

# Cost Challenge: Allowable or Unallowable?



Directions: In pairs, review the following list of selected cost items and decide for each item if it is allowable or unallowable under AEFLA (Federal Uniform Guidance 2 CFR Part 200, Subpart E). The pair with the most correct answers wins.

Cost Item	For EACH Cost Item, Circle Either ALLOWABLE or UNALLOWABLE	
Advertising and Public Relations	Allowable	Unallowable
Alcoholic Beverages	Allowable	Unallowable
Audit Services	Allowable	Unallowable
Commencement Items	Allowable	Unallowable
Compensation-Personal Services	Allowable	Unallowable
Compensation-Fringe Benefits	Allowable	Unallowable
Computers	Allowable	Unallowable
Conferences	Allowable	Unallowable
Entertainment	Allowable	Unallowable
Equipment	Allowable	Unallowable
Fines, penalties, damages and other settlements	Allowable	Unallowable
Fund Raising	Allowable	Unallowable
Gifts or Gift Cards	Allowable	Unallowable
Goods or Services-Personal Use	Allowable	Unallowable
Lobbying	Allowable	Unallowable
Maintenance and repair costs	Allowable	Unallowable
Materials or Supplies	Allowable	Unallowable
Membership or Subscriptions	Allowable	Unallowable
Professional Development	Allowable	Unallowable
Publication or Printing	Allowable	Unallowable
Recruitment	Allowable	Unallowable
Relocation of Employees	Allowable	Unallowable
Rent	Allowable	Unallowable
Scholarships and student aid costs	Allowable	Unallowable
Software	Allowable	Unallowable
Student Activity	Allowable	Unallowable
Transportation costs - Students	Allowable	Unallowable
Travel	Allowable	Unallowable
Utilities	Allowable	Unallowable