

Selected Items of Cost from the OMB OmniCircular “Super Circular”

(Effective December 26, 2014)

In December 2013, the Office of Management and Budget (OMB) released “**2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,**” popularly known as the “**Super Circular.**” This final guidance supersedes and streamlines requirements from eight OMB Circulars into a single, comprehensive policy guide, including the OMB Cost Principles formerly known as A–21, A–87, and A–122.

The **OmniCircular** establishes principles for determining allowable costs incurred by non-Federal entities under Federal Awards.

- These principles apply whether or not a particular item of cost is properly treated as a direct or indirect cost.
- Although the recent changes minimized the number of non-substantive differences for entity types, there remain several cost items that are unique to one type of entity and not to other entities. Therefore, to determine applicability of costs to your organization you must review the **OmniCircular**.
- Failure to mention a particular item of cost in the **OmniCircular** is not intended to imply that it is either allowable or unallowable; rather, determination as to allowability in each case should be based on the treatment provided for similar or related items of cost.

This chart provides a listing of the selected costs included in the **OmniCircular** along with a cursory description of its allowability. The reader is strongly cautioned not to rely exclusively on the summary but to place primary reliance on the referenced circular text.

Source: www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf

Selected Items of Cost	Allowable or Unallowable?	Circular Text *
Advertising and public relations costs	Allowable with restrictions	§ 200.421
Advisory councils	Allowable with restrictions	§ 200.422
Alcoholic beverages	Unallowable	§ 200.423
Alumni/ae activities	Unallowable	§ 200.424
Audit services	Allowable with restrictions	§ 200.425
Bad debts	Unallowable	§ 200.426
Bonding costs	Allowable with restrictions	§ 200.427
Collection of improper payments	Allowable	§ 200.428
Commencement and convocation costs	Unallowable	§ 200.429
Compensation for personal services	Allowable with restrictions	§ 200.430
Compensation – fringe benefits	Allowable with restrictions	§ 200.431
Conferences	Allowable with discretion	§ 200.432
Contingency provisions	Allowable with restrictions	§ 200.433

* Click on link to view “Super Circular” text

Selected Cost Item	Allowable or Unallowable?	Circular Text *
Contributions and donations	Allowable if received as match Unallowable if given to another entity	<u>§ 200.434</u>
Defense and prosecution of criminal and civil proceedings and claims, appeals and patent infringements	Allowable with restrictions	<u>§ 200.435</u>
Depreciation	Allowable with qualifications	<u>§ 200.436</u>
Employee health and welfare costs	Allowable with restrictions	<u>§ 200.437</u>
Entertainment costs	Unallowable, unless authorized by the Federal awarding agency	<u>§ 200.438</u>
Equipment and other capital expenditures	Allowable with restrictions	<u>§ 200.439</u>
Exchange rates	Allowable with restrictions	<u>§ 200.440</u>
Fines, penalties, damages and other settlements	Unallowable with exceptions	<u>§ 200.441</u>
Fund raising and investment management costs	Unallowable with exceptions	<u>§ 200.442</u>
Gains and losses on disposition of depreciable assets	Allowable with restrictions	<u>§ 200.443</u>
General costs of government	Unallowable with exceptions for Indian Tribes and COGs	<u>§ 200.444</u>
Goods or services for personal use	Unallowable	<u>§ 200.445</u>
Idle facilities and idle capacity	Idle facilities - unallowable with exceptions; idle capacity - allowable with restrictions	<u>§ 200.446</u>
Insurance and indemnification	Allowable with restrictions	<u>§ 200.447</u>
Intellectual property	Allowable with restrictions	<u>§ 200.448</u>
Interest	Allowable with restrictions	<u>§ 200.449</u>
Lobbying	Unallowable	<u>§ 200.450</u>
Losses on other awards or contracts	Unallowable	<u>§ 200.451</u>
Maintenance and repair costs	Allowable with restrictions	<u>§ 200.452</u>
Materials and supplies costs, including costs of computing devices	Allowable with restrictions	<u>§ 200.453</u>
Memberships, subscriptions, and professional activity costs	Allowable with restrictions	<u>§ 200.454</u>
Organization costs	Unallowable except with Federal prior approval	<u>§ 200.455</u>

Selected Cost Item	Allowable or Unallowable?	Circular Text *
Plant and security costs	Allowable	<u>§ 200.457</u>
Pre-award costs	Allowable	<u>§ 200.458</u>
Participant support costs	Allowable with prior approval of Federal awarding agency	<u>§ 200.456</u>
Professional service costs	Allowable with restrictions	<u>§ 200.459</u>
Proposal costs	Unallowable, treat as indirect costs	<u>§ 200.460</u>
Publication and printing costs	Allowable with restrictions	<u>§ 200.461</u>
Rearrangement and reconversion costs	Allowable with restrictions	<u>§ 200.462</u>
Recruiting costs	Allowable with restrictions	<u>§ 200.463</u>
Relocation costs of employees	Allowable with restrictions	<u>§ 200.464</u>
Rental costs of real property and equipment	Allowable with restrictions	<u>§ 200.465</u>
Scholarships and student aid costs	Allowable with restrictions	<u>§ 200.466</u>
Selling and marketing costs	Unallowable with exceptions	<u>§ 200.467</u>
Specialized service facilities	Allowable with restrictions	<u>§ 200.468</u>
Student activity costs	Unallowable unless specifically provided for in the Federal award	<u>§ 200.469</u>
Taxes (including Value Added Tax)	Allowable with restrictions	<u>§ 200.470</u>
Termination costs	Allowable with restrictions	<u>§ 200.471</u>
Training and education costs	Allowable	<u>§ 200.472</u>
Transportation costs	Allowable with restrictions	<u>§ 200.473</u>
Travel costs	Allowable with restrictions	<u>§ 200.474</u>
Trustees	Allowable	<u>§ 200.475</u>

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