

31.205-34 Recruitment costs.

(a) Subject to paragraph (b) of this subsection, the following costs are allowable:

- (1) Costs of help-wanted advertising.
- (2) Costs of operating an employment office needed to secure and maintain an adequate labor force.
- (3) Costs of operating an aptitude and educational testing program.
- (4) Travel costs of employees engaged in recruiting personnel.
- (5) Travel costs of applicants for interviews.
- (6) Costs for employment agencies, not in excess of standard commercial rates.

(b) Help-wanted advertising costs are unallowable if the advertising-

- (1) Does not describe specific positions or classes of positions; or
- (2) Includes material that is not relevant for recruitment purposes, such as extensive illustrations or descriptions of the company's products or capabilities.

Parent topic: [31.205 Selected costs.](#)