

MATRIX OF SPECIFIC ITEMS OF COST

	Cost Item	Uniformed Guidance Reference	Allowable / Unallowable / Conditional	Comments
1	Advertising and public relations	200.421	Conditional	
2	Advisory councils	200.422	Conditional	20 CFR Part 683.200(b)(3) allows for workforce councils, advisory councils and local WDB committees
3	Alcoholic beverages	200.423	Unallowable	
4	Alumni/ae activities	200.424	Unallowable	
5	Audit services	200.425	Conditional	
6	Bad debts	200.426	Unallowable	
7	Bonding costs	200.427	Conditional	
8	Collections of improper payments	200.428	Allowable	
9	Commencement and convocation costs	200.429	Conditional	only applicable to institutions of higher education (IHE)
10	Compensation - personal services	200.430	Conditional	
11	Compensation - fringe benefits	200.431	Conditional	
12	Conferences	200.432	Conditional	The cost of hosting/sponsoring a conference must be included in the WIOA budget and approved by the State.
13	Contingency provisions	200.433	Conditional	
14	Contributions and donations	200.434	Unallowable	
15	Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	200.435	Conditional	
16	Depreciation	200.436	Conditional	
17	Employee health and welfare costs	200.437	Allowable	
18	Entertainment costs	200.438	Unallowable	
19	Equipment and other capital expenditures	200.439	Conditional	Equipment purchases of \$5,000 or more requires prior written approval from USDOL. Equipment purchases with a cost of at least \$250 but less than \$5,000 must be included in the WIOA budget approved by the State.
20	Exchange rates	200.440	Conditional	
21	Fines, penalties, damages and other settlements	200.441	Unallowable	
22	Fund raising	200.442	Unallowable	

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23	Investment management costs	200.442	Conditional	
24	Gains and losses on disposition of depreciable assets	200.443	Conditional	
25	General costs of government	200.444	Unallowable	
26	Goods and services for personal use	200.445	Unallowable	
27	Idle facilities and idle capacity	200.446	Conditional	
28	Insurance and indemnification	200.447	Conditional	
29	Intellectual property	200.448	Conditional	
30	Interest	200.449	Conditional	
31	Lobbying	200.450	Unallowable	
32	Losses on other awards or contracts	200.451	Unallowable	
32	Maintenance and repair costs	200.452	Allowable	
33	Materials and supplies costs including costs of computing devices	200.453	Allowable	
34	Memberships, subscriptions, and professional activity costs	200.454	Conditional	
35	Organization costs	200.455	Unallowable	
36	Participant support costs	200.456	Allowable	WIOA Section 129 (c) and 134(d)
37	Plant and security costs	200.457	Allowable	
38	Pre-award costs	200.458	Unallowable	WIOA Grant Agreement Provision
39	Professional service costs	200.459	Conditional	
40	Proposal costs	200.460	Conditional	
41	Publication and printing costs	200.461	Allowable	
42	Rearrangement and reconversion costs	200.462	Conditional	
43	Recruiting costs	200.463	Conditional	
44	Relocation costs of employees	200.464	Conditional	
45	Rental costs of real property and equipment	200.465	Conditional	
46	Scholarships and student aid costs	200.466	Conditional	only applicable to IHEs
47	Selling and marketing costs	200.467	Unallowable	
48	Specialized service facilities	200.468	Conditional	

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49	Student activity costs	200.469	Conditional	
50	Taxes	200.470	Allowable	
51	Termination costs	200.471	Conditional	
52	Training and education costs	200.472	Allowable	
53	Transportation costs	200.473	Allowable	
54	Travel costs	200.474	Conditional	Mileage reimbursement rates chargeable to WIOA are limited to that applicable to Federal employees. The 2016 reimbursement rate is \$.54. Rate must be checked annually at www.gsa.gov/mileage .
55	Trustees	200.475	Conditional	

