

## Selected Costs May Be:

Allowable (A), Unallowable (UA), or Allowable With Restrictions (AWR)

Selected Costs	FAR	A	UA	AWR
Alcoholic Beverages	<a href="#">31.205-51</a>		X	
Asset Valuations Resulting from Business Combinations	<a href="#">31.205-52</a>			X
Bad Debts	<a href="#">31.205-3</a>		X	
Bonding Costs	<a href="#">31.205-4</a>	X		
Compensation for Personal Services	<a href="#">31.205-6</a>	X	X	X
Contingencies	<a href="#">31.205-7</a>	X	X	
Contributions or Donations	<a href="#">31.205-8</a>		X	
Cost of Money	<a href="#">31.205-10</a>			X
Deferred Research & Development Costs	<a href="#">31.205-48</a>		X	X
Depreciation	<a href="#">31.205-11</a>			X
Economic Planning Costs	<a href="#">31.205-12</a>	X	X	
Employee Morale, Health, Welfare, Food Service, & Dorm Costs	<a href="#">31.205-13</a>	X		X
Entertainment Costs	<a href="#">31.205-14</a>		X	
Fines, Penalties, & Mischarging Costs	<a href="#">31.205-15</a>		X	X
Gains & Losses on Disposition of Assets	<a href="#">31.205-16</a>			X
Goodwill	<a href="#">31.205-49</a>		X	
Idle Facilities & Idle Capacity Costs	<a href="#">31.205-17</a>		X	X
Independent Research & Development/ Bid & Proposal Costs	<a href="#">31.205-18</a>		X	X
Insurance & Indemnification	<a href="#">31.205-19</a>	X	X	X
Interest & Other Financial Costs	<a href="#">31.205-20</a>		X	X
Labor Relations Costs	<a href="#">31.205-21</a>	X		
Legal & Other Proceedings Costs	<a href="#">31.205-47</a>		X	X
Lobbying and Political Activity Costs	<a href="#">31.205-22</a>		X	
Losses on Other Contracts	<a href="#">31.205-23</a>		X	
Maintenance & Repair Costs	<a href="#">31.205-24</a>	X		
Manufacturing & Production Engineering Costs	<a href="#">31.205-25</a>	X		
Material Costs	<a href="#">31.205-26</a>	X		
Organization Costs	<a href="#">31.205-27</a>		X	
Other Business Expenses	<a href="#">31.205-28</a>	X		
Plant Protection Costs	<a href="#">31.205-29</a>	X		
Patent Costs	<a href="#">31.205-30</a>	X	X	X
Plant Reconversion Costs	<a href="#">31.205-31</a>		X	X
Precontract Costs	<a href="#">31.205-32</a>			X
Professional & Consultant Service Costs	<a href="#">31.205-33</a>	X	X	X
Public Relations & Advertising Costs	<a href="#">31.205-1</a>		X	X
Recruitment Costs	<a href="#">31.205-34</a>	X	X	X

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<b>Selected Costs</b>	<b>FAR</b>	<b>A</b>	<b>UA</b>	<b>AWR</b>
Relocation Costs	<a href="#">31.205-35</a>	X	X	X
Rental Costs	<a href="#">31.205-36</a>	X		X
Royalties & Other Costs for Use of Patents	<a href="#">31.205-37</a>			X
Selling Costs	<a href="#">31.205-38</a>	X	X	
Service & Warranty Costs	<a href="#">31.205-39</a>	X		
Special Tooling & Special Test Equipment Costs	<a href="#">31.205-40</a>			X
Taxes	<a href="#">31.205-41</a>	X	X	
Termination Costs	<a href="#">31.205-42</a>	X		X
Trade, Business, Technical, and Professional Activity Costs	<a href="#">31.205-43</a>	X		X
Training & Education Costs	<a href="#">31.205-44</a>	X	X	X
Transportation Costs	<a href="#">31.205-45</a>	X		
Travel Costs	<a href="#">31.205-46</a>			X