

CoC Cost Allocation Quick Guide

Planning • HMIS • SSO-Coordinated Entry | Version 1.0

START HERE: A cost can be generally eligible under 24 CFR Part 578 and still be unapproved for your specific award. Before billing, confirm role, project component, approved BLI/application, grant agreement, grant period, reasonableness, allocability, consistent treatment, and documentation.

1. Pick the right starting bucket

PLANNING	HMIS	SSO-CE
Collaborative Applicant only. CoC-wide system design, collaborative application/competition, CoC/ESG project evaluation, PIT coordination/data collection, monitoring and compliance enforcement may fit when approved. <i>24 CFR 578.39</i>	Operating/contributing data to HMIS, including data entry, data quality, analysis, technical support, and approved HMIS costs. Hosting, administration, system reporting and systemwide training include HMIS Lead-only functions. <i>24 CFR 578.57</i>	Eligible supportive-service costs directly related to carrying out the approved CE process, such as access, standardized assessment, prioritization and referral. A CE connection alone is not enough. <i>24 CFR 578.53</i>

2. Run the billing test

A	What did you actually do? Describe the function, not the job title or committee name.
B	Is it authorized and approved? Confirm your role/component and the approved BLI/application before allocating.
C	Which award(s) received the benefit? If more than one benefited, allocate proportional benefit or another reasonable documented basis for interrelated work.
D	Are you picking the grant because it has money left? STOP. A cost may not be shifted simply to overcome a funding deficiency or avoid restrictions.
E	Do the records support total compensated activity? Payroll/activity records must support the distribution among all cost objectives, not just contain a vague narrative.

Common CoC Lead Gray Areas

Gray Area	Quick Rule
SPM / LSA	HMIS Lead report generation, deduplication, validation, correction, extraction/upload/submission may be HMIS. Separately documented Collaborative Applicant system evaluation or strategy may be Planning.
PIT / HIC	Planning: methodology, logistics, volunteers, manual collection, CoC coordination. HMIS: export, corrections, deduplication, validation and technical upload support. Split the tasks.
By-name / prioritization list	SSO-CE may cover participant-level prioritization/referral queue work. HMIS may cover configuration, permissions, extraction, deduplication and data quality. Planning may cover aggregate system redesign/evaluation.
CE policy work	Design/material redesign may be Planning. HMIS configuration may be HMIS. Directly applying approved CE policies in access, assessment, prioritization and referral may be SSO-CE.
Provider CE training	Do not assume SSO-CE. 24 CFR 578.53(d) excludes staff training from supportive services. Evaluate system development, approved project-administration training, operational TA, or other specific authority.
Housing search / case management after CE referral	A prior CE referral does not automatically make later services SSO-CE. Charge only the discrete activity that is integral and directly related to the approved CE operation.
Supervision / executive time	Direct program supervision may follow the underlying approved activity; grant-administration supervision may be project administration; general executive/agency administration is normally indirect or otherwise separately analyzed.
Individual project renewal application	Not CoC Planning. The reviewed HUD materials do not clearly authorize individual renewal-application preparation as project administration. Confirm the approved admin BLI/scope and obtain written guidance before charging.

Direct vs. Project Administration vs. Indirect

Do not direct-charge general leadership just because it supports the CoC. General executive leadership, HR, accounting, and agency administration are normally indirect or, where applicable, approved project administration. Direct charge only after a documented allowability analysis and consistent treatment.

THE ONE RULE TO REMEMBER

Charge based on the actual eligible activity and relative benefit, not available funds.

Then confirm role, component, approved BLI/application, grant agreement, period, reasonableness, consistent treatment, and documentation.

Core authorities: 24 CFR 578.39, 578.53, 578.57, 578.59, 578.63; 2 CFR 200.403, 200.405, 200.413, 200.414, 200.430; HUD Eligible vs. Approved Costs; HUD Planning Costs At-a-Glance; FY 2024 SSO-CE application guidance and current HUD SSO fact sheet. Recheck award-year HUD guidance before use.

Operational aid only. Not legal advice or an official HUD determination. Ambiguous costs should be confirmed with HUD or the applicable pass-through entity.