

**Exhibit 2**  
**ALLOWABLE AND UNALLOWABLE COSTS**

Allowable		Allowable with limitations		May be allowable (justification and approval required, dependent upon funding availability)		Unallowable	
Cost	Clarifying Details	Cost	Clarifying Details	Cost	Clarifying Details	Cost	Clarifying Details
Academic detailing						Building/land purchase	
Consultant costs	Conditions require subcontracts to be submitted with the application, or when establishing the contract	Flexible housing support costs (deposits, rental assistance, etc.)	Applicants/grantees should have protocols defining how these client support funds would be administered and monitored.  Non-governmental recovery houses must submit copies of certification, including MCORR certification or evidence of being in-process of attaining certification through BHA.	Food for participants/clients	See requirements in grant agreement	Clothing for clients	
Miscellaneous client assistance costs				Clothing for outreach staff	For example, winter weather gear or identifying uniform		
Fentanyl test strips				Temporary or emergency housing		Food for staff	
Needles and syringes				Rent	Commensurate with project activities use of space only	Naloxone	Provided free by the Center for Harm Reduction Services. <a href="#">Request using this link.</a>
Outreach vehicle fuel and maintenance	Commensurate with vehicle use for project activities			Utility costs	Should be commensurate with project proportion of operating budget or space	Phones for participants/clients	

Pharmacy vouchers for syringes and naloxone				Promotional Activity Incentives (food, entertainment, public speakers)	Should be directly tied to the success of the project objective.		
Phones for outreach staff				Construction		Research	
Pregnancy tests	To increase engagement			Renovations		Smoking devices	
Substance use treatment (staff time, medication, etc.)	Subject to additional reporting and implementation requirements			Vehicle modification	Educational purposes, crisis outreach vehicles		
Medications	For example, buprenorphine doses.					Client incentives, including gifts and cash or cash equivalents	Applicant/grantees should have a gift card management policy/ cash gift records
Safer use supplies excluding smoking devices							
Salary and fringe for staff							
Staff training and conference attendance							
Syringe disposal kiosks							
Training for staff							
Transportation for clients	To access services at Applicant organization and elsewhere						
Wound care supplies							
Advertising or promotional activities							