

APPENDIX A – LIST OF SELECTED ITEMS OF COST CONTAINED IN OMB COST PRINCIPLES REGULATIONS

The following table lists the selected items of cost along with a cursory description of their allowability. The numbers in parentheses refer to the cost item in the applicable regulation. The reader is strongly cautioned not to rely exclusively on the summary but to place primary reliance on the referenced text. All costs must be associated with activities that enhance the competitiveness of eligible specialty crops.

SELECTED ITEMS OF COST

Selected Cost Item	2 CFR 225 (A -87), Appendix B State, Local , & Indian Tribal Gov'ts	2 CFR 220 (A-21), Section J Educational Institutions	2 CFR 230 (A-122), Appendix B Non-Profit Organizations	48 CFR FAR 31.2, Section 31.205 For-Profit Organizations
<i>Advertising and public relations costs</i>	(1) Allowable with restrictions	(1) Allowable with restrictions	(1) Allowable with restrictions	(1) Allowable with restrictions
<i>Advisory councils</i>	(2) Allowable with restrictions	(2) Allowable with restrictions	(2) Allowable with restrictions	Not specifically addressed (28) addresses allowable business expenses such as costs of shareholder meetings
<i>Alcoholic beverages</i>	(3) Unallowable	(3) Unallowable	(3) Unallowable	(51) Unallowable
<i>Alumni/ae activities</i>	Not specifically addressed	(4) Unallowable	Not specifically addressed	Not specifically addressed

Selected Cost Item	2 CFR 225, Appendix B State, Local , & Indian Tribal Gov'ts	2 CFR 220, Section J Educational Institutions	2 CFR 230, Appendix B Non- Profit Organizations	48 CFR FAR 31.2, Section 31.205 For-Profit Organizations
<i>Audit costs and related services</i>	(4) Allowable with restrictions and as addressed in OMB Circular A-133	(5) Allowable with restrictions and as addressed in OMB Circular A-133	(4) Allowable with restrictions and as addressed in OMB Circular A-133	Not specifically addressed
<i>Bad debts</i>	(5) Unallowable	(6) Unallowable	(5) Unallowable	(3) Unallowable
<i>Bonding costs</i>	(6) Allowable with restrictions	(7) Allowable with restrictions	(6) Allowable with restrictions	(4) Allowable with restrictions
<i>Commencement and convocation costs</i>	Not specifically addressed	(8) Unallowable with exceptions	Not specifically addressed	Not specifically addressed
<i>Communication costs</i>	(7) Allowable	(9) Allowable	(7) Allowable	Not specifically addressed
<i>Compensation for personal services</i>	(8) Unique criteria for support	(10) Unique criteria for support	(8) Unique criteria for support	(6) Allowable with restrictions
<i>Compensation for personal services-organization-furnished automobile</i>	Not specifically addressed	(10.g) Unallowable for that portion of costs attributed to personal use	(8.g) Unallowable for that portion of costs attributed to personal use	(6.m(2)) Unallowable for that portion of costs attributed to personal use
<i>Compensation for personal services-sabbatical leave costs</i>	Not specifically addressed	(10.f(4)) Allowable with restrictions	Not specifically addressed	Not specifically addressed
<i>Compensation for personal services-severance pay</i>	(8) Allowable with restrictions	(10.h) Allowable with restrictions	(8.k) Allowable with restrictions	(6.g) Allowable with restrictions

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<i>Contingency Provisions</i>	(9) Unallowable with exceptions	(11) Unallowable with exceptions	(9) Unallowable with exceptions	(7) Unallowable with exceptions
<i>Deans of faculty and graduate schools</i>	Not addressed	(12) Allowable	Not addressed	Not addressed
<i>Defense and prosecution of criminal and civil proceedings and claims</i>	(10) Allowable with restrictions	(13) Allowable with restrictions (Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement)	(10) Allowable with restrictions (Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement)	(47) Allowable with restrictions
<i>Depreciation and Use Allowances</i>	(11) Allowable with qualifications	(14) Allowable with qualifications	(11) Allowable with qualifications	(11) Allowable with qualifications
<i>Donations and Contributions</i>	(12) Unallowable (made by recipient); not reimbursable but value may be used as cost sharing or matching (made to recipient)	(15) Unallowable (made by recipient); not reimbursable but value may be used as cost sharing or matching (made to recipient)	(12) Unallowable (made by recipient); not reimbursable but value may be used as cost sharing or matching (made to recipient)	(8) Unallowable (regardless of recipient) with exception (costs of participation in community service activities)
<i>Employee morale, health, and welfare costs</i>	(13) Allowable with restrictions	(16) Allowable with restrictions	(13) Allowable with restrictions	(13) Allowable with limitations
<i>Entertainment costs</i>	(14) Unallowable	(17) Unallowable	(14) Unallowable	(14) Unallowable

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<i>Equipment and other capital expenditures</i>	(15) Allowability based on specific requirements	(18) Allowability based on specific requirements	(15) Allowability based on specific requirements	(10 and 40) Allowable based on specific requirements
<i>Fines and penalties</i>	(16) Unallowable with exception	(19) Unallowable with exception	(16) Unallowable with exception	(15) Unallowable with exception
<i>Fundraising and investment management costs</i>	(17) Unallowable with exceptions	(20) Unallowable with exceptions (Fundraising)	(17) Unallowable with exceptions	(27) Unallowable with exceptions
<i>Gains and losses on depreciable assets</i>	(18) Allowable with restrictions (Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of Federal programs)	(21) Allowable with restrictions	(18) Allowable with restrictions	(16) Allowable with restrictions
<i>General government expenses</i>	(19) Unallowable with exceptions	Not specifically addressed	Not specifically addressed	Not specifically addressed
<i>Goods and services for personal use</i>	(20) Unallowable	(22) Unallowable	(19) Unallowable	Not specifically addressed
<i>Housing and personal living expenses</i>	Not specifically addressed	(23) Unallowable	(20) Unallowable as overhead costs	Not specifically addressed

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<i>Idle facilities and idle capacity</i>	(21) Idle facilities – unallowable with exceptions; idle capacity – allowable with restrictions	(24) Idle facilities – unallowable with exceptions; idle capacity – allowable with restrictions	(21) Idle facilities – unallowable with exceptions; idle capacity – allowable with restrictions	(17) Idle facilities – unallowable with exceptions; idle capacity – allowable with restrictions
<i>Insurance and indemnification</i>	(22) Allowable with restrictions	(25) Allowable with restrictions	(22) Allowable with restrictions	(19) Allowable with restrictions
<i>Interest</i>	(23) Allowable with restrictions	(26) Allowable with restrictions	(23) Allowable with restrictions	(20) Allowable with restrictions
<i>Interest-substantial relocation</i>	Not specifically addressed	(26.b(6)) Possible adjustment in relocated within 20 years	(23.a(6)(d)) Possible adjustment in relocated within 20 years	Not specifically addressed
<i>Labor relations costs</i>	Not specifically addressed	(27) Allowable	(24) Allowable	(21) Allowable
<i>Lobbying</i>	(24) Unallowable	(28) Unallowable with exceptions	(25) Unallowable with exceptions	(22) Unallowable with exceptions
<i>Lobbying-executive lobbying costs</i>	(24.b) Unallowable	(28.h) Unallowable	(25.d) Unallowable	(22) Unallowable
<i>Losses on other sponsored agreements or contracts</i>	Not specifically addressed	(29) Unallowable	(26) Unallowable (Losses on other awards or contracts)	(23 and 48) - Unallowable

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<i>Maintenance and repair costs</i>	(25) Allowable with restrictions (Maintenance, operations, and repairs)	(30) Allowable with restrictions	(27) Allowable with restrictions	(25) Allowable with restrictions (manufacturing and production engineering); (12) Allowable for economic planning costs; (39) Allowable for service and warranty costs
<i>Materials and supplies costs</i>	(26) Allowable with restrictions	(31) Allowable with restrictions	(28) Allowable with restrictions	(26) Allowable with restrictions
<i>Meetings and conferences</i>	(27) Allowable with restrictions	(32) Allowable with restrictions	(29) Allowable with restrictions	Not specifically addressed
<i>Memberships, subscriptions, and professional activity costs</i>	(28) Allowable as a direct cost for civic, community and social organizations with Federal approval; unallowable for lobbying organizations	(33) Unallowable for civic, community, or social organizations	(30) Allowable for civic and community organizations with Federal approval; unallowable for social organizations	(14 and 43) Allowable for trade, business, technical and professional organizations; unallowable for social organizations
<i>Organization costs</i>	Not specifically addressed	Not specifically addressed	(31) Unallowable except Federal prior approval	(27) Unallowable

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<i>Page charges in professional journals</i>	(34.b) Allowable with restrictions (addressed under "Publication and printing costs")	(39.b) Allowable with restrictions (addressed under "Publication and printing costs")	(32) Allowable with restrictions	Not specifically addressed
<i>Participant support costs</i>	Not specifically addressed	Not specifically addressed	(33) Allowable with prior approval of the Federal awarding agency	Not specifically addressed
<i>Patent costs</i>	(29) Allowable with restrictions	(34) Allowable with restrictions	(34) Allowable with restrictions	(30) Allowable with restrictions
<i>Plant and homeland security costs</i>	(30) Allowable with restrictions	(35) Allowable with restrictions	(35) Allowable with restrictions	(29) Allowable with restrictions
<i>Pre-agreement costs</i>	(31) Allowable with restrictions (Pre-award costs)	(36) Unallowable unless approved by the Federal sponsoring agency	(36) Allowable with restrictions	(32) Allowable with restrictions
<i>Professional service costs</i>	(32) Allowable with restrictions	(37) Allowable with restrictions	(37) Allowable with restrictions	(33) Allowable with restrictions
<i>Proposal costs</i>	(33) Allowable with restrictions	(38) Allowable with restrictions	Not specifically addressed	(18) Allowable with restrictions
<i>Publication and printing costs</i>	(34) Allowable with restrictions	(39) Allowable with restrictions	(38) Allowable with restrictions	Not specifically addressed

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<i>Rearrangement and alteration costs</i>	(35) Allowable (ordinary and normal); allowable with Federal prior approval (special)	(40) Allowable (ordinary and normal); allowable with Federal prior approval (special)	(39) Allowable (ordinary and normal); allowable with Federal prior approval (special)	Not specifically addressed
<i>Reconversion costs</i>	(36) Allowable with restrictions	(41) Allowable with restrictions	(40) Allowable with restrictions	(31) Allowable with restrictions
<i>Recruiting costs</i>	(1.c) Allowable with restrictions (addresses costs of advertising only)	(42) Allowable with restrictions	(1) Allowable with restrictions	(34) Allowable with restrictions
<i>Relocation costs</i>	Not specifically addressed	(42.d) Allowable with restrictions	(42) Allowable with restrictions	(35) Allowable with restrictions
<i>Rental cost of buildings and equipment</i>	(37) Allowable with restrictions	(43) Allowable with restrictions	(43) Allowable with restrictions	(36) Allowable with restrictions
<i>Royalties and other costs for use of patents</i>	(38) Allowable with restrictions	(44) Allowable with restrictions	(44) Allowable with restrictions	(37) Allowable with restrictions
<i>Scholarships and student aid costs</i>	Not specifically addressed	(45) Allowable with restrictions	Not specifically addressed	Not specifically addressed
<i>Selling and marketing costs</i>	(39) Unallowable unless allowable as a public relations cost	(46) Unallowable unless allowable as a public relations cost	(45) Allowable with Federal prior approval	(38) Allowable with exceptions
<i>Specialized service facilities</i>	Not specifically addressed	(47) Allowable with restrictions	(46) Allowable with restrictions	Not specifically addressed

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<i>Student activity costs</i>	Not specifically addressed	(48) Unallowable unless specifically provided for in the sponsored agreement	Not specifically addressed	Not specifically addressed
<i>Taxes</i>	(40) Allowable with restrictions	(49) Allowable with restrictions	(47) Allowable with restrictions	(41) Allowable with restrictions
<i>Termination costs applicable to sponsored agreements</i>	(41) Allowable with restrictions	(50) Allowable with restrictions	(48) Allowable with restrictions	(42) Allowable with restrictions
<i>Training costs</i>	(42) Allowable for employee development	(51) Allowable for employee development	(49) Allowable with limitations	(44) Allowable with limitations
<i>Transportation costs</i>	Not specifically addressed	(52) Allowable with restrictions	(50) Allowable	(46) Allowable with limitations
<i>Travel costs</i>	(43) Allowable with restrictions	(53) Allowable with restrictions	(51) Allowable with restrictions	(46) Allowable with limitations
<i>Trustees</i>	Not specifically addressed	(54) Allowable with restrictions	(52) Allowable with restrictions	Not specifically addressed