

Emergency Solutions Grant (ESG) Eligible and Ineligible Costs

The Emergency Solutions Grant (ESG) Program Rule (24 CFR Part 576) outlines the costs that are eligible under the ESG program. This reference document summarizes the eligible cost guidance from the Rule and augments that information with clarifications from HUD and other funders. We will continue to update this document and post it on CSB's website [here](#) as we receive additional guidance. Because CSB is not the recipient of ESG funds (City of Columbus, Franklin County, and State of Ohio are the grantees), the recipients may impose additional restrictions on the use of funds.

Refer to your CSB contract (Exhibit A) to identify which of your projects receive ESG funding. If you have a question about whether a cost not listed here is eligible, please contact CSB (Kirstin Jones, kjones@csb.org, 614-715-2542 ext. 123).

STREET OUTREACH (24 CFR 576.101) – Provide essential services necessary to reach out to unsheltered homeless people; connect unsheltered homeless people with emergency shelter, housing, or critical services; and provide urgent, non-facility-based care to unsheltered homeless people who are unwilling or unable to access emergency shelter, housing or an appropriate health facility.	
Eligible Costs	Notes and Resources
Engagement	The costs of activities to locate, identify, and build relationships with unsheltered homeless people and engage them for the purpose of providing immediate support, intervention, and connections with homeless assistance programs and/or mainstream social services and housing programs, including: ⟨ Making an initial assessment of needs and eligibility ⟨ Providing crisis counseling ⟨ Addressing urgent physical needs, such as providing meals, blankets, clothes, or toiletries ⟨ Actively connecting and providing information and referrals to programs targeted to homeless people and mainstream social services and housing programs, including emergency shelter, transitional housing, community-based services, permanent supportive housing, and rapid re-housing programs ⟨ Cell phone costs of outreach workers during the performance of these activities
Case management	The cost of assessing housing and service needs, arranging, coordinating, and monitoring the delivery of individualized services to meet the needs of the program participant, including: ⟨ Using the centralized or coordinated assessment system ⟨ Conducting an initial evaluation, including verifying and documenting eligibility ⟨ Counseling ⟨ Developing, securing and coordinating services ⟨ Obtaining Federal, State, and local benefits ⟨ Monitoring and evaluating program participant progress ⟨ Providing information and referrals to other providers ⟨ Developing an individualized housing and service plan, including planning a path to permanent housing stability
Emergency health services	Direct outpatient treatment of medical conditions provided by licensed medical professionals operating in community-based settings, including streets, parks, and other places where unsheltered homeless people are living.

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	ESG funds may be used only for these services to the extent that other appropriate health services are inaccessible or unavailable within the area. Eligible treatment consists of: < assessing a program participant's health problems < developing a treatment plan < assisting program participants to understand their health needs < providing directly or assisting program participants to obtain appropriate emergency medical treatment < providing medication and follow-up services
Emergency mental health services	Direct outpatient treatment by licensed professionals of mental health conditions operating in community-based settings, including streets, parks, and other places where unsheltered people are living. ESG funds may be used only for these services to the extent that other appropriate mental health services are inaccessible or unavailable within the community. Mental health services are the application of therapeutic processes to personal, family, situational, or occupational problems in order to bring about positive resolution of the problem or improved individual or family functioning or circumstances. Eligible treatment consists of: < Crisis interventions < Prescription of psychotropic medications < Explanation about the use and management of medications < Combinations of therapeutic approaches to address multiple problems
Transportation	Transportation costs of travel by outreach workers, social workers, medical professionals, or other service providers, provided that this travel takes place during the provision of eligible services. The costs of transporting unsheltered people to emergency shelters or other service facilities, including: < The cost of a program participant's travel on public transportation < If service workers use their own vehicles, mileage allowance for service workers to visit program participants < The cost of purchasing or leasing a vehicle for the recipient or subrecipient in which staff transports program participants and/or staff serving program participants and the cost of gas, insurance, taxes, and maintenance for the vehicle < The travel costs of staff to accompany or assist program participants to use public transportation
Services for special populations	Services for homeless youth, victim services, and services for people living with HIV/AIDS, so long as the costs of providing these services are eligible. The term victim services means services that assist program participants who are victims of domestic violence, dating violence, sexual assault, or stalking, including services offered by rape crisis centers and domestic violence shelters, and other organizations with a documented history of effective work concerning domestic violence, dating violence, sexual assault, or stalking.

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Staff costs	The costs of labor, supplies, and materials incurred by the sub-recipient in directly providing services to program participants. The salary and benefit packages of staff who deliver the services. Work-related telephone, cell phone, and internet services for staff who deliver services. Community meeting expenses directly related to service provision.
Ineligible Costs	Notes and Resources
Costs that were incurred outside the contract period	

EMERGENCY SHELTER (24 CFR 576.102) – Provide essential services to homeless families and individuals in emergency shelters, renovating buildings to be used as emergency shelter for homeless families and individuals, and operating emergency shelters.	
Eligible Costs	Notes and Resources
Case management	The cost of assessing, arranging, coordinating, and monitoring the delivery of individualized services to meet the needs of the program participant, including: < Using the centralized or coordinated assessment system < Conducting the initial evaluation, including verifying and documenting eligibility < Counseling < Developing, securing, and coordinating services < Obtaining Federal, State, and local benefits < Monitoring and evaluating program participant progress < Providing information and referrals to other providers < Providing ongoing risk assessment and safety planning with victims of domestic violence, dating violence, sexual assault, and stalking < Developing an individualized housing and service plan, including planning a path to permanent housing stability
Child care	The costs of child care for program participants, including providing meals and snacks, and comprehensive and coordinated sets of appropriate developmental activities. The 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	When necessary for the program participant to obtain and maintain housing, the costs of improving knowledge and basic educational skills are eligible, including: < Instruction or training in consumer education < Health education < Substance abuse prevention < Literacy, English as a Second Language, and GED

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	< Screening, assessment and testing < Individual or group instruction < Tutoring < Provision of books, supplies and instructional material < Counseling < Referral to community resources
Employment assistance and job training	The costs of employment assistance and job training programs, including classroom, online, and/or computer instruction; on-the-job instruction; and services that assist individuals in securing employment, acquiring learning skills, and/or increasing earning potential. < The cost of providing reasonable stipends to program participants in employment assistance and job training programs is eligible. < Learning skills include those skills that can be used to secure and retain a job, including the acquisition of vocational licenses and/or certificates. < Services that assist individuals in securing employment consist of employment screening, assessment, or testing; structured job skills and job-seeking skills; special training and tutoring, including literacy training and prevocational training; books and instructional material; counseling or job coaching; and referral to community resources.
Outpatient health services	Direct outpatient treatment of medical conditions provided by licensed medical professionals. ESG funds may be used only for these services to the extent that other appropriate health services are unavailable within the community. Eligible treatment consists of: < Assessing a program participant's health problems and developing a treatment plan < Assisting program participants to understand their health needs; < Providing directly or assisting program participants to obtain appropriate medical treatment, preventive medical care, and health maintenance services, including emergency medical services < Providing medication and follow-up services < Providing preventive and non-cosmetic dental care
Legal services	Hourly fees for legal advice and representation by attorneys licensed and in good standing with the bar association of the State and by person(s) under the supervision of the licensed attorney, regarding matters that interfere with the program participant's ability to obtain and retain housing. ESG funds may be used only for these services to the extent that other appropriate legal services are unavailable or inaccessible within the community. Eligible subject matters are: < child support < guardianship < paternity < emancipation

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	< 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 < resolution of outstanding criminal warrants Component services or activities may include client intake, preparation of cases for trial, provision of legal advice, representation at hearings, and counseling. Fees based on the actual service performed (i.e., fee for service) are also eligible, but only if the cost would be 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 the services itself, the eligible costs are the subrecipient's employees' salaries and other costs necessary to perform the services.
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 use, and homelessness. These services must be necessary to assist the program participant to function independently in the community. < Budgeting and managing money < Managing a household < Resolving conflict < Shopping for food and needed items < Improving nutrition < Using public transportation < Parenting
Mental health services	Direct outpatient treatment by licensed professionals of mental health conditions. ESG funds may only be used for these services to the extent that other appropriate mental health services are unavailable or inaccessible within the community. Mental health services are the application of therapeutic processes to personal, family, situational, or occupational problems in order to bring about positive resolution of the problem or improved individual or family functioning or circumstances, including family and marital relationships, parent-child problems, or symptom management. Eligible treatment consists of: < Crisis interventions < Individual, family, or group therapy sessions < Prescription of psychotropic medications or explanations about the use and management of medications < Combinations of therapeutic approaches to address multiple problems
Substance abuse treatment services	Services designed to prevent, reduce, eliminate, or deter relapse of substance abuse or addictive behaviors and are provided by licensed or certified professionals. ESG funds may only be used for these services to the extent that other appropriate substance abuse treatment services are unavailable or inaccessible within the community. Eligible treatment consists of: < Client intake and assessment

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	< Outpatient treatment for up to 30 days < Group and individual counseling < Drug testing
Transportation	Transportation costs of a program participant's travel to and from medical care, employment, child care, or other eligible essential services facilities, including: < The cost of a program participant's travel on public transportation < If service workers use their own vehicles, mileage allowance for service workers to visit program participants < The cost of purchasing or leasing a vehicle for the recipient or subrecipient in which staff transports program participants and/or staff serving program participants, and the cost of gas, insurance, taxes, and maintenance for the vehicle < The travel costs of recipient or subrecipient staff to accompany or assist program participants to use public transportation
Services for special populations	Services for homeless youth, victim services, and services for people living with HIV/AIDS, so long as the costs of providing these services are eligible. The term victim services means services that assist program participants who are victims of domestic violence, dating violence, sexual assault, or stalking, including services offered by rape crisis centers and domestic violence shelters, and other organizations with a documented history of effective work concerning domestic violence, dating violence, sexual assault, or stalking.
Renovation	Labor, materials, tools, and other costs for renovation (including major rehabilitation of an emergency shelter or conversion of a building into an emergency shelter). The emergency shelter must be owned by a government entity or private nonprofit organization. Each building renovated with ESG funds must be maintained as a shelter for homeless individuals and families for not less than a period of 3 or 10 years, depending on the type of renovation and the value of the building. If the rehabilitation cost of an emergency shelter exceeds 75 percent of the value of the building before rehabilitation, the minimum period of use is 10 years. If the cost to convert a building into an emergency shelter exceeds 75 percent of the value of the building after conversion, the minimum period of use is 10 years. In all other cases where ESG funds are used for renovation, the minimum period of use is 3 years.
Shelter operations	Maintenance (including minor or routine repairs), rent, security, fuel, equipment, insurance, utilities, food, furnishings, and supplies necessary for the operation of the emergency shelter. Check with CSB on large equipment purchases. City, County, and State may require pre-approval. Where no appropriate emergency shelter is available for a homeless family or individual, eligible costs may also include a hotel or motel voucher for that family or individual.
Assistance required under the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (URA)	Costs of providing URA assistance under § 576.408, including relocation payments and other assistance to persons displaced by a project assisted with ESG funds. Persons that receive URA assistance are not

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	considered “program participants” for the purposes of this part, and relocation payments and other URA assistance are not considered “rental assistance” or “housing relocation and stabilization services” for the purposes of this part.
Staff costs	The costs of labor, supplies, and materials incurred by the sub-recipient in directly providing services to program participants. The salary and benefit packages of staff who deliver the services. Work-related telephone, cell phone, and internet services for staff who deliver services. Community meeting expenses directly related to service provision.
Ineligible Costs	Notes and Resources
Legal services	Immigration and citizenship matters Issues relating to mortgages Retainer fee arrangements and contingency fee arrangements Eviction costs, including landlord eviction fees
Substance abuse treatment services	Detoxification and other inpatient drug or alcohol treatment
Costs that were incurred outside the contract period.	

HOMELESSNESS PREVENTION (24 CFR 576.103, 576.105, 576.106, 576.400) – Housing relocation and stabilization services and short-and/or medium-term rental assistance necessary to prevent an individual or family from moving into an emergency shelter or a place not meant for habitation.

Eligible Costs	Notes and Resources
Housing relocation and stabilization services	The costs of homelessness prevention are only eligible to the extent that the assistance is necessary to help the program participant regain stability in the program participant’s current permanent housing or move into other permanent housing and achieve stability in that housing. Eligible relocation and stabilization costs are outlined below under Rapid Re-Housing. Transportation costs for the purpose of helping a program participant obtain and maintain housing, including bus passes and transit tickets; mileage for case managers who use their own vehicles; the cost of purchasing or leasing a vehicle for program participant transport and the cost of gas, insurance, taxes, and maintenance for that vehicle; and travel costs for case managers helping program participants use public transportation. Taxis and rideshare services as long as the costs are reasonable and appropriate and other transportation options are not available or reasonable for the program participant. Delivery fees or moving costs to assist a program participant transport donations from a furniture bank or thrift store to their new home.
Rental assistance	Eligible rental assistance costs are outlined below under Rapid Re-Housing.

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Staff costs	The costs of labor, supplies, and materials incurred by the sub-recipient in directly providing services to program participants. The salary and benefit packages of staff who deliver the services. Work-related telephone, cell phone, and internet services for staff who deliver services. Community meeting expenses directly related to service provision.
Ineligible Costs	Notes and Resources
Costs that were incurred outside the contract period	
Furnishings or furniture referral fees for program participants	Payment to purchase furniture.
Transportation costs	Personal vehicle payments, repair costs, maintenance, insurance, and gas (or gas cards) for program participants.
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 or not meeting Habitability and when the participant must move out of the current unit.	Review the lease and determine whether the landlord has any obligations.

RAPID RE-HOUSING (24 CFR 576.104, 576.105, 576.106, 576.400) – Housing and stabilization services and short- and/or medium-term rental assistance as necessary to help a homeless individual or family move as quickly as possible into permanent housing and achieve stability in that housing.

Eligible Costs	Notes and Resources
Financial assistance	Payment to housing owners, utility companies, and other third parties for: < Rental application fees < Security deposits equal to no more than 2 months' rent < Last month's rent paid with the security deposit and first month's rent, not to exceed the cost of one month's rent < Utility deposits < Utility payments for gas electric, water, and sewage, including up to 6 months of utility payments in arrears, per service, for utilities in the program participant's name. < Moving costs, including temporary storage fees for up to 3 months Clients moving into units over FMR can receive assistance when the funding request does NOT include rent.
Rental assistance	Each program participant must have a binding, legal lease between the owner and the participant. The lease term must be at least 6 months. The lease must be terminable for cause and comply with Violence Against

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	Women Act requirements. CSB recommends that leases are automatically renewable upon expiration for at least 1 month, except on prior notice by either party. Rent and utilities cannot exceed the federal Fair Market Rent. Rent and utilities must be reasonable in relation to other rents in the area. Rental assistance must be paid to the landlord, not the program participant. Unit size is not limited by household size. Unit occupancy must be reasonable and appropriate. Each resident must be afforded adequate space and security for themselves and their belongings and an acceptable place to sleep. Program participants must be able to sustain rent and utilities after rental assistance ends. Payment of rental arrears is eligible, limited to one-time payment for up to 6 months of rent in arrears, including any late fees on those arrears HUD FMRs Federal Fair Market Rent and Rent Reasonableness Regulations Fair Market Rent and Rent Reasonableness Calculator Utility Allowances
Habitability and lead-based paint requirements (visual assessment, warning statement, and pamphlet acknowledgment)	Habitability inspections must be completed prior to move-in and annually. Sub-recipients that own their property cannot conduct inspections. 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. Habitability Inspection Form Lead-based paint resources
Housing search and placement	Services or activities necessary to assist program participants in locating, obtaining, and retaining suitable permanent housing, including: < Assessment of housing barriers, needs, and preferences < Development of an action plan for locating housing < Housing search < Outreach to and negotiation with owners < Assistance with submitting rental applications and understanding leases < Assessment of housing for compliance with ESG requirements for habitability, lead-based paint, and rent reasonableness < Assistance with obtaining utilities and making moving arrangements < Tenant counseling < Delivery fees or moving costs to assist with transporting donations from a furniture bank or thrift store to their new home. Transportation costs for the purpose of helping a program participant obtain and maintain housing, including bus passes and transit tickets; mileage for case managers who use their own vehicles; the cost of purchasing or leasing a vehicle for program participant transport and the cost of gas, insurance, taxes, and

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	maintenance for that vehicle; and travel costs for case managers helping program participants use public transportation. Taxis and rideshare services as long as the costs are reasonable and appropriate and other transportation options are not available or reasonable for the program participant.
Housing stability case management	Assessing, arranging, coordinating, and monitoring the delivery of individualized services to facilitate housing stability for a program participant who resides in permanent housing or to assist a program participant in overcoming immediate barriers to obtaining housing. < Using the centralized or coordinated assessment system to evaluate individuals and families applying for or receiving homelessness prevention or rapid re-housing assistance < Conducting the initial evaluation, including verifying and documenting eligibility < Conducting re-evaluations of eligibility and service needs every 90 days < Counseling < Developing, securing, and coordinating services and obtaining Federal, State, and local benefits < Monitoring and evaluating program participant progress < Providing information and referrals to other providers < Developing an individualized housing and service plan, including planning a path to permanent housing stability Program participants must meet with a case manager not less than once per month.
Mediation	Mediation between the program participant and the owner or person(s) with whom the program participant is living, provided that the mediation is necessary to prevent the program participant from losing permanent housing in which the program participant currently resides.
Legal services	Hourly fees for legal advice and representation by attorneys licensed and in good standing with the bar association of the State and by person(s) under the supervision of the licensed attorney, regarding matters that interfere with the program participant's ability to obtain and retain housing. ESG funds may be used only for these services to the extent that other appropriate legal services are unavailable or inaccessible within the community. Eligible subject matters are: < 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 < resolution of outstanding criminal warrants < landlord/tenant matters Component services or activities may include client intake, preparation of cases for trial, provision of legal advice, representation at hearings, and counseling.

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	Fees based on the actual service performed (i.e., fee for service) are also eligible, but only if the cost would be 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 the services itself, the eligible costs are the subrecipient's employees' salaries and other costs necessary to perform the services.
Credit repair	Credit counseling and other services necessary to assist program participants with critical skills related to household budgeting, managing money, accessing a free personal credit report, and resolving personal credit problems.
Staff costs	The costs of labor, supplies, and materials incurred by the sub-recipient in directly providing services to program participants. The salary and benefit packages of staff who deliver the services. Work-related telephone, cell phone, and internet services for staff who deliver services. Community meeting expenses directly related to service provision.
Ineligible Costs	Notes and Resources
Rental assistance	Total rental assistance, including first and last months' rent, if applicable, cannot exceed 24 months during any 3-year period for any program participant. Partial rent payments count as 1 month. Rental assistance to a program participant who is receiving tenant-based rental assistance or living in a housing unit receiving project-based rental assistance or operating assistance through other public sources. Rental assistance to a program participant who has been provided with replacement housing payments under the URA during the period of time covered by the URA payments. Eviction costs, including landlord eviction fees
Utilities	Total utility assistance cannot exceed 24 months during any 3-year period for any program participant. Partial utility payments count as 1 month.
Moving costs	Temporary storage fees accrued prior to the date the program participant began receiving assistance Temporary storage fees in arrears
Housing stability case management	This assistance cannot exceed 30 days during the period the program participant is seeking permanent housing and cannot exceed 24 months during the period the program participant is living in permanent housing.
Debt	Payment or modification of debt
Financial assistance	Assistance to a program participant who is receiving the same type of assistance through other public sources.
Household items, furnishings, or furniture referral fees for program participants	Bedding, linens, kitchen supplies. Payment to purchase furniture.
Transportation costs	Personal vehicle payments, repair costs, maintenance, insurance, and gas (or gas cards) for program participants.
Costs that were incurred outside the contract period	
Cost of a hotel or motel or other temporary accommodation, even when due to an emergency; these situations	Review the lease and determine whether the landlord has any obligations.

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include a fire, flood, condemning a building, or a new unit not being ready or not meeting Habitability and when the participant must move out of the current unit.	
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ADMINISTRATIVE (24 CFR 576.108) – Costs related to the planning and execution of ESG activities	
Eligible Costs	Notes and Resources
General management, oversight, and coordination	Salaries, wages, and related costs of the recipient's staff, the staff of subrecipients, or other staff engaged in program administration. The sub-recipient may either 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, or the pro rata share of the salary, wages, and related costs of each person whose job includes any program administration assignments. The recipient may use only one of these methods for each fiscal year grant. < Preparing program budgets and schedules, and amendments to those budgets and schedules < Developing systems for assuring compliance with program requirements < Developing interagency agreements and 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 who conduct administrative activities Travel costs incurred for monitoring of sub-recipients. Administrative services performed under third-party contracts or agreements, including general legal services, accounting services, and audit services. 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 ESG requirements	Costs of providing training on ESG requirements and attending HUD-sponsored ESG trainings
Consolidated Plan	Costs of preparing and amending the ESG and homelessness-related sections of the consolidated plan in accordance with ESG requirements and 24 CFR part 91
Environmental review	Costs of carrying out the environmental review responsibilities under § 576.407.
Staff costs	The costs of labor, supplies, and materials incurred by the sub-recipient in directly providing administrative services. The salary and benefit packages of staff who deliver the services. Work-related telephone, cell phone, and internet services for staff who deliver services.

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	Community meeting expenses directly related to service provision.
Ineligible Costs	Notes and Resources
Staff and overhead costs directly related to carrying out activities outlined above	Staff and overhead costs directly related to carrying out the activities outlined above are eligible as part of those activities
Costs that were incurred outside the contract period.	
Administrative costs are only eligible if specifically designated in your grant agreement.	
HOMELESS MANAGEMENT INFORMATION SYSTEM (24 CFR 576.107)	
Eligible Costs	Notes and Resources
Homeless Management Information System (HMIS)	Costs of contributing data to HMIS, including: < Purchasing or leasing computer hardware < Purchasing software or software licenses < Purchasing or leasing equipment including telephones, fax machines, and furniture < Obtaining technical support < Leasing office space < Paying charges for electricity, gas, water, phone service, and high- speed data transmission necessary to operate or contribute data to the HMIS
Staff costs	The costs of labor, supplies, and materials incurred by the sub-recipient in directly contributing data to HMIS, including data entry; monitoring and reviewing data quality; completing data analysis; reporting to the HMIS Lead; training staff on using the HMIS or comparable database; and implementing and complying with HMIS requirements. The salary and benefit packages of staff who deliver the services Work-related telephone, cell phone, and internet services for staff who deliver services Community meeting expenses directly related to service provision
Training and travel	Costs of staff to travel to and attend HUD-sponsored and HUD-approved training on HMIS and programs authorized by Title IV of the McKinney-Vento Homeless Assistance Act; Staff travel costs to conduct intake Participation fees charged by the HMIS Lead
HMIS Lead costs (CSB only)	Hosting and maintaining HMIS software or data Backing up, recovering, or repairing HMIS software or data Upgrading, customizing, and enhancing the HMIS Integrating and warehousing data, including development of a data warehouse for use in aggregating data from subrecipients using multiple software systems Administering the system Reporting to providers, the CoC, and HUD Conducting training on using the system or a comparable database, including traveling to the training
Ineligible Costs	Notes and Resources

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Costs that were incurred outside the contract period	
HMIS costs are only eligible if specifically designated in your grant agreement	

INDIRECT COST RATE (ICR) – 24 CFR 576.109 and 2 CFR 200	
Indirect costs are not the same as Administrative costs.	
< Administrative costs can be directly allocated to a specific program or activity. < Indirect costs cannot be directly allocated to a specific program or activity – they are incurred for common or joint objectives.	
There are 2 ways a sub-recipient can charge indirect costs:	
< Use an ICR approved by a federal cognizant agency. Sub-recipients must submit the ICR agreement to CSB before using the ICR on invoices. < Use the <i>de minimis</i> ICR (10%)	
Indirect costs can be charged to cost categories above, except rental assistance.	
Sub-recipients cannot charge an ICR on contracted costs. 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.	A contractor: 1. Provides the goods and services within normal business operations; 2. Provides similar goods or services to many different purchasers; 3. Normally operates in a competitive environment; 4. Provides goods or services that are ancillary to the operation of the federal program; 5. Is held to the terms of the contract rather than the compliance requirements of the ESG or CoC programs. 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.: < Contracted case management and service providers < Staff cell phones/facility landlines/telecommunications < Internet services < Cleaning services < Garbage/trash removal < Maintenance, mowing, and landscaping services < Extermination services < Office equipment rental/lease < Lease of vehicles for client transportation < Case management software/systems < Security < Parking < Utilities

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An ICR must be used consistently across all funders. If a sub-recipient uses an ICR on ESG invoices, the ICR must also be used on all other invoices for all other funding sources.