

2 C.F.R. § 200.438

Entertainment costs.

Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency.

This document is only available to subscribers. Please [log in](#) or [purchase access](#).

[Purchase Login](#)