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| **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 |  |  |  |  |