|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Ref. #**  |  **Allowable**  | **Ref. #** |  **Allowable\*****w/ Prior Approval, as Indirect, as Required, w/Limitations/restrictions, etc.** | **Ref. #** |  **Unallowable** | **Ref. #** | **Unallowable\*****Allowable w/ Exceptions or Approvals**  |
|  J. 9 | Communication Costs |  J. 2 | Advisory councils |  J. 3 | Alcoholic beverages |  J. 1 | Advertising & public relations costs |
|  J. 12  | Deans of faculty & graduate school |  J. 5 | Audit costs & related services    |  J. 4 | Alumni activities |  J. 8 | Commencement & convocation costs   |
|  J. 27 | Labor relations costs |  J. 7 | Bonding costs |  J. 6 | Bad debt |  J. 11 | Contingency provisions |
|  J. 40 | Rearrangement & alteration costs                                                       |  J. 10  | Compensation for personal services |  J. 15 | Donations & contributions |  J. 19 | Fines & penalties |
|   |   |  J. 13  | Defense & prosecution of criminal & civil proceedings, claims, appeals & patent infringement   |  J. 17  | Entertainment costs                             |  J. 28 | Lobbying |
|   |   |  J. 14 | Depreciation & use allowances |  J. 20 | Fund raising & investment costs |  J. 36 |  Pre-agreement costs |
|   |   |  J. 16 | Employee morale, health, and welfare costs |  J. 22 | Goods or services for personal use |  J. 46 |  Selling & marketing |
|   |   |  J. 18 | Equipment & other capital expenditures |  J. 23 | Housing & personal living expenses |  J. 48 |  Student activity costs |
|   |   |  J. 21 | Gain & losses on depreciable assets |  J. 29 | Losses on other sponsored agreements or contracts |   |   |
|   |   |  J. 24 | Idle facilities and idle capacity |   |   |   |   |
|   |   |  J. 25 | Insurance & indemnification |   |   |   |   |
|   |   |  J. 26 | Interests |   |   |   |   |
|   |   |  J. 30 | Maintenance & repair costs |   |   |   |   |
|   |   |  J. 31 | Materials & supplies costs |   |   |   |   |
|   |   |  J. 32 | Meetings & conferences |   |   |   |   |
|   |   |  J. 33 | Memberships, subscriptions & professional activity costs |   |   |   |   |
|   |   |  J. 34 | Patent costs |   |   |   |   |
|   |   |  J. 35 | Plant & homeland security costs |   |   |   |   |
|   |   |  J. 37 | Professional service costs |   |   |   |   |
|   |   |  J. 38 | Proposal costs |   |   |   |   |
|   |   |  J. 39 | Publication & printing costs |   |   |   |   |
|   |   |  J. 41 | Reconversion costs |   |   |   |   |
|   |   |  J. 42 | Recruiting costs |   |   |   |   |
|   |   |  J. 43 | Rental costs of buildings & equipment |   |   |   |   |
|   |   |  J. 44 | Royalties & other costs for use of patents |   |   |   |   |
|   |   |  J. 45 | Scholarships & student aid costs |   |   |   |   |
|   |   |  J. 47 | Specialized services facilities |   |   |   |   |
|   |   |  J. 49 | Taxes |   |   |   |   |
|   |   |  J. 50 | Termination costs applicable to sponsored agreements |   |   |   |   |
|   |   |  J. 51 | Training costs |   |   |   |   |
|   |   |  J. 52 | Transportation costs |   |   |   |   |
|   |   |  J. 54 | Trustees |   |   |   |   |