

APPENDIX B TO PART 230 (OMB A-122)

SELECTED ITEMS OF COST:

1. Advertising and public relations costs
2. Advisory councils
3. Alcoholic beverages Unallowable
4. Audit costs and related services
5. Bad debts Unallowable
6. Bonding costs
7. Communication costs
8. Compensation for personal services Establishes the requirements to support salaries & wages by after-the-fact activity reports for each employee charged to grant
9. Contingency provisions Unallowable
10. Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement
11. Depreciation and use allowances
12. Donations and contributions (to others) Unallowable
(from others) Match
13. Employee morale, health, and welfare costs
14. Entertainment costs Unallowable
15. Equipment and other capital expenditures
16. Fines and penalties Unallowable
17. Fund raising and investment management costs Unallowable

18. Gains and losses on depreciable assets
19. Goods or services for personal use Unallowable
20. Housing and personal living expenses
21. Idle facilities and idle capacity
22. Insurance and indemnification
23. Interest
24. Labor relations costs
25. Lobbying Unallowable
26. Losses on other sponsored agreements or contracts Unallowable
27. Maintenance and repair costs
28. Materials and supplies costs
29. Meetings and conferences
30. Memberships, subscriptions, and professional activity costs
31. Organization costs Unallowable(except with prior approval)
32. Page charges in professional journals
33. Participant support costs
34. Patent costs
35. Plant and homeland security costs
36. Pre-agreement costs
37. Professional services costs
38. Publication and printing costs
39. Rearrangement and alteration costs

40. Reconversion costs
41. Recruiting costs
42. Relocation costs
43. Rental costs of buildings and equipment
44. Royalties and other costs for use of patents and copyrights
45. Selling and marketing Unallowable
46. Specialized service facilities
47. Taxes
48. Termination costs applicable to sponsored agreements
49. Training costs
50. Transportation costs
51. Travel costs
52. Trustees