

# Proposal Costs

**This information applies to:**  
*All grants and cooperative agreements*

## Definition

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### **§200.460 Proposal costs.**

Proposal costs are the costs of preparing bids, proposals, or applications on potential Federal and non-Federal awards or projects, including the development of data necessary to support the non-Federal entity's bids or proposals. Proposal costs of the current accounting period of both successful and unsuccessful bids and proposals normally should be treated as indirect (F&A) costs and allocated currently to all activities of the non-Federal entity. No proposal costs of past accounting periods will be allocable to the current period.

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## Frequently Asked Questions

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## Learning Aids

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## Related Pages

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## Resources

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## References