

## Continuum of Care (CoC) Eligible and Ineligible Costs

The Continuum of Care (CoC) Program Interim Rule (24 CFR Part 578) outlines the costs that are eligible under the CoC program. This reference document summarizes the eligible cost guidance from the Rule and augments that information with clarifications from HUD. We will continue to update this document and post it on CSB's website [here](#) as we receive additional HUD guidance.

Refer to your CoC project application and CoC contract (Exhibit 1) to identify which of the Budget Line Items (BLI) below are applicable to your project. Only the eligible costs submitted in the CoC project application are allowable.

If you have a question about whether a cost not listed here is eligible, please contact CSB (Liz Price, [lprice@csb.org](mailto:lprice@csb.org), 614-715-2540 ext. 120). If we don't know the answer, we'll ask HUD.

LEASING - 24 CFR 578.49	
Eligible Costs	Notes and Resources
100% of the costs of leasing a structure or structures, or portions thereof, to provide housing or supportive services to homeless persons	<p>Rent and utilities must be reasonable in relation to other rents in the area.            Rent must be paid to the landlord, not the program participant.            The lease must be in the name of the sub-recipient.            The minimum term of the lease is 12 months for PSH and 1 month for TH, not to exceed 24 months for TH. <b>If the lease is active for at least twelve (12) months, it meets the one-year requirement. A prorated month would count as one month.</b>            The lease must be terminable for cause, and automatically renewable upon expiration for at least 1 month, except on prior notice by either party.            The number of bedrooms is not limited by household size. The unit must have at least one bedroom or living/sleeping room for each two persons. Children of opposite sex, other than very young children, may not be required to occupy the same bedroom or living/sleeping room.            Sub-recipients must have signed occupancy agreements with program participants that meet the lease requirements above and comply with Violence Against Women Act requirements.</p> <p><a href="#">HUD FMRs</a>  <a href="#">Federal Fair Market Rent and Rent Reasonableness Regulations</a>  <a href="#">Fair Market Rent and Rent Reasonableness Calculator</a>  <a href="#">Utility Allowances</a>  <a href="#">Guidance on HUD Notice CPD-17-11</a></p>
HQS inspection and lead-based paint requirements (visual assessment, warning statement, and pamphlet acknowledgment)	<p>HQS inspections must be completed prior to move-in and annually.            Lead-based paint requirements are required for units built before 1978 and where a child under the age of 6 or a pregnant woman can be living or spending time.</p> <p><a href="#">HUD HQS Inspection Form</a>  <a href="#">CMHA HQS Inspection Reference Guide</a>  <a href="#">Lead-based paint resources</a></p>

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Security deposits in an amount not to exceed 2 months of actual rent	Multiple security deposits for the same program participant are allowable when a household must be relocated to a different unit. Any refund of the initial deposit must be returned to the agency and documented as Program Income (see below for information on Program Income).
Advance payment of the last month's rent, if it accompanies a security deposit and first month's rent	
Electricity, gas, and water can be paid using Leasing funds if they are included in the rent per the lease	If program participant utilities are not provided by the landlord, they are categorized as Operating costs. Utilities for a structure that is being used to provide supportive services (like an office) are categorized as Supportive Services costs.
<b>*HFF YHDP Projects ONLY*</b>	
Rapid Rehousing Assistance Types	May use leasing, sponsor-based rental assistance, and project-based rental assistance in Rapid Rehousing projects.
Security Deposits	Security deposits for units in an amount not to exceed 2 months of rent;
Rental Arrears	Payment of rental arrears consisting of a one-time payment for up to 6 months of rent in arrears, including any late fees on those arrears.
Rapid Rehousing Length of Assistance	May provide up to 36 months of Rapid Rehousing rental assistance to a program participant if the recipient demonstrates (1) the method it will use to determine which youth need rental assistance beyond 24 months and (2) the services and resources that will be offered to ensure youth are able to sustain their housing at the end of the 36 months of assistance.
<b>Ineligible Costs</b>	<b>Notes and Resources</b>
Leasing funds cannot be used to lease units or structures owned by the recipient, sub-recipient, the parent organization(s), any other related organization(s), or organizations that are members of a partnership, where the partnership owns the structure.	
Portion of rents over FMR	Rent and utilities can exceed HUD FMR rates, but sub-recipients cannot use CoC funds or program income or match funds to pay for the portion of the rent that is over FMR. <u>HUD FMR rates include utilities.</u>
Any portion of any rent that is not reasonable	Sub-recipients cannot use CoC funds to pay for any portion of rent that is not reasonable - <u>the entire rent is ineligible.</u>
Long-term vacancies	Agencies must use best and reasonable efforts to fill vacancies in an expeditious manner.
Rent for units that do not pass HQS inspection within 30 days.	Landlords have 30 days to take action toward making repairs if the unit fails inspection. Re-inspection must occur within the 30-day timeframe to determine whether the landlord has completed repairs or is making progress toward completing repairs. Repair costs incurred by the landlord to bring a unit up to HQS standards are not eligible for reimbursement.

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Renter's insurance for program participants, unless it is required for occupancy under the master lease, is charged for all units, AND is included as part of the gross rent amount	
Costs that were incurred outside the contract period.	
Savings accounts for program participants.	<p><b>Mandatory</b> savings accounts for participants (<b>withholding money to provide at completion of program</b>).</p> <p><b>Voluntary</b> savings accounts are allowed as a separate account in a bank for each participant, the account must not be a joint account with the recipient.</p> <p>Security deposits to be put towards a participant savings plan.</p>
Cost of a hotel or motel or other temporary accommodation, even when due to an emergency; these situations include a fire, flood, condemning a building, or a new unit not being ready (e.g., not meeting HQS) and when the participant must move out of the current unit.	<p>Review the lease and determine whether the landlord has any obligations.</p> <p>CoC Program Leasing funds may be used to pay for motel rooms, <b>only</b> if the recipient signs a year-long lease with the hotel.</p>

RENTAL ASSISTANCE – 24 CFR 578.51	
Eligible Costs	Notes and Resources
Rental assistance for homeless individuals and families.	<p>Assistance can be tenant-based, project-based, or sponsor-based. Sponsor-based rental assistance must have master leases between the sub-recipient and landlord(s).</p> <p>Rent and utilities must be reasonable in relation to other rents in the area.</p> <p>Rent and utilities can exceed FMR. Take sustainability into consideration if using above-FMR units. The capacity of the program cannot decrease and rapid re-housing clients must be able to sustain housing when assistance ends.</p> <p>Rent must be paid to the landlord, not the program participant.</p> <p>The number of bedrooms is not limited by household size. The unit must have at least one bedroom or living/sleeping room for each two persons. Children of opposite sex, other than very young children, may not be required to occupy the same bedroom or living/sleeping room.</p> <p>For TRA, the lease must be in the name of the program participant. For SRA, the lease must be in the name of the sub-recipient, with a sub-lease for the program participant.</p>

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	<p>The lease must be at least 12 months, terminable for cause, automatically renewable upon expiration for at least 1 month, except on prior notice by either party, and comply with Violence Against Women Act requirements.</p> <p>If the lease is active for at least twelve (12) months, it meets the one-year requirement. A prorated month would count as one month.</p> <p><a href="#">HUD FMRs</a>  <a href="#">Federal Fair Market Rent and Rent Reasonableness Regulations</a>  <a href="#">Fair Market Rent and Rent Reasonableness Calculator</a>  <a href="#">Utility Allowances</a>  <a href="#">Guidance on HUD Notice CPD-17-11</a></p>
HQS inspection and lead-based paint requirements (visual assessment, warning statement, and pamphlet acknowledgment)	<p>Sub-recipients that own their property cannot conduct inspections. HQS inspections must be completed prior to move-in and annually. Lead-based paint requirements are required for units built before 1978 and where a child under the age of 6 or a pregnant woman can be living or spending time.</p> <p><a href="#">HUD HQS Inspection Form</a>  <a href="#">CMHA HQS Inspection Reference Guide</a>  <a href="#">Lead-based paint resources</a></p>
Security deposits in an amount not to exceed 2 months of actual rent	
Advance payment of the last month's rent, if it accompanies a security deposit and first month's rent	
Damage to housing	<p>Payment for damage to housing caused by the action of a program participant is eligible in an amount not to exceed 1 month's rent. Damage costs can only be accrued once per participant. Damage costs are incurred when the participant exits the unit.</p>
<b>*HFF YHDP Projects ONLY*</b>	
Lease Term	Leases for a minimum term of 1 month.
Rapid Rehousing Assistance Types	May use leasing, sponsor-based rental assistance, and project-based rental assistance in Rapid Rehousing projects.
Security Deposits	Security deposits for units in an amount not to exceed 2 months of rent;
Rental Arrears	Payment of rental arrears consisting of a one-time payment for up to 6 months of rent in arrears, including any late fees on those arrears.
Rapid Rehousing Length of Assistance	May provide up to 36 months of Rapid Rehousing rental assistance to a program participant if the recipient demonstrates (1) the method it will use to determine which

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	youth need rental assistance beyond 24 months and (2) the services and resources that will be offered to ensure youth are able to sustain their housing at the end of the 36 months of assistance.
Damage to housing	The costs to pay for any damage to housing due to the action of a program participant, which may be paid while the youth continues to reside in the unit. The total costs paid for damage per program participant may not exceed the cost of two-months' rent.
Utilities	Up to three months of utilities for a program participant, based on the utility costs schedule for the unit size and location.
<b>Ineligible Costs</b>	<b>Notes and Resources</b>
Any portion of any rent that is not reasonable	Sub-recipients cannot use CoC funds to pay for any portion of rent that is not reasonable – <u>the entire rent is ineligible.</u>
Vacancies over 30 days	Sub-recipients cannot use CoC funds to pay for units that are vacant more than 30 days or units leased without an eligible tenant assigned to them. The vacancy period is calculated starting the month following the tenant's departure. For example, if a unit became vacant in mid-March, April rent would be an eligible cost. If a new tenant moved in in mid-May, May rent would also be an eligible cost. Institutional stays less than 90 days are not considered vacancies.
Rental assistance for a program participant who is already receiving rental assistance or living in a housing unit receiving rental assistance or operating assistance through other federal, state, or local sources	
Housing maintenance	Maintenance costs are categorized as Operating costs and Operating costs are not allowable in a program that has Rental Assistance.
Accessibility modifications to units to accommodate current participants with disabilities	Accessibility modifications for new participants should be completed prior to lease signing and confirmation of HQS compliance. Handling or rehabbing for disability accessibility is a condition of entering into the lease. If the participant becomes disabled while occupying a unit, the landlord can make modifications or the sub-recipient can help the program participant find an accessible unit for relocation.
Rent for units that do not pass HQS inspection within 30 days.	Landlords have 30 days to make repairs if the unit fails inspection. Repair costs incurred by the landlord to bring a unit up to HQS standards are not eligible for reimbursement.
Renter's insurance for program participants, unless it is required for occupancy under the lease, is charged to all tenants, AND is included as part of the gross rent amount	
Costs that were incurred outside the contract period.	
Savings accounts for program participants.	<b>Mandatory</b> savings accounts for participants ( <b>withholding money to provide at completion of program</b> ). <b>Voluntary</b> savings accounts are allowed as a separate account in a bank for each participant, the account must not be a joint account with the recipient.

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	Security deposits to be put towards a participant savings plan.
Cost of a hotel or motel or other temporary accommodation, even when due to an emergency; these situations include a fire, flood, condemning a building, or a new unit not being ready (e.g., not meeting HQS) and when the participant must move out of the current unit.	Review the lease and determine whether the landlord has any obligations.

SUPPORTIVE SERVICES – 24 CFR 578.53	
Eligible Costs	Notes and Resources
Sub-contracted supportive services	Services must be documented through a detailed contract that ensures full compliance with CoC cost eligibility requirements, including the assurance that the contract and its term represent an arm's length transaction. If a contractor meets the definition of a sub-recipient per 2 CFR 200.330, the sub-recipient must monitor that contractor in the same way and to the same extent that CSB monitors the sub-recipient, using CSB's <a href="#">Partner Agency Standards</a> . The sub-recipient must follow and document compliant procurement procedures.
Annual assessment of service needs	
Assistance with moving costs	Reasonable, one-time moving costs, including truck rental and moving company Furniture Bank delivery fees and referrals are considered moving costs
Case management – assessing, arranging, coordinating, and monitoring delivery of individualized services to meet the needs of program participants	Counseling Developing, securing, and coordinating services Using the Coordinated Point of Access Obtaining federal, state, and local benefits Monitoring and evaluating program participant progress Providing information and referrals to other service providers Ongoing risk assessment and safety planning with victims of domestic violence Developing and individualized housing and service plan, including housing stabilization Program supervisor staff costs
Child care – the costs of establishing and operating child care and providing child care vouchers for children experiencing homelessness	The costs of meals, snacks, and developmental activities are eligible. Children must be under the age of 13 unless they are disabled. Disabled children must be under the age of 18. The child care center must be licensed by the jurisdiction in which it operates.
Education services – the costs of improving knowledge and basic educational skills, including instruction or training in consumer education, health education, substance abuse prevention, literacy, ESL, and GED classes	Screening, assessment and testing Individual or group instruction Tutoring Provision of books, supplies, and instructional material (including for children in the household) Counseling

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<p>Employment assistance and job training – the costs of establishing and operating employment assistance and job training programs</p>	<p>Referral to community resources            Classroom, online and/or computer instruction            On-the-job instruction            Services that assist individuals in securing employment, acquiring learning skills, and/or increasing earning potential, including acquisition of vocational licenses and/or certificates            Reasonable stipends            Employment screening, assessment, or testing            Structured job skills and job-seeking skills            Special training and tutoring, including literacy training and pre-vocational training            Books and instructional material            Counseling and job coaching            Referral to community resources</p>
<p>Food – the cost of providing meals or groceries to program participants</p>	
<p>Housing search and counseling services</p>	<p>Assisting program participants to locate, obtain, and retain suitable housing            Tenant counseling            Helping program participants understand leases            Securing utilities (utility deposits)            Making moving arrangements            Mediation with property owners and landlords            Credit counseling, accessing a free credit report, and resolving personal credit issues            Rental application fees            Background checks, if they are included as part of a rental application fee or program eligibility requirement            Housing counseling must be provided by HUD Certified Housing Counselors. HUD defines Housing Counseling as independent, expert advice customized to the needs of the consumer to address the consumer’s housing barriers and to help achieve their housing goals. It must include the following elements: intake, client budget, financial and housing affordability analysis, a client action plan, and a reasonable effort to follow-up with client.</p>
<p>Legal services – fees charged by licensed attorneys and person(s) under the supervision of licensed attorneys for advice and representation in matters that interfere with the program participant’s ability to obtain and retain housing</p>	<p>Child support, guardianship, paternity, emancipation            Legal separation            Orders of protection and other civil remedies for victims of domestic violence, dating violence, sexual assault, and stalking            Appeal of veterans and public benefit claim denials            Landlord tenant disputes            Resolution of outstanding criminal warrants            Receiving and preparing cases for trial, provision of legal advice, representation at hearings, and counseling</p>

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	<p>Fees based on the actual service performed (i.e., fee for service) if the cost would be less than the cost of hourly fees</p> <p>Filing fees and other necessary court costs, when they help a program participant obtain and maintain housing</p> <p>If the subrecipient is a legal services provider and performs the services itself, the eligible costs are the sub-recipient employees' salaries and other costs necessary to perform the legal services.</p>
<p>Life skills training – the costs of teaching critical life management skills that may never have been learned or have been lost during the course of physical or mental illness, domestic violence, substance abuse, and homelessness</p>	<p>The services must be necessary to assist the program participant to function independently in the community.</p> <p>Budgeting and money management</p> <p>Household management</p> <p>Conflict management</p> <p>Shopping for food and other needed items</p> <p>Nutrition</p> <p>Use of public transportation</p> <p>Parent training</p>
<p>Mental health services – direct outpatient treatment of mental health conditions that are provided by licensed professionals</p>	<p>Crisis interventions</p> <p>Counseling and individual, family, or group therapy sessions</p> <p>Prescription of psychotropic medications or explanations about the use and management of medications</p> <p>Combinations of therapeutic approaches to address multiple problems</p>
<p>Outpatient health services – direct outpatient treatment of medical conditions when provided by licensed medical professionals</p>	<p>Assessment of an individual's health problems and the development of a treatment plan</p> <p>Assisting individuals to understand their health needs</p> <p>Providing directly or assisting individuals to obtain and utilize appropriate medical treatment</p> <p>Preventive medical care and health maintenance services, including in-home health services and emergency medical services</p> <p>Provision of appropriate medication</p> <p>Follow-up services</p> <p>Preventive and non-cosmetic dental care</p>
<p>Outreach services – activities to engage persons for the purpose of providing immediate support and intervention, as well as identifying potential program participants</p>	<p>Outreach workers' transportation costs and a cell phone to be used by the individual performing the outreach</p> <p>Initial assessment</p> <p>Crisis counseling</p> <p>Addressing urgent physical needs, such as providing meals, blankets, clothes, or toiletries</p> <p>Actively connecting and providing people with information and referrals to homeless and mainstream programs</p> <p>Publicizing the availability of the housing and/or services provided within the geographic area covered by the CoC</p>



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Substance abuse treatment services	<p>Program participant intake and assessment</p> <p>Outpatient treatment</p> <p>Group and individual counseling</p> <p>Drug testing</p>
Transportation	<p>The costs of program participant's travel on public transportation or in a vehicle provided by the sub-recipient to and from medical care, employment, child care, or other services eligible under this section</p> <p>Transportation for clients must be logged and verifiable. Sub-recipients should develop a policy to ensure that transportation costs are appropriately allocated and tracked.</p> <p>Mileage allowance for staff to visit program participants</p> <p>Mileage allowance for staff to carry out HQS inspections</p> <p>The cost of purchasing or leasing a vehicle in which staff transports program participants and/or staff serving program participants and the cost of gas, insurance, taxes, and maintenance for the vehicle</p> <p>The costs for staff to accompany or assist program participants to utilize public transportation</p>
Utility deposits	One-time fee, paid to utility companies
Direct provision of services	<p>The costs of labor, supplies, and materials incurred by the sub-recipient in directly providing supportive services to program participants</p> <p>The salary and benefit packages of staff who deliver the services</p> <p>Work-related telephone, cell phone, and internet services for staff who deliver services</p> <p>Community meeting expenses directly related to service provision</p>
Front desk services	<p>For single-site projects, front desk services are eligible under either the Supportive Services or Operating BLIs.</p> <p>If front desk services primarily fall under the above Supportive Services categories, they can be included under the Supportive Services BLI.</p> <p>If front desk services primarily fall under the below Operating categories, they can be included under the Operating BLI.</p>
Medical Waste	If medical waste is generated by an eligible activity under the Supportive Services budget line (including but not limited to mental health services, outpatient health services, and substance abuse treatment services), the cost of disposing of that medical waste is eligible.
<b>*HFF YHDP Projects ONLY*</b>	
Moving Expense Frequency	May provide moving expenses more than one-time to a program participant.
Utility Arrears	Payment of utility arrears of up to 6 months per service.
Cleaning Supplies	The costs of providing household cleaning supplies to clients.
Housing Start Up Costs	Housing start-up expenses for program participants, including furniture, pots and pans, linens, toiletries, and other household goods, not to exceed \$300 in value per program participant.

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Cell Phones	The one-time cost of purchasing a cellular phone and service for program participant use, if necessary for the participant to obtain or maintain housing.
Internet	The cost of internet in a program participant's unit.
Legal Fees	Legal fees, including court fees, bail bonds, and required courses and equipment.
Fees related to operating a vehicle	Program participant's past driving fines and fees that are blocking a young person from being able to obtain or renew a driver's license and impacting their ability to obtain or maintain housing. Additionally, recipients may pay for program participants costs for insurance and registration for personal vehicles, if the personal vehicle is necessary to reach medical care, employment, childcare, or other services eligible under this section.
Supportive services after 24 months	May continue providing supportive services to program participants for up to 24 months after the program participant exits homelessness, transitional housing or after the end of housing assistance if the recipient demonstrates: 1) the proposed length of extended services to be provided; 2) the method it will use to determine whether services are still necessary; and 3) how those services will result in self-sufficiency and ensure stable housing for the YHDP program participant.
<b>Ineligible Costs</b>	<b>Notes and Resources</b>
Eviction costs	
Some legal services	Immigration and citizenship matters Issues related to mortgages and homeownership Retainer fee arrangements Contingency fee arrangements
Some substance abuse treatment services	Inpatient detoxification and other inpatient drug or alcohol treatment; training costs
Digital services	Telephone, cell phone, cable, and internet service for individual program participants
Late fees	Telephone, utilities, rent, etc.
Consumable supplies	Dishes, cookware, bed linens, cleaning supplies, and other consumable supplies used by program participants
Undocumented gift cards	Gift cards given to program participants are only eligible if the sub-recipient can specifically document that the gift cards were used to pay for eligible CoC costs. Documentation (receipts) for the items purchased with the gift card is required. If a client receives a \$10 gift card for groceries, but provides a receipt for only \$7 worth of food, the sub-recipient can only include \$7 on the CoC invoice.
Water for sub-recipient staff	
Haircuts	
Yoga classes	
Utility arrearages or past-due bills	
Furniture	
Clothing	Clothing is ineligible, even if it's for job training or employment purposes

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Cleaning	Hiring someone to clean client units. Cleaning is only eligible under Operating. Programs can use Supportive Services funds to hire or contract with someone to teach clients to clean and maintain their unit, under the category of life skills training.
Costs that were incurred outside the contract period.	

OPERATING – 24 CFR 578.55	
Eligible Costs	Notes and Resources
Sub-contracted property management services	Services must be documented through a detailed contract that ensures full compliance with CoC cost eligibility requirements, including the assurance that the contract and its term represent an arm's length transaction If a contractor meets the definition of a sub-recipient per 2 CFR 200.330, the sub-recipient must monitor that contractor in the same way and to the same extent that CSB monitors the sub-recipient, using CSB's <a href="#">Partner Agency Standards</a> . The sub-recipient must follow and document compliant procurement procedures.
Day-to-day operation of transitional and permanent housing in a single structure or individual housing units	Maintenance costs. Payment for damage to housing caused by the action of a program participant. Accessibility modifications to units to accommodate program participants with disabilities Property taxes and insurance (including property and liability insurance) Scheduled payments to a reserve for replacement of major systems of the housing (provided that the payments must be based on the useful life of the system and expected replacement cost)
Utilities, unless they are included in rent per the lease	Electricity, gas, water
Furniture and equipment	Furniture purchased with Operating funds should stay with the unit. Mattresses are eligible, as they are part of a bed, but given the unique nature of a mattress, participants can take mattresses with them when they leave the program. Furnishings for the unit, such as blinds, are considered furniture. Appliances (e.g., microwaves, stoves, refrigerators) that stay with the unit are considered equipment. Cleaning supplies used by the sub-recipient (not the participant) to clean the unit are considered equipment.
Front desk services	For single-site projects, front desk services are eligible under either the Supportive Services or Operating BLIs. If front desk services primarily fall under the above Supportive Services categories, they can be included under the Supportive Services BLI. If front desk services primarily fall under the above Operating categories, they can be included under the Operating BLI.

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Security	When 50% or more of the units in a building or complex are inhabited by persons served under the CoC program, 100% of the security costs can be paid with CoC funds. When less than 50% of the units in a building or complex are inhabited by persons served under the CoC program, security costs can still be paid with CoC funds, but the costs must be pro-rated based on the amount of time used for eligible versus ineligible activities.
<b>*HFF YHDP Projects ONLY*</b>	
Damage to housing	The costs to pay for any damage to housing due to the action of a program participant, which may be paid while the youth continues to reside in the unit. The total costs paid for damage per program participant may not exceed the cost of two-months' rent.
Utilities	Up to three months of utilities for a program participant, based on the utility costs schedule for the unit size and location.
<b>Ineligible Costs</b>	<b>Notes and Resources</b>
Sub-recipients cannot have both Rental Assistance and Operating funds in the same project	
Maintenance of housing where the costs of maintaining and repairing the housing are included in the lease	
Consumable supplies	Dishes, cookware, bed linens, cleaning supplies, and other consumable supplies (other than food) used by the program participant
Digital equipment and services	Televisions, cell phones, and accompanying services (i.e., cell, cable, and internet services) for individual program participants
Late fees	Telephone, utilities, rent, etc.
Costs that were incurred outside the contract period.	

HOMELESS MANAGEMENT INFORMATION SYSTEM – 24 CFR 578.57	
Allowable Uses	Notes and Resources
Costs Related to HMIS Contribution	<p>Costs include purchasing or leasing hardware necessary for HMIS activities are eligible. Subrecipients may use funds to purchase software or software licenses required for HMIS operations. This includes the purchase or lease of equipment such as telephones, fax machines, and furniture needed to support HMIS functions.</p> <p>Costs for obtaining technical support for the operation of HMIS are eligible.</p> <p>Leasing office space specifically to operate HMIS is an allowable.</p> <p>Subrecipients can pay for electricity, gas, water, phone service, and high-speed internet necessary to support HMIS activities.</p>

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HMIS Data Administration	Salaries for staff performing HMIS data entry, monitoring and reviewing data quality, conducting data analysis, reporting to the HMIS Lead, training staff, and complying with HMIS regulations are eligible costs. Subrecipients may cover costs for staff to attend HUD-sponsored or HUD-approved training related to HMIS and McKinney-Vento programs. Travel costs for staff conducting intake or other HMIS-related work are eligible. Subrecipients may pay participation fees authorized by HUD to the HMIS Lead, if they are not the HMIS Lead themselves.
Special Considerations for Victim or Legal Services Providers	Victim or legal services providers may use Continuum of Care funds to establish and operate a comparable database that complies with HUD's HMIS requirements.
<b>Ineligible Costs</b>	<b>Notes and Resources</b>
Any activities that do not comply with HUD HMIS requirements	Activities that fail to meet HMIS compliance standards set by HUD are ineligible for funding.

EMERGENCY TRANSFER – 31 USC 12491(e) – CoC programs that have VAWA Budget Line Item in their contract exhibit	
Eligible Cost	Notes and Resources
Moving costs	Any cost that would otherwise be eligible under 24 CFR 578.53(e)(2), including renting a moving vehicle and hiring a moving company. Temporary storage fees and moving equipment such as dollies are eligible. Moving vehicle fuel, boxes, and other disposable moving materials to assist in moving survivors to a new unit are eligible.
Travel costs	Any reasonable travel cost for survivors and their families to travel for emergency transfer is eligible. Renting a vehicle or arranging other transportation (bus, train, airplane) to the new unit, including vehicle costs such as fuel and mileage fees, is eligible. Reasonable costs when required to facilitate longer distance travel to a new unit are eligible.
Security deposits	Any cost that would otherwise be eligible under 24 CFR 578.51(a)(2) is eligible. Cost eligibility is not limited by the disposition of any previous security deposit, including landlord retention of a previous security deposit.
Utilities	Any cost that would otherwise be eligible under 24 CFR 578.51(e)(16) is eligible. The cost of utility arrears or other utility-related costs as required to establish utilities at the new, safe unit is eligible.

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Housing fees	Any reasonable fee associated with getting a survivor into a safe unit via emergency transfer is eligible. Costs associated with installation, maintenance, and replacement of locks or other security mechanisms such as deadbolts, physical barriers such as fences and gates, privacy items such as curtains and blinds, and other structures such as kennels necessary to the physical, emotional, or psychological health of household members or pets are eligible. Pet fees include deposits, non-refundable one-time fees, and recurring fees paid to the landlord, as well as costs associated with establishing an existing pet as an assistance animal such as licensure and signage. Post office box rental fees if the survivor requires a mailing address other than their physical address to conduct an activity necessary to achieving and maintaining safe housing such as complying with a child custody order or receiving a public benefit are eligible.
Case management	Any cost that would otherwise be eligible under 24 CFR 578(e)(3) as required to facilitate an emergency transfer is eligible. Costs associated with assisting the survivor in reestablishing support systems such as behavioral healthcare, substance use treatment, and other critical social supports in their new, safe unit and its community are eligible. The cost of qualified staff to serve as mediator or the survivor's proxy for communicating mandatory information between the survivor and their abuser such as information required by a child support order is eligible. Staff leave to prevent or recover from emotional or psychological trauma related to providing case management services to survivors, including direct services and management of direct service staff is eligible. This leave may be in addition to other leave that an employee might receive such as paid time off or sick leave and it may be provided on an as-needed basis using a methodology similar to bereavement leave; however, it must meet all applicable requirements under 2 CFR 200.431(b), including that it must be provided under established written leave policies. Staff time spent addressing participant grievances with the recipient's emergency transfer process is eligible.
Housing navigation	Reasonable staff time costs necessary to identify safe units and facilitate moves into housing for survivors through emergency transfers are eligible. Eligible costs may include establishing relationships with landlords to identify appropriate housing, maintaining relationships with landlords, developing/maintaining a database of properties and landlord contacts, collaborating and coordinating with other providers to identify and leverage participant strengths to achieve safe housing, developing and implementing training events for landlords, participating in community meetings related to creating, identifying, and securing housing for survivors.

## Continuum of Care (CoC) Eligible and Ineligible Costs

Technology to make an available unit safe	Reasonable costs for technology to make an available unit safe are eligible. This may include electronic security infrastructure necessary to the safety of the participant such as secure email, enhanced internet security features, password management, etc. Actions necessary to preserve the safety of the participant by erasing their digital footprint such as takedown services for videos, photographs, or text that harm the physical or psychological safety of a household member are eligible costs.
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CONFIDENTIALITY AND MONITORING – 34 USC 12491(c)(4) – CoC programs that have VAWA Budget Line Item in their contract exhibit	
Eligible Cost	Notes and Resources
Monitoring and evaluating compliance with VAWA confidentiality requirements	Costs associated with evaluating the project, the project recipient, its partners, and other projects or organizations as necessary to ensure compliance are eligible. The cost of compensating people with lived experience and expertise, including survivors, who participate in or otherwise contribute to monitoring and evaluation is eligible.
Developing and implementing strategies for corrective action and remedies	Staff time spent in consultation with experts on VAWA compliance and survivor housing such as victim services providers, state coalitions against domestic violence, and local and national advocacy organizations for victims of domestic violence, dating violence, sexual assault, and stalking is eligible. The cost of compensating people with lived experience and expertise, including survivors, who participate in or otherwise contribute to developing and implementing strategies under this activity is eligible.
Program evaluation of confidentiality policies, practices, and procedures	Time spent in consultation with experts on VAWA compliance and survivor housing such as victim services providers, state coalitions against domestic violence, and local and national advocacy organizations for victims of domestic violence, dating violence, sexual assault, and stalking. Includes the cost of honorariums for survivors with lived experience and expertise who participate in or otherwise contribute to program evaluation is eligible.
Training on compliance with VAWA confidentiality policies	Costs of providing training and receiving training are eligible. Training does not need to be HUD-sponsored to be eligible. The cost of compensating people with lived experience and expertise, including survivors, who provide or receive training are eligible.
Reporting on compliance with VAWA confidentiality requirements	The cost of compensating people with lived experience and expertise, including survivors, who provide training and feedback on confidentiality policies and practices is eligible

## Continuum of Care (CoC) Eligible and Ineligible Costs

Establishing methodologies to protect survivor information	Any costs associated with secure data matching between HMIS, HMIS comparable databases, and other data sources to improve services are eligible. The cost of compensating people with lived experience and expertise, including survivors, who contribute to the methodology development and implementation process is eligible.
Staff time associated with maintaining adherence to confidentiality requirements	Cost of staff leave to prevent or recover from emotional or psychological trauma related to receiving, managing, or reviewing policies related to domestic violence, dating violence, sexual assault, or stalking, or accounts of domestic violence, dating violence, sexual assault, or stalking, including but not limited to case notes and project-level activity summaries is eligible. This leave may be in addition to other leave that an employee might receive such as paid time off or sick leave and it may be provided on an as-needed basis using a methodology similar to bereavement leave; however, it must meet all applicable requirements under 2 CFR 200.431(b), including that it must be provided under established written leave policies. Staff time spent addressing participant grievances related to survivor information and confidentiality is eligible.

ADMINISTRATIVE – 24 CFR 578.59	
Eligible Costs	Notes and Resources
Planning and execution of CoC activities	Administrative costs are capped at 7% of the CoC grant
Staff and overhead costs directly related to carrying out activities eligible under other BLIs above	Staff and overhead costs related to the above BLIs are eligible under those BLIs.
Program management, coordination, monitoring, and evaluation	<p>Salaries, wages, and related costs of sub-recipient staff engaged in program administration</p> <p>Sub-recipients can include the entire salary, wages, and related costs allocable to the program of each person whose primary responsibilities with regard to the program involve program administration assignments, <u>OR</u> the pro rata share of the salary, wages, and related costs of each person whose job includes any program administration assignments.</p> <p>Sub-recipients can use <u>only one of these methods</u> for each fiscal year grant.</p> <p>All salary and wages must be documented by timesheets with hours worked on the project by each day.</p> <p>Timesheets must be approved by the employee and a supervisor.</p> <p>Travel costs incurred for monitoring of sub-recipients</p> <p>Administrative services performed under third-party contracts or agreements, including general legal services, accounting services, and audit services.</p>



## Continuum of Care (CoC) Eligible and Ineligible Costs

	Other costs for goods and services required for administration of the program, including rental or purchase of equipment, insurance, utilities, office supplies, and rental and maintenance (but not purchase) of office space
Training on CoC requirements	Costs of providing training on CoC requirements and attending HUD-sponsored CoC trainings are eligible.
<b>Ineligible Costs</b>	<b>Notes and Resources</b>
Training on anything other than CoC requirements	
Subscriptions to professional journals or other professional resources	
Staff certifications or licenses	
Costs that were incurred outside the contract period.	

INDIRECT COST RATE (ICR) – 24 CFR 578.63 and 2 CFR 200	
<p>Indirect costs are not the same as Administrative costs.</p> <ul style="list-style-type: none"> <li>&lt; Administrative costs can be directly allocated to a specific program or activity.</li> <li>&lt; Indirect costs cannot be directly allocated to a specific program or activity – they are incurred for common or joint objectives.</li> </ul>	
<p>There are 2 ways a sub-recipient can charge indirect costs:</p> <ul style="list-style-type: none"> <li>&lt; Use an ICR approved by a federal cognizant agency. Sub-recipients must submit the ICR agreement to CSB before using the ICR on invoices.</li> <li>&lt; Use the <i>de minimis</i> ICR (10%), which must be approved by HUD via the sub-recipient's CoC project application.</li> </ul>	
<p>Indirect costs can be charged to the BLIs above, except Leasing and Rental Assistance.</p>	
<p>Sub-recipients cannot charge an ICR on contracted costs.</p> <p>A contract is a formal legal document for the purpose of obtaining goods and services for the agency's own use and creates a procurement relationship with the contractor.</p> <p>Please see the document: Guidance on Using an Administrative Allocation, Indirect Cost Rate, or De Minimis Rate for more information.</p>	<p>A contractor:</p> <ol style="list-style-type: none"> <li>1. Provides the goods and services within normal business operations;</li> <li>2. Provides similar goods or services to many different purchasers;</li> <li>3. Normally operates in a competitive environment;</li> <li>4. Provides goods or services that are ancillary to the operation of the federal program;</li> <li>5. Is held to the terms of the contract rather than the compliance requirements of the ESG or CoC programs.</li> </ol> <p>Examples of potential contracted costs are listed below. The determining factor is not the nature of the cost, but the presence of a formal legal contract.:</p> <ul style="list-style-type: none"> <li>&lt; Contracted case management and service providers</li> <li>&lt; Staff cell phones/facility landlines/telecommunications</li> <li>&lt; Internet services</li> <li>&lt; Cleaning services</li> <li>&lt; Garbage/trash removal</li> <li>&lt; Maintenance, mowing, and landscaping services</li> </ul>

## Continuum of Care (CoC) Eligible and Ineligible Costs

	<ul style="list-style-type: none"> <li>&lt; Extermination services</li> <li>&lt; Office equipment rental/lease</li> <li>&lt; Lease of vehicles for client transportation</li> <li>&lt; Case management software/systems</li> <li>&lt; Security</li> <li>&lt; Parking</li> <li>&lt; Utilities</li> </ul>
<p>An ICR must be used consistently across all funders. If a sub-recipient uses an ICR on CoC invoices, the ICR must also be used on all other invoices for all other funding sources whether or not CSB is the funder.</p>	

PROGRAM INCOME - 24 CFR 578.97	
<p>Program Income is income generated by the grant-supported activity. <u>On CoC invoices, list how Program Income was spent, not the source of Program Income.</u> Program Income can only be spent on CoC-eligible costs and documentation must follow CoC regulations. Sub-recipients must spend Program Income before requesting CoC funds.</p>	
<p>Since projects cannot have both Rental Assistance and Operating components, projects with Rental Assistance cannot spend program income on Operating costs. This includes programs where Rental Assistance is administered by CSB's Housing Department.</p>	
Rent and occupancy fees paid by tenants to the sub-recipient	<p>If the sub-recipient pays the full rent amount to the landlord and then the tenant pays a portion of the rent to the sub-recipient, the tenant portion of the rent is Program Income. If the sub-recipient pays a portion of the rent to the landlord and the tenant pays a portion of the rent to the landlord, the tenant portion of the rent is not Program Income.</p> <p>Any tenant rent collected by the sub-recipient is Program Income. The Program Income requirement applies to any program regardless of whether that program has rental subsidies from CoC funds, Section 8 vouchers, or other sources.</p>
Vending machine revenue	<p>If a sub-recipient leases a building that already has vending machines and the sub-recipient is permitted to keep the vending machine revenue, those receipts are Program Income.</p> <p>If a sub-recipient purchases or operates a residential facility, vending machines are not an eligible CoC expense; therefore, vending machine receipts are not considered Program Income whether collected by the recipient or vendor.</p>
Revenue from laundry machines	<p>Laundry revenue is program income if the laundry facilities are CoC-funded.</p>
Space rental	<p>Revenue from renting space, if the space is in a CoC-funded facility</p>
Match	<p>Program Income can be counted as Match.</p> <p>When using Program Income as Match, on the CoC invoice disbursements journal list the expense under both the Program Income Expended and Match columns.</p>

## Continuum of Care (CoC) Eligible and Ineligible Costs

<b>MATCH – 24 CFR 578.73</b>
Program Income can be counted as Match. When using Program Income as Match, on the CoC invoice disbursements journal list the expense under both the Program Income Expended and Match columns.
Match costs must be eligible CoC costs. Sub-recipients may use any CoC-eligible expense as match, regardless of the budget line items a particular project has. For example, a sub-recipient can use security costs as match even if they do not have operating funds in their contract. Projects with Rental Assistance cannot use Operating costs as match because Operating costs are not eligible for reimbursement.
If the agency uses an ICR, it can be charged on match costs as detailed in the ICR section above (leasing costs, rental assistance costs, and contractors must be excluded).
Costs that were incurred outside the contract period are not eligible as match.
<b>*HFF and Huck House CARR YHDP Projects ONLY*</b>
Not required to meet the 25% match requirement if able to show it has maximized resources available for youth experiencing homelessness in the community.