

Tip Sheet

2 CFR Part 200- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Generally Allowed	
Advertising & public relations*	Memberships, subscriptions, and professional activity costs*
Advisory councils	Patent costs*
Audit costs and related services	Pre-award costs*
Bonding costs	Proposal costs
Communication costs	Publication and printing costs
Compensation for personal services*	Rearrangements and alternations*
	Reconversion costs
Depreciation and use allowances*	Rental costs of building and equipment*
Employee morale, health, and welfare costs	Taxes*
Equipment and other capital expenditures	Training
Insurance and indemnification*	Travel costs*
Maintenance, operations, and repairs*	Plant and homeland security costs*
Materials and supplies	Royalties and other costs for the use of patents*
Meetings and conferences	Termination costs applicable to sponsored agreements*

Generally Not Allowed	
	Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs
Alcoholic beverages	
Bad debts*	General government expenses*
Contingency provisions	Goods or services for personal use
	Idle facilities and idle capacity*
Donations and contributions	Interest*
Entertainment costs	Lobbying
Fines and penalties*	Professional service costs*
Fund raising and investment management costs*	Selling and marketing*

*** Means there are exceptions to the rule. The numbers are those assigned to the topic in 2 CFR 200. This handout is only meant to provide a quick overview of allowable costs. When deciding whether a cost is allowable, please refer to 2 CFR 200 for full details or contact your Program Officer.**