

Allowable Costs vs Ineligible Costs

	Always Disallowed Expenditures Exclude from Direct and Indirect Allocations	May be Allowed either Directly or Indirectly	More complex and CBO specific- seek auditor/CPA recommendation	
Advertising	Unallowed for General Promotional, Fundraising, PR and Memorabilia	When used to recruit for staffing/Must be a new hire expense directly related to the grant. To source/dispose of materials for grant activities. Promoting awareness.		
Advisory Council and Committee and Board Expenditures			Includes Board?	
Affiliate/Membership Fees	Unallowed for Entertainment and Lobbying Purposes	For Technical, professional and successful program delivery	e.g. an employer paying for staff's annual AICPA membership	
Alcohol	Unallowable			
Audit	Unallowed for Non Compliance Costs of Single Audit.	Fair Share Single Audit Costs. Best Practices Audit Costs (when required)		
Awards to other N/P's	Unallowable			
Bank/Late Fees	Unallowable			
Bonding		When Part of the Terms of the Grant Agreement	More conditions apply for Non-Federal entities	(may not apply to OHA grant)
Books and Publications Non Program Specific	Unallowed or Entertainment or Non-Program Related	If organisation has a library, or publications support successful program delivery		
Compensation and Fringe Benefits	Budgeted amounts for Compensation are Unallowed	Salaries and Benefits within reason and fully documented. Never greater than 100% of actual cost incurred. Admin. and and Clerical indirect only		
Conferences and Convocations	Unallowed For Entertainment Purposes	When applicable to grant activities		
Depreciation	Assets Purchased as Part of Award	May be allowed on an Indirect Basis	Admin and Operations Equipment purchases	(may not apply to OHA grant)
Development and Fundraising expenditures	Unallowable			
Donation of Goods and Services		May be allocated as part of Match/Cost Sharing		
Entertainment and Social Activities	Unallowed for Entertainment Purposes	If directly related to grant activities-Client/Participant focus		
Equipment and Capital Purchases		No Greater than \$5k per unit, as a direct cost, with prior purchase approval	Land, Equipment and General Purchases	
Exchange Rates		May be allowed, prior approval required		
Expenditures without an accompanying receipt >\$75	Unallowable/Review Internal Policies			
Good or Services for Personal use	Unallowable			
Lobbying	Unallowable			
Parking/Driving Violation Fees	Unallowable			
Penalties	Unallowable		Remediation Costs due to Federal Non- Compliance	
Pre-Award Costs		Allowed if they would have been incurred post award and have prior approval		
Professional and Consulting Fees	Event and Auction Professional Services are Unallowed	Allowed as a Direct Cost, must be reasonable and necessary		
Proposal Costs		As an Indirect Cost		
Publication and Printing Costs		Allowable as either a Direct or Indirect Cost	Research Publications and Post Grant Reporting have some complexities, plan ahead	
Repairs and Maint./Janitorial		Allowable as a Direct Cost		
Relocation Costs			Relocation, Transport, Closing Costs and Temporary Accommodations. May involve a tax impact to employee	(may not apply to OHA grant)
Sponsorships to other Organizations	Unallowable	Allowable as either a Direct or Indirect Cost		
Staff Appreciation events and meals	Unallowable for Entertainment Purposes	Meals provided during technical trainings directly related to grant activities or successful program delivery		
Supplies and IT equip		Allowable as a Direct Cost		