



# Quick Reference Guide:

A "short list" of refer



CFR Reference	Type of Cost	 Allowable as a Direct Cost	 Unallowable as a Direct Cost
421	Advertising & Public Relations	Allowable only if related to and necessary for performance of the sponsored project (i.e., recruitment of personnel, procurement of goods and services, etc.)	Unallowable for advertising related to the general image of the university or events related to instruction, other institutional activities, or demonstrations. Unallowable for promotional items and memorabilia, including models, gifts and souvenirs
423	Alcoholic Beverage	Unallowable	Unallowable
Appendix III, B6(1)(2)	Communication Costs	Allowable ONLY for costs direct	45.1739d4 (c)59

# Quick Reference Guide:

## A "short list" of Allowable and Unallowable Costs for Federally Sponsored Programs

From: CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - 48 CFR 201.101-2.101



For a cost to be allowable it must meet OMB criteria of being reasonable, allocable and consistently treated and conform to any limitations or exclusions set forth in the cost principles or sponsored agreement.

The University of Wisconsin's Quick Reference Guide

CFR 200, effective 5/19/2022 [http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.t](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.t)

# Quick Reference Guide:

## A "short list" of Allowable and Unallowable Costs for Federally Sponsored Programs

From: CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - 48 CFR 201.101-2.01



For a cost to be allowable it must meet OMB criteria of being reasonable, allocable and consistently treated and conform to any limitations or exclusions set forth in the cost principles or sponsored agreement.

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2018 CFR 200, effective 5/18/2022 [http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title202/cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title202/cfr200_main_02.tpl)