training (USAID SP - US – RAA04, found in [ADS 303maa](#))

Reporting Host Government Taxes (USAID SP - US - RAA12, found in [ADS 303maa](#))

FFATA Reporting of Subawards >\$25k (USAID SP – US – RAA23, found in [ADS 303maa](#))

Program Closeout Links

Closeout procedures. ([2 CFR 200.343](#); [45 CFR 75.381](#))

Subsequent adjustments and continuing responsibilities. ([2 CFR 200.344](#); [45 CFR 75.386](#))

Collection of amounts due. ([2 CFR 200.345](#); [45 CFR 75.391](#))

Severance Pay ([2 CFR 200.431\(i\)](#) ; [45 CFR 75.431\(i\)](#))

Termination Costs ([2 CFR 200.471](#); [45 CFR 75.471](#))

Property Standards ([2 CFR 200.310-.316](#); [45 CFR 75.317-.323](#))

Termination ([2 CFR 200.339](#); [45 CFR 75.372](#))

Budget Preparation and Subgrant Links

In addition to the all of the items in the preceding sections (Hiring/Payroll/Benefits Administration/Other HR stuff, Travel Costs, Procurement of Goods and Services, Property Management, Branding/Marking, Cost Sharing & Program Income, Program Reporting, and Program Closeout), PDs, budgeters, and subgrant specialists need to be familiar with the following items.

[Distinguishing between “acquisition” and “assistance”](#)

[About Proposals](#)

Subrecipient Monitoring and Management ([2 CFR 200.330](#); [45 CFR 75.351](#))

Requirements for Pass-through Entities ([2 CFR 200.331](#); [45 CFR 75.352](#))

Fixed amount subawards ([2 CFR 200.332](#); [45 CFR 75.353](#))

Subagreements (USAID SP - US - M06, found in [ADS 303maa](#))

Applicability of 2 CFR 200 and 2 CFR 700 (December 2014) (USAID SP - US - M01, found in [ADS 303maa](#))

Recipient and Employee Conduct for [non-US recipients](#) (USAID SP - NON-US - M11, found in [ADS 303mab](#))

Remedies for Noncompliance ([2 CFR 200.338-.342](#); [45 CFR 75.371-.375](#))

Pre-award costs ([2 CFR 200.458](#); [45 CFR 75.458](#))

[About Audits](#), especially the questions on allowability of audit costs and audit of non-US subrecipients under [USAID](#) awards.

Audit Services ([2 CFR 200.425](#); [45 CFR 75.425](#))

Contingency provisions ([2 CFR 200.433](#); [45 CFR 75.433](#))

Taxes ([2 CFR 200.470](#); [45 CFR 75.470](#))

(Commercial subrecipients) Prohibition against profit. ([2 CFR 700.13](#); [45 CFR 75.216\(b\)](#))

Program Income ([2 CFR 200.307](#); [45 CFR 75.307](#))

Revision of budget and program plans. ([2 CFR 200.308\(c\)](#); [45 CFR 75.308\(c\)](#))

Performance and Financial Monitoring and Reporting ([2 CFR 200.327-.329](#); [45 CFR 75.341-.343](#))

NOTE: The following referenced USAID SPs are all found in ADS 303maa

Debarment, Suspension, and Other Responsibility Matters (USAID SP - US - M09)

Equal Participation by Faith-Based Organizations (USAID SP - US - M11)

Preventing Terrorist Financing -- Implementation of E.O. 13224 (USAID SP - US - M12)

Statement for Implementers of Anti-Trafficking Activities on Lack of Support for Prostitution (USAID SP - US – RAA19)

Eligibility of Subrecipients of Anti-Trafficking Funds (USAID SP - US - RAA20)

Prohibition on the Use of Anti-Trafficking Funds to Promote, Support, or Advocate for the Legalization or Practice of Prostitution (USAID SP - US - RAA21)

Central Contractor Registration and Universal Identifier (USAID SP - US - RAA22)

Reporting Subawards and Executive Compensation (USAID SP - US - RAA23)