

## **Expressly Unclaimed/Unallowable Costs Quick Reference**

- 31.205 Selected costs.
- 31.205-1 Public relations and advertising costs.
- 31.205-2 [Reserved]
- 31.205-3 Bad debts.
- 31.205-4 Bonding costs.
- 31.205-5 [Reserved]
- 31.205-6 Compensation for personal services.
- 31.205-7 Contingencies.
- 31.205-8 Contributions or donations.
- 31.205-9 [Reserved]
- 31.205-10 Cost of money.
- 31.205-11 Depreciation.
- 31.205-12 Economic planning costs.
- 31.205-13 Employee morale, health, welfare, food service, and dormitory costs and credits.
- 31.205-14 Entertainment costs.
- 31.205-15 Fines, penalties, and mischarging costs.
- 31.205-16 Gains and losses on disposition or impairment of depreciable property or other capital assets.
- 31.205-17 Idle facilities and idle capacity costs.
- 31.205-18 Independent research and development and bid and proposal costs.
- 31.205-19 Insurance and indemnification.
- 31.205-20 Interest and other financial costs.
- 31.205-21 Labor relations costs.
- 31.205-22 Lobbying and political activity costs.
- 31.205-23 Losses on other contracts.
- 31.205-24 [Reserved]
- 31.205-25 Manufacturing and production engineering costs.
- 31.205-26 Material costs.
- 31.205-27 Organization costs.
- 31.205-28 Other business expenses.
- 31.205-29 Plant protection costs.
- 31.205-30 Patent costs.
- 31.205-31 Plant reconversion costs.
- 31.205-32 Precontract costs.
- 31.205-33 Professional and consultant service costs.
- 31.205-34 Recruitment costs.
- 31.205-35 Relocation costs.
- 31.205-36 Rental costs.
- 31.205-37 Royalties and other costs for use of patents.
- 31.205-38 Selling costs.
- 31.205-39 Service and warranty costs.
- 31.205-40 Special tooling and special test equipment costs.
- 31.205-41 Taxes.
- 31.205-42 Termination costs.
- 31.205-43 Trade, business, technical and professional activity costs.
- 31.205-44 Training and education costs.
- 31.205-45 [Reserved]
- 31.205-46 Travel costs.
- 31.205-47 Costs related to legal and other proceedings.
- 31.205-48 Research and development costs.
- 31.205-49 Goodwill.
- 31.205-50 [Reserved]
- 31.205-51 Costs of alcoholic beverages.
- 31.205-52 Asset valuations resulting from business combinations.