

COST CHALLENGE: ALLOWABLE OR UNALLOWABLE?



Directions: With your table team, review the following list of selected cost items and decide for each item if it is allowable or unallowable under federal grants and contracts, as specified in the Uniform Guidance (2 CFR Part 200 Subpart E). The team with the most correct answers wins!

COST ITEM	FOR EACH COST ITEM ON THE LEFT, CIRCLE EITHER <i>ALLOWABLE</i> OR <i>UNALLOWABLE</i>
Advertising and Public Relations	Allowable with restrictions
Alcoholic Beverages	Unallowable
Audit Services	Allowable with restrictions
Collections of Improper Payments	Allowable
Commencement and Convocation	Unallowable
Compensation-Personal Services	Allowable with restrictions
Compensation-Fringe Benefits	Allowable with restrictions
Conferences	Allowable with restrictions
Employee Health and Welfare	Allowable
Entertainment	Unallowable
Equipment	Allowable with restrictions
Fund Raising	Unallowable
Goods or Services – Personal Use	Unallowable
Insurance and Indemnification	Allowable with restrictions
Lobbying	Unallowable
Maintenance and Repair	Allowable
Materials, Supplies, Computers	Allowable
Memberships, Subscriptions, Professional Activities	Allowable
Pre-award Costs	Allowable with restrictions
Publication and Printing	Allowable
Recruiting	Allowable with restrictions
Relocation of Employees	Allowable with restrictions
Rent of Real Property/Equipment	Allowable with restrictions
Student Activity	Unallowable
Taxes	Allowable with restrictions
Training and Education	Allowable
Travel	Allowable with restrictions