

Selected Costs May Be:
 Allowable (A), Unallowable (UA),
 or Allowable With Restrictions (AWR)

Selected Costs	FAR	A	UA	AWR
Alcoholic Beverages	31.205-51		X	
Asset Valuations Resulting from Business Combinations	31.205-52			X
Bad Debts	31.205-3		X	
Bonding Costs	31.205-4	X		
Compensation for Personal Services	31.205-6	X	X	X
Contingencies	31.205-7	X	X	
Contributions or Donations	31.205-8		X	
Cost of Money	31.205-10			X
Deferred Research & Development Costs	31.205-48		X	X
Depreciation	31.205-11			X
Economic Planning Costs	31.205-12	X	X	
Employee Morale, Health, Welfare, Food Service, & Dorm Costs	31.205-13	X		X
Entertainment Costs	31.205-14		X	
Fines, Penalties, & Mischarging Costs	31.205-15		X	X
Gains & Losses on Disposition of Assets	31.205-16			X
Goodwill	31.205-49		X	
Idle Facilities & Idle Capacity Costs	31.205-17		X	X
Independent Research & Development/ Bid & Proposal Costs	31.205-18		X	X
Insurance & Indemnification	31.205-19	X	X	X
Interest & Other Financial Costs	31.205-20		X	X
Labor Relations Costs	31.205-21	X		
Legal & Other Proceedings Costs	31.205-47		X	X
Lobbying and Political Activity Costs	31.205-22		X	
Losses on Other Contracts	31.205-23		X	
Maintenance & Repair Costs	31.205-24	X		
Manufacturing & Production Engineering Costs	31.205-25	X		
Material Costs	31.205-26	X		
Organization Costs	31.205-27		X	
Other Business Expenses	31.205-28	X		
Plant Protection Costs	31.205-29	X		
Patent Costs	31.205-30	X	X	X
Plant Reconversion Costs	31.205-31		X	X
Precontract Costs	31.205-32			X
Professional & Consultant Service Costs	31.205-33	X	X	X
Public Relations & Advertising Costs	31.205-1		X	X
Recruitment Costs	31.205-34	X	X	X
Relocation Costs	31.205-35	X	X	X
Rental Costs	31.205-36	X		X
Royalties & Other Costs for Use of Patents	31.205-37			X
Selling Costs	31.205-38	X	X	
Service & Warranty Costs	31.205-39	X		
Special Tooling & Special Test Equipment Costs	31.205-40			X
Taxes	31.205-41	X	X	
Termination Costs	31.205-42	X		X
Trade, Business, Technical, and Professional Activity Costs	31.205-43	X		X
Training & Education Costs	31.205-44	X	X	X
Transportation Costs	31.205-45	X		
Travel Costs	31.205-46			X