	OMB A-122 Circular				
	Chart of Allowable, Unallowable and Allowable Costs with Prior Approval				
No	Allowable Costs	No	Allowable costs with Prior approval	No	Unallowable costs
1	Advertising	1	Equipment and capital expenditures with unit cost over 5000	1	Alcoholic Beverages
2	Communication	2	Overtime, extra pay, shift premiums	2	Bad debts
3	Compensation for personnel services(Salaries and fringe benefits	3	Participants support (Stipends, Subsistence allowance)	3	Contingency provisions
4	Capital expenditures with unit cost under $5000	4	Organization costs	4	Contributions and donations
5	Depreciation and use allowances	5	Pre-award cost	5	Defense & prosecution of criminal and civil proceedings, claims and appeals.
6	Employee morale, health and welfare costs	6	Publication and printing costs	6	Entertainment cost
7	Insurance	7	Rearrangement and alteration costs	7	Fines and penalties
8	Maintenance and repair	8	Selling and marketing costs	8	Goods and services for personal use
9	Materials and supplies	9	Specialized service facilities	9	Idle facilities and idle capacity
10	Pension plans	10	International travel	10	Interest, fund raising and investment management costs
11	Meetings and conferences			11	Lobbying
12	Memberships, subscriptions and professional activity			12	Losses on other awards
13	Page charges in professional journals			13	Taxes if exemption is available
14	Patents				
15	Plant security				
16	Professional service				
17	Reconversion				
18	Relocation cost				
19	Recruitment				
20	Rental				
21	Royalties				
22	Severance pay				
23	Termination				
24	Transportation				
25	Travel				
26	Training and educational costs				

Note: Prepared by AED for NPI Round One Financial Compliance Workshop, 2008