Allowable Cost Items Matrix

- **THIS COST ITEMS MATRIX SHOULD ONLY BE USED AS A QUICK REFERENCE GUIDE**
- The *Workforce Innovation and Opportunity Act* (WIOA), 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 table on the following page identifies different cost items that may or may not be allowed (this is a sample list and should not be considered all-inclusive). 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 WIOA
- Failure to address a particular cost item is not intended to imply 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

Allowable Cost Items Matrix, continued

- If a cost item is denoted with two (2) or more legend keys, users should delve further into the various information sources as they may provide the additional clarity needed. If this effort does not provide the necessary information, then users should contact the WDD Youth Program Analysts for clarification
- The "AP" legend key denotes that, in some instances, prior written approval will be required from WDD. In this event, one should adhere to the Uniform Guidance Section 200.407, and DOL Exceptions Section 2900.16
- **Total purchases/leases of $500 and above must have:**
  - **Prior approval from the WDD Youth Program Analyst**
  - **Three (3) competitive quotes prior to any approval for purchase/lease**

Allowable Cost Items Matrix, continued

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

Allowable Cost Matrix Table

Cost Item	Allowable Conditions	Uniform Guidance Section	DOL Exception Section
Advertising and public relations	A	200.421	
Alcoholic beverages	U	200.423	
Audit services	AC	200.425	
Bonding costs	A	200.427	
Collection of improper payments	A	200.428	
Compensation – personal services	A	200.430	
Compensation – fringe benefits	A	200.431	
Conferences	AP	200.432	
Contributions and donations	U	200.434	
Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringement	AC	200.435	
Depreciation	AC	200.436	
Employee health and welfare costs	A	200.437	
Entertainment costs	U	200.438	
Equipment and other capital expenditures	AP	200.439	
Exchange rates	AP	200.440	
Fines, penalties, damages and other settlements	U	200.441	
Fund raising and investment management costs	U	200.442	
Gains and losses on disposition of depreciable assets	AC	200.443	

Allowable Cost Matrix Table, continued

Cost Item	Allowable Conditions	Uniform Guidance Section	DOL Exception Section
Goods or services for personal use	U	200.445	
Idle facilities and idle capacity	U	200.446	
Insurance and indemnification	AC	200.447	
Lobbying	U	200.450	
Maintenance and repair costs	A	200.452	
Material and supplies costs, including costs of computing devices	A	200.453	
Memberships, subscriptions, and professional activity costs	A	200.454	
Participant support costs	AP	200.456	
Plant and security costs	A	200.457	
Professional services costs	A	200.459	
Publication and printing costs	A	200.461	
Recruiting costs	A	200.463	
Rental costs of real property and equipment	AC	200.465	
Selling and marketing	U	200.467	
Taxes	AC	200.470	
Training and education costs	A	200.472	
Transportation costs	A	200.473	
Travel costs	AP	200.474	

Note: The cost items highlighted in red are not allowable cost.