

Crosswalk for Circular A-21, Section J, Items of Cost

The crosswalk below organizes the cost items alphabetically. The column labeled "Old § No." refers to Section J. in the August 8, 2000, revision; the column labeled "New § No." refers to the May 10, 2004, revision.

A-21 COST ITEM	OLD § No.	NEW § No.
Advertising and public relations costs	1	1
Advisory councils		2
Alcoholic beverages	2	3
Alumni/ae activities	3	4
Audit costs and related services		5
Bad debts	4	6
Bonding costs		7
Civil defense costs	5	deleted
Commencement and convocation costs	6	8
Communication costs	7	9
Compensation for personal services	8	10
Contingency provisions	9	11
Deans of faculty and graduate schools	10	12
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement	11	13
Depreciation and use allowances	12	14
Donations and contributions	13	15
Employee morale, health, welfare costs and credits	14	16
Entertainment costs	15	17
Equipment and other capital expenditures	16	18
Executive lobbying costs	17	in 28
Fines and penalties	18	19
Fund raising and investment costs	22	20
Gains and losses on depreciable assets	33	21
Goods or services for personal use	19	22
Housing and personal living expenses	20	23
Idle facilities and idle capital		24
Insurance and indemnification	21	25
Interest	22	26
Labor relations costs	23	27
Lobbying	24	28

A-21 COST ITEM	OLD § No.	NEW § No.
Losses on other sponsored agreements or contracts	25	29
Maintenance and repair costs	26	30
Material costs	27	31
Meetings and conferences	old 28(c)	32
Memberships, subscriptions, professional activity	28	33
Patent costs	29	34
Plant and Homeland Security costs	30	35
Pre-agreement costs	31	36
Professional service costs	32	37
Profits and losses on disposition of plant equipment or other capital assets	33	21
Proposal costs	34	38
Publication and printing costs		39
Rearrangement and alteration costs	35	40
Reconversion costs	36	41
Recruiting costs	37	42
Rental cost of buildings and equipment	38	42
Royalties and other costs for use of patents	39	44
Sabbatical leave costs	40	in 10
Scholarships and student aid costs	41	45
Selling and marketing	42	46
Severance pay	43	in 10
Specialized service facilities	44	47
Student activity costs	45	48
Taxes	46	49
Termination costs applicable to sponsored agreements	49	50
Training costs		51
Transportation costs	47	52
Travel costs	48	53
Trustees	50	54