

**CONTINUUM OF CARE (CoC) FUNDS
ALLOWABLE COSTS QUICK LIST**

Continuum of Care (CoC) Funds are federal funds that provide resources to pay costs associated with services under the Continuum of Care Program as authorized by subtitle C of title IV of the McKinney-Vento Homeless Assistance Act ([42 U.S.C. 11381-11389](#)) and as specified in [24 CFR Part 578](#). Continuum of Care funds may be used to pay for costs listed in [§ 578.39 through § 578.63](#) to establish and operate projects under five program components: **permanent housing; transitional housing, supportive services only, HMIS**; and, in some cases, **homelessness prevention. Safe Haven** programs eligible under the McKinney-Vento Act, before the passage of the HEARTH Act, may be renewed to continue ongoing funding beyond the initial funding period.

A project funded by the CoC Program can be funded for only one program component per award. However, each CoC project may receive CoC Program funds in more than one eligible cost category, such as funding for administration, rental assistance, and supportive services. COC funds may be used to pay indirect costs following [24 CFR 200](#), so long as the allocation is consistent with an indirect cost rate approved under 24 CFR 200¹.

The checklist below is not a non-comprehensive list of allowable costs. Please refer to the applicable regulatory code and program guidelines for a complete list of allowable costs, exceptions, and qualifiers.² While the costs listed below are allowable, eligibility for reimbursement under a Project Service Agreement (PSA) is determined by the detailed budget approved by HUD and documented in the fully executed PSA.

LEASING³	<i>Leasing is designed for grantee/sub-recipient to lease structures or individual units under a master lease agreement to provide permanent housing, transitional housing or supportive services.</i>	
	Allowable Costs Category 100% of cost for leasing a structure(s) or portion of a structure to provide housing or supportive services to participants for up 3 years. 2 CFR 578.49(a)(1)	Exceptions and/or Qualifiers <ul style="list-style-type: none"> • <i>Funds may not be used to lease units/structures owned by the recipient, sub-recipient or parent/member or partnership organization(s) where partnership owns the structure. 2 CFR 578.49(a)(1)</i> • <i>If electricity, gas, and water are included in rent, these utilities must be paid from leasing funds. 2 CFR 578.49(b)(3)</i>

¹ [Continuum of Care \(CoC\) Program Eligibility Requirements](#)

² **Youth Homelessness Demonstration Program (YHDP)** awards may have broader flexibilities and may not require strict compliance with all CoC rules. Please see the [HUD YHDP Resource Page](#) for additional guidance related to YHDP waivers. You may also contact your assigned Contract Monitor if you have additional questions.

³ [24 CFR Part 578.49](#) - Leasing

		<ul style="list-style-type: none"> • <i>Rent must be reasonable in accordance with HUD FMR. 24 CFR 578.49(b)(1)</i>
	For individual units, rents paid must not exceed FMR or rent reasonableness.	If reasonable rent exceeds FMR, leasing funds may not pay more than FMR. AND if FMR is higher than the reasonable rent, leasing funds may not pay more than reasonable rent. 24 CFR 578.49(b)(2)
	Cost of headquarters and lead-based paint inspections	
	Security Deposits and advance payment of last month's rent 24 CFR 578.49(b)(4)	<ul style="list-style-type: none"> • <i>Security deposit may not exceed 2 months of actual rent.</i> • <i>An advance payment of the last month's rent may be provided to the landlord in addition to the security deposit and payment of the first month's rent.</i>
	Staff and overhead costs related to carrying out activities	
OPERATING COSTS⁴	<i>Operating costs are those costs associated with the day-to-day physical operation of transitional and permanent housing in a single structure or individual housing units in which homeless persons are housed. Operating costs do not include the participant rental assistance costs or costs of operating in the same unit/structure. 24 CFR 578.55(c)</i>	
	Allowable Costs	Exceptions and/or Qualifiers
	Maintenance and repair of housing 24 CFR 578.55(b)(1)	<i>Trash and waste removal is allowable. Does not include maintenance and repair costs that are included in the lease.</i>
	Property taxes and insurance 24 CFR 578.55(b)(2)	<i>Excludes property that is used for housing.</i>
	Scheduled payments to a reserve for replacement of major systems of the housing 24 CFR 578.55(b)(3)	<i>Payments must be based on the useful life of the system and expected replacement cost</i>

⁴ [24 CFR Part 578.55](#) – Operating Costs

		<i>Major building systems include structural support, roofing, cladding, weatherproofing, plumbing, electrical, heating, ventilation, and air conditioning.</i>
	Building security 24 CFR 578.55(b)(4)	<i>Only where more than 50% of the units or area is paid for with grant funds.</i>
	Electricity, gas & water 24 CFR 578.55(b)(5)	<ul style="list-style-type: none"> <i>If client utilities are not provided by the landlord, these utility costs are an operating cost. For the purpose of this qualification, “utilities” excludes telephone, but includes gas, oil, electric, sewage, water, and trash removal.⁵</i> <i>If structure is being used as a supportive service facility, utility costs are supportive services costs.</i>
	Furniture 24 CFR 578.55(b)(6)	<p><i>Only if used to pay the day-to-day costs of transitional and permanent housing in a single structure or individual housing unit 24 CFR 578.55(a).</i></p> <p><i>Furniture purchases must remain with the project, except mattresses, which can remain with the program participant.</i></p>
	Equipment ⁶ 24 CFR 578.55(b)(7)	<i>Only if used to pay the day-to-day costs of transitional and permanent housing in a single structure or individual housing unit 24 CFR 578.55(a).</i>

⁵ See, [HUD Notice: CPD-17-11 "Determining a Program Participant's Rent Contribution, Occupancy Charge or Utility Reimbursement in the Continuum of Care \(CoC\) Program when the Program Participant is Responsible for the Utilities."](#)

⁶ Note disposition and equipment retention requirements- [2 CFR 200.313](#)

		<i>Equipment must remain with the project. Can include appliances such as microwaves, refrigerators, stoves, washers and dryers, etc.</i>
	Staff and overhead costs related to carrying out activities	
Non-Allowable Operating Costs: <i>The following costs are NOT allowable operating costs. 24 CFR 578.55(c)</i>		
Program funds may not be used for rental assistance and operating costs in the same project; except for joint component Transitional Housing and Rapid Rehousing Programs.		
Program funds may not be used for the operating costs of emergency shelter and supportive service-only facilities.		
Program funds may not be used for the maintenance and repair of housing where the costs of maintaining and repairing the housing are included in the lease.		
Program funds cannot be combined with an SSO Project		
SUPPORTIVE SERVICES⁷	<i>Supportive Services Costs those costs that address the special needs of the program participants. If the supportive services are provided in a supportive service facility not contained in a housing structure, the costs of day-to-day operation of the service facility are eligible as Supportive Services.</i>	
	Allowable Costs	Exceptions and/or Qualifiers
	Cost of day-to-day operation of the supportive service facility	<i>Includes maintenance, repair, building security, furniture, utilities (excludes telephone, but includes gas, oil, electric, sewage, water, and trash removal), and equipment. These costs must be charged to the supportive service budget line item associated with the eligible activity that the project is performing; cannot be charged to the operating budget line item.</i>
	Annual Assessments of Service Needs 24 CFR 578.53(e)(1)	<i>Costs associated with meeting the annual assessment of service needs of program participants as required by 24 CFR 578.53(a)(2)</i>

⁷ [24 CFR Part 578.53](#) – Supportive Services

	Moving Costs 24 CFR 578.53(e)(2)	Reasonable <u>one-time</u> moving costs, including truck rental and hiring a moving company.
	Case Management ⁸ 24 CFR 578.53(e)(3)	<i>Includes counseling; coordinating services; coordinated assessment; obtaining benefits; monitoring and evaluating progress; information/referrals to other providers; ongoing risk assessment and safety planning (victims of domestic violence, dating violence, sexual assault, and stalking); and individualized housing and service planning, including planning a path to permanent housing stability.</i>
	Childcare 24 CFR 578.53(e)(4)	<p><i>Includes establishing/operating childcare, providing child-care vouchers, providing meals and snacks, comprehensive and coordinated developmental activities.</i></p> <ul style="list-style-type: none"> • <i>Children must be under the age of 13, unless they are disabled children.</i> • <i>Disabled children must be under the age of 18.</i> • <i>Child-care center must be licensed by the jurisdiction in which it operates in order for its costs to be eligible.</i>
	Education Services 24 CFR 578.53(e)(5)	<i>Includes instruction or training in consumer education, health education, substance abuse prevention, literacy, English as a Second Language, and General Educational Development.</i>

⁸ The cost of obtaining a birth certificate, photo ID, or other required documentation for obtaining federal, state or local benefits is an eligible **supportive services** cost under case management if it is a necessary part of conducting one of the specified eligible activities and if obtaining primary documents is necessary to obtain and/or maintain housing. However, HUD would encourage recipients and subrecipients to use funds other than grant funds whenever possible to cover the cost of obtaining primary documents.

		<p><i>Component services or activities are:</i></p> <ul style="list-style-type: none"> • <i>screening, assessment and testing</i> • <i>individual or group instruction</i> • <i>tutoring/ provision of books, supplies, and instructional material</i> • <i>educational counseling and referral to community resources.</i>
	<p>Employment assistance and job training 24 CFR 578.53(e)(6)</p>	<p><i>The costs of establishing and operating employment and job training programs, providing services that assist individuals in securing employment, and the costs of providing reasonable stipends to program participants in job training programs.</i></p> <p><i>Services that assist individuals in securing employment consist of:</i></p> <ul style="list-style-type: none"> • <i>Employment screening, assessment, or testing</i> • <i>Structured job skills and job-seeking skills</i> • <i>Special training or tutoring, including literacy training and pre-vocational training</i> • <i>Books and instructional material</i> • <i>Counseling or job coaching</i> • <i>Referrals to community resources.</i> <p><i>Applicable to program participants and not program staff</i></p>
	<p>Food 24 CFR 578.53(e)(7)</p>	<p><i>Includes providing meals or groceries to program participants.</i></p>

	<p>Housing search & counseling services 24 CFR 578.53(e)(8)</p>	<p><i>Costs of assisting eligible program participants to locate, obtain, and retain housing.</i></p> <p><i>Eligible costs include:</i></p> <ul style="list-style-type: none"> • <i>Tenant counseling</i> • <i>Making moving arrangements</i> • <i>Assisting individuals to understand leases</i> • <i>Securing utilities</i> • <i>Mediation with property owners and landlords</i> • <i>Credit counseling</i> • <i>Payment of rental application fees</i>
	<p>Legal Services 24 CFR 578.53(e)(9)</p>	<p><i>Must be fees charged by licensed attorneys and/or person(s) under the supervision of licensed attorneys, for advice and representation on matters that interfere with program participant's ability to obtain and retain housing in accordance with 24 CFR 578.53(e)(9).</i></p> <p><i><u>Eligible subject matters:</u> child support, guardianship, paternity, emancipation, legal separation, orders of protection and other civil remedies for victims of domestic violence, dating violence, and sexual assault, and stalking; appeal of veterans and public benefit claim denials; landlord tenant disputes; and resolution of outstanding criminal warrants.</i></p> <p><i>Fees for services are also eligible, but only if the cost is less than the cost of hourly fees. Filing fees and other necessary court costs are eligible. If the subrecipient is a legal services provider and performs services itself, the eligible costs are the subrecipient's employees' salaries</i></p>

		<p><i>and other costs necessary to perform the services.</i></p> <p><i><u>Ineligible costs:</u> legal services for immigration and citizenship, mortgages and homeownership, and retainer and contingency fee arrangements.</i></p>
	<p>Life Skills Training 24 CFR 578.53(e)(10)</p>	<p><i>The costs of teaching critical life management skills necessary to assist the participant to function independently in the community such as budgeting and money management, household management, conflict management, shopping for food and other needed items, nutrition, parenting, and use of public transportation.</i></p>
	<p>Mental Health Services 24 CFR 578.53(e)(11)</p>	<p><i>The direct outpatient treatment of mental health conditions provided by licensed professionals. Services include crisis intervention, counseling, individual/family/group therapy, prescription of psychotropic medications, explanations about the use and management of medications.</i></p>
	<p>Outpatient Health Services 24 CFR 578.53(e)(12)</p>	<p><i>Eligible costs are direct outpatient treatment of medical conditions when provided by licensed medical professionals such as</i></p> <ul style="list-style-type: none"> <i>• Assessment of health problems and development of a treatment plan</i> <i>• Assisting individuals to understand their health needs</i> <i>• Providing directly or assisting individuals to obtain appropriate medical care</i> <i>• Preventative medical care and emergency medical services</i> <i>• Provision of medication</i> <i>• Follow-up services</i>

		<ul style="list-style-type: none"> • <i>Preventative and non-cosmetic dental care</i>
	Outreach Services 24 CFR 578.53(e)(13)	<p><i>Eligible costs include:</i></p> <ul style="list-style-type: none"> • <i>Costs of outreach worker's transportation costs and cell phone,</i> • <i>Initial assessments</i> • <i>Crisis counseling</i> • <i>Addressing urgent physical needs (providing blankets, meals, clothes, toiletries)</i> • <i>Providing information and referrals to programs</i> • <i>Publicizing the availability of housing and/or services within the geographic region of the Continuum of Care.</i>
	Substance Abuse Services 24 CFR 578.53(e)(14)	<p><i>Eligible costs include intake and assessment, outpatient treatment, group and individual counseling, and drug testing.</i></p> <p><i>Ineligible costs are inpatient detoxification and inpatient drug and alcohol treatment</i></p>
	Transportation 24 CFR 578.53(e)(15)	<p><i>Eligible costs are:</i></p> <ul style="list-style-type: none"> • <i>The costs of program participants' travel on public transportation or in a vehicle provided by the recipient or subrecipient to and from medical care, employment, childcare, or other services eligible under this section.</i> • <i>Mileage allowance for service workers to visit program participants and to carry out housing quality inspections.</i> • <i>The cost of purchasing or leasing a vehicle in which staff transport program participants and/or staff serving program</i>

		<p><i>participants. Gas, insurance, taxes, and maintenance for vehicles.</i></p> <ul style="list-style-type: none"> <i>The costs of staff to accompany or assist program participants to utilize public transportation</i> <i>If public transportation options are not sufficient within the area, the recipient may make a one-time payment on behalf of a program participant needing car repairs or maintenance required to operate a personal vehicle, subject to the following: payments for car repairs or maintenance may not exceed 10 percent of the Blue Book value of the vehicle, payments must be paid directly to the third party that repairs or maintains the car, and recipients or subrecipients may require program participants to share in the cost of car repairs or maintenance as a condition of receiving assistance with car repairs or maintenance.</i>
	Utility Deposits 24 CFR 578.53(e)(16)	<ul style="list-style-type: none"> <i>Must be a one-time fee, paid to utility companies.</i> <i>Up to 100% of deposit</i> <i>Eligible utilities include gas, oil, electric, sewage, water, and trash removal</i>
	Direct Provision of Services 24 CFR 578.53(e)(17)	<p><i>Eligible costs are:</i></p> <ul style="list-style-type: none"> <i>costs of labor or supplies, and materials incurred by the recipient/subrecipient to directly provide supportive services to program participants</i>

- *salary and benefit packages of the recipient/subrecipient staff who directly deliver services.*

		<ul style="list-style-type: none"> • <i>salary and benefit packages of the recipient/subrecipient staff who directly deliver services.</i>
Ineligible Costs	<i>Any cost that is not described as an eligible cost under 24 CFR Part 578.53 is not an eligible cost of providing supportive services.</i>	
HMIS⁹	<p><i>HMIS costs are those costs associated with contributing data to the HMIS designated by the Continuum of Care.</i></p> <p><u>NOTE:</u> ONLY KCRHA IS APPROVED IN THE COC BUDGET TO CHARGE HMIS DATA COSTS.</p>	
	Allowable Costs	Exceptions and/or Qualifiers
	Purchasing or leasing computer hardware, or software licenses	
	Purchasing or leasing equipment for HMIS activities, including telephones, fax machines, and furniture	
	Obtaining technical support	
	Leasing office space	
	Charges for electricity, gas, water, phone service, and high-speed data transmission necessary to operate or contribute data to the HMIS	
	Salaries, operating costs, and completing duties required to operate HMIS	<i>Includes completing data entry; monitoring and reviewing data quality; completing data analysis; reporting to the HMIS Lead; training staff on using HMIS; and implementing and complying with HMIS requirements.</i>
	Staff travel to and attendance at HUD-sponsored and HUD-approved training on	

⁹ [24 CFR Part 578.57](#) - Homelessness Management Information System

	HMIS and programs authorized by Title IV of the McKinney-Vento Homeless Assistance Act	
	Reporting to CoC on HMIS	
	Participation fees charged by the HMIS Lead	<i>Fees must be authorized by HUD if the recipient or subrecipient is not the HMIS Lead.</i>
	Hosting and maintaining HMIS software or data	<i>Only where the recipient or subrecipient is the HMIS Lead</i>
	Backing up, recovering, or repairing HMIS software or data	<i>Only where the recipient or subrecipient is the HMIS Lead</i>
	Upgrading, customizing, and enhancing the HMIS	<i>Only where the recipient or subrecipient is the HMIS Lead</i>
	Integrating and warehousing data, including development of a data warehouse for use in aggregating data from subrecipients using multiple software systems	<i>Only where the recipient or subrecipient is the HMIS Lead</i>
	Administering the system and reporting to providers, the Continuum of Care, and HUD	<i>Only where the recipient or subrecipient is the HMIS Lead</i>
	Conducting training on using the system, including traveling to the training	<i>Only where the recipient or subrecipient is the HMIS Lead</i>
	Establishing and operating a comparable database that complies with HUD's HMIS requirements	<i>Only where the recipient or subrecipient is a victim services or legal services provider</i>
PROJECT ADMINISTRATION	<i>Project Administration costs are those costs related to planning and execution of COC activities. It does not include staff and overhead costs directly related to carrying out activities eligible under § 578.43 (Acquisition) through § 578.57 (HMIS) and expenditures are limited to up to 10% of award, excluding the amount for COC Planning Activities and UFA costs.¹⁰</i>	
	Allowable Costs	Exceptions and/or Qualifiers

¹⁰ UFA costs are the costs of ensuring that all financial transactions carried out under the COC program are conducted and records maintained in accordance with generally accepted accounting principles. ([24 CFR Part 578.41](#))

	<p>Salaries, wages, and related costs of the recipient's staff, the staff of subrecipients, or other staff engaged in program administration activities, including:</p> <ul style="list-style-type: none"> • Preparing program budgets and schedules, and amendments to those budgets and schedules • Developing systems for assuring compliance with program requirements • Developing agreements with subrecipients and contractors to carry out program activities • Monitoring program activities for progress and compliance with program requirements • Preparing reports and other documents directly related to the program for submission to HUD • Coordinating the resolution of audit and monitoring findings • Evaluating program results against stated objectives • Managing or supervising persons whose primary responsibilities with regard to the program include such assignments 	<p><i>Includes entire salary, wages, and related costs allocable to the program of each person with primary responsibilities for program administration assignments, OR the pro rata share of salary, wages, and related costs for each person whose job includes any program administration assignments.</i></p>
	<p>Travel costs incurred for monitoring of subrecipients</p>	
	<p>Administrative services performed under third-party contracts or agreements, including general legal services, accounting services, and audit services</p>	
	<p>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</p>	<p><i>All costs allocable to program administration assignments, OR the pro rata share of related costs for program administration.</i></p>

	maintenance (but not purchase) of office space	
	Training on COC requirements and cost of providing training on COC requirements and attending HUD-sponsored COC trainings.	
	Costs of carrying out the environmental review responsibilities under § 578.31 .	<i>Only where the Recipient is a Responsible Entity (city/county/state government entity).</i>

RENTAL ASSISTANCE¹¹	<p><i>Rental assistance is tenant-based, project-based, or sponsor-based support to provide transitional or permanent housing for those experiencing homelessness. Rental assistance may be short-term (up to 3 months); medium-term, (3 to 24 months); or long-term (longer than 24 months) and is administered in accordance with the policies and procedures set forth in 24 CFR § 578.7(a)(9).</i></p>	
	Allowable Costs	Exceptions and/or Qualifiers
	Unit Rent	<ul style="list-style-type: none"> • <i>Up to 100% of monthly rent and 24 months of rental assistance per participant per enrollment.</i> • <i>Rent must be paid to the landlord and not to the client.</i> • <i>Rent must be <u>reasonable</u> in relation to other comparable units in the area by considering the location, size, type, quality, amenities, facilities, and management and maintenance of each unit. Reasonable rent must not exceed rents currently being charged by the same owner for comparable unassisted units. 24 CFR 578.51(g)</i> • <i>Rental assistance funds may be used to rent units over FMR if rent meets reasonableness standards (and funds are sufficient). Rent reasonableness must be documented and confirmed prior to lease up.</i> • <i>Excludes fees that are charged in addition to rent under the terms of the lease, unless the fee is applied equally to all tenants, is neither optional nor conditional, and is included as part of rent. For example, they cannot be based on the participant's credit or other participant-specific 'risk' factors</i>

¹¹ [24 CFR Part 578.51](#) – Rental Assistance

	Refundable Security Deposits and advance payment of last month's rent 24 CFR 578.51(a)(2)	<ul style="list-style-type: none"> • Security deposit may not exceed 2 months of actual rent. • Multiple security deposits for the same client are allowable where a household must be relocated to a different unit, rent reasonableness changes, and/or household composition changes. • Advance payment of last month's rent must accompany security deposit and first month's rent.
	Vacancies 24 CFR 578.51(i)	<ul style="list-style-type: none"> • If a unit is vacated before the expiration of the lease, assistance on the unit can continue for a <u>maximum</u> of 30 days from the end of the month in which the unit is vacated, unless occupied by another eligible person. • Brief periods of stays in institutions, not to exceed 90 days for each occurrence, are not considered vacancies.
	VAWA emergency transfer plan costs 24 CFR 578.51(m)	<ul style="list-style-type: none"> • Subrecipients of grants for tenant-based rental assistance may use grant funds to break a lease if the participant qualifies for an emergency transfer under § 578.99(j)(8).
	Damage costs 24 CFR 578.51(k)	<p>May only be accrued once per participant in an amount not to exceed one (1) month's rent; incurred at the time participant exits housing.</p>
	Utilities deposits and payments	<ul style="list-style-type: none"> • If the rent does not include utilities, please refer to CPD notice on how utility costs should be calculated. • Please note that utility deposits (not included as part of the initial rent payment) are a supportive service cost and should not be paid for with rental assistance dollars. (See 24 CFR 578.53(e)(16)) •

		<ul style="list-style-type: none"> • <i>Utilities include gas, oil, electricity, sewage, water, and trash removal. It does not include telephone services.</i>
	Staff and overhead costs related to carryout activities	<p><i>Costs directly related to carrying out eligible activities, including:</i></p> <ul style="list-style-type: none"> • <i>Processing rental payments to landlords.</i> • <i>Examining participant income and family composition.</i> • <i>Providing housing information and assistance.</i> • <i>Inspecting units for compliance with housing quality standards (HQS).</i> • <i>Receiving new participants into the program.</i>
Ineligible Costs	Rental assistance cannot be provided to a program participant already receiving rental assistance or living in a housing unit receiving rental assistance or operating assistance through other federal, State, or local sources. 24 CFR 578.51(a)(1) .	
ALLOWABLE COSTS BY COC PROGRAM TYPE		
PERMANENT HOUSING (PH)	<i>Permanent Housing is community-based housing without a designated length of stay. Allowable costs include leasing, rental assistance, operating costs, and supportive services.</i>	
Permanent Housing for People with Disabilities (PSH)	Allowable Costs	Exceptions and/or Qualifiers
	Leasing Rental Assistance Operating Costs Supportive Services Project Administration.	<p><i>Can only provide assistance to individuals with disabilities and families in which one adult or child has a disability.</i></p> <p><i>Rental Assistance and Operating Costs are not allowed in the same project</i></p>

	HMIS	
Rapid Rehousing (RRH)	Allowable Costs	Exceptions and/or Qualifiers
	Rental assistance, and supportive services, HMIS and project administration.	
	Supportive services, as set forth in § 578.53 (<i>For allowable costs, see Supportive Services section below</i>)	<ul style="list-style-type: none"> • <i>Up to 6 months after rental assistance stops.</i>
	Tenant-based rental assistance as set forth in § 578.51(c) (<i>For allowable costs see Rental Assistance section above</i>)	<ul style="list-style-type: none"> • <i>Up to 3 months (short-term)</i> • <i>3 to 24 months (medium-term)</i> • <i>Must be necessary to help participant (individual or family), with or without disabilities, quickly move into permanent housing and achieve stability in that housing.</i>
TRANSITIONAL HOUSING (TH)	<i>Transitional housing facilitates the movement of homeless individuals and families to PH within 24 months of entering TH.</i>	
	Allowable Costs	Exceptions and/or Qualifiers
	Leasing, rental assistance, operating costs, and supportive services, HMIS and project administration.	<i>Rental Assistance and Operating Costs are not allowed in the same project except for Joint Component TH/RRH programs.</i>
SUPPORTIVE SERVICES ONLY (SSO)¹²	<i>Supportive services are services that address the special needs of program participants necessary to obtain and maintain housing and transition from homelessness to permanent housing. Services must be provided in a supportive services facility not contained in a housing structure.</i>	
	Allowable Costs	Exceptions and/or Qualifiers
	Leasing, supportive services, HMIS, project administration	
	Acquisition, rehabilitation, relocation.	

¹² [24 CFR Part 578.53](#) – Supportive Services

	Leasing of a facility from which supportive services will be provided.	
	Supportive services to unsheltered and sheltered homeless persons for whom the recipient or subrecipient is not providing housing or housing assistance.	
	Street Outreach	
Non-Allowable SSO Costs: <i>The following costs are NOT allowable costs for SSO.</i>		
Late fees, such as late fees charged for telephone, utilities, etc.		
Telephone and cellular services		
Cable & Internet Service		
Mortgage Cost, including payments, fees, taxes, or other mortgage/refinancing costs		
Cash assistance paid directly to program participants		
Credit card or other consumer debt		
Staff training and costs of obtaining professional licenses or certifications needed to provide supportive services		