

OMB COST PRINCIPLES - Selected Items of Cost

Cost Category	A-87 State & Local Governments	A-122 Nonprofit Organization	A-21 Educational Institutions	Allowable	Allowable With Approval	Not Allowable
Accounting	X			X		
Advertising – Read Allowability	X	X	X			
Advisory Council	X			X		
Alcoholic Beverages	X	X	X			X
Alumni Activities			X			X
Audit Services	X			X		
Automatic data processing	X				X	
Bad Debts	X	X	X			X
Bid and proposal costs (reserved)		X				
Bonding Costs	X	X		X		
Budgeting	X			X		
Building lease and management	X			X		
Civil Defense costs – Read Allowability			X			
Commencement and Convocation costs – Read Allowability			X			
Communication costs	X	X	X	X		
Compensation for personal services	X	X	X	X		
Contingency provisions	X	X	X			X
Contributions	X	X				X
Deans of Faculty/ Graduate Schools			X	x		
Defense and Prosecution Read Allowability	X	X	X			
Depreciation of use allowance	X	X	X	X		
Disbursing services	X			X		
Donations		X	X			X
Employee morale, health and welfare costs and credits	X	X	X	X		
Entertainment costs	X	X	X			X
Equipment and other capital expenditures	X	X	X		X	

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Executive Lobbying costs			X			X
Fines and penalties	X	X	X			
Fringe benefits	X	X	X	X		
General government expenses	X					X
Goods/services for personal use		X	X			X
Housing and personal living expenses		X	X			X
Lobbying	X	X	X			X
Idle facilities and idle capacity	X	X			X	
Independent research and development (reserved)		X				
Insurance and indemnification	X	X	X	X		
Interest, fund-raising, and investment management costs – read the regulations	X	X	X			X
Labor relations costs		X	X	X		
Legal expenses	X	X		X		
Losses on other awards	X	X	X			X
Maintenance and repair costs	X	X	X	X		
Materials and supplies	X	X	X	X		
Meetings, conferences	X	X		X		
Memberships, subscriptions and professional activity costs	X	X	X	X		
Motor pools	X			X		
Organization costs		X			X	
Overtime, extra pay, shift and multi-shift premiums	X	X		A-87	A-122	
Page charges in professional journals		X		X		
Participant support costs		X			X	
Patent costs		X	X	X		
Payroll preparation	X			X		
Pension plans	X	X		X		
Personnel administration	X			X		
Plant security costs		X		X		

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Preagreement costs			X			X
Pre-award costs	X	X			X	
Professional costs	X	X	X	X		
Profit and losses on disposition of depreciable property or other capital assets	X	X	X	X		
Proposal costs	X		X		X	
Publication and printing costs	X	X		A-87	A-122	
Rearrangement and alteration costs	X	X	X		X	
Reconversion costs	X	X		X		
Recruiting costs – Read Allowability		X	X			
Relocation costs – subject to limitations		X		X		
Rental costs	X	X	X	X		
Royalties and other costs for use of patents and copyrights		X		X		
Scholarships and Student Aid costs			X	X		
Selling and Marketing			X			X
Severance pay	X	X	X	X		
Specialized service facilities		X	X	X		
Student Activity costs			X			X
Taxes	X	X	X	X		
Termination costs		X	X	X		
Training and education costs	X	X		X		
Transportation costs	X	X		X		
Travel costs	X	X	X	X		
Trustee Travel and Subsistence		X		X		
Under recovery	X					X