



STATE OPIOID AND STIMULANT RESPONSE  
GRANT 3.0 "SOS"  
FUNDING ALLOWABLES  
REFERENCE RESOURCE

OHIO DEPARTMENT OF MENTAL HEALTH  
AND ADDICTION SERVICES

**Mike DeWine**, Governor  
**Lori Criss**, Director



## SOS Grant Allowable and Unallowable Expenses Guidance

The Ohio Department of Mental Health and Addiction Services (OhioMHAS) through the Office of Community Planning and Collaboration and the Bureau of Grants Administration is providing a list of allowable and unallowable expenses for the State Opioid and Stimulant Response Grant SOS 3.0 and State Opioid Response Grant 2.0 No-Cost Extension (NCE).

### References:

SOR 3.0 NOFO starting on page 12 for guidelines in itemization: <https://www.samhsa.gov/sites/default/files/grants/pdf/fy-22-sor-nofo.pdf>

Please refer to the definition guide at the end of each section for grant-specific notation explanations.

### Key:

Allowable	✓
Unallowable	X
See Notes at End of Section	✓ <sup>1</sup>

Please reach out to the Department at [SOR3@mha.ohio.gov](mailto:SOR3@mha.ohio.gov) or your Project Lead with any questions you may have regarding the applicability regarding the items or uses on this list.



## Allowable and Unallowable Grant Expense Cross Walk

Service Type	Explanation	SOS
<b>Direct Treatment, Prevention &amp; Recovery Services</b>		
Evidence-Based Harm Reduction Activities for Opioid Use Disorder (OUD) and/or Substance Use Disorder (SUD): a. Deterra bags b. Medication lock boxes c. Pill cap locks d. NaloxBoxes e. Naloxone vending machines f. Naloxone (additional reporting required, contact Project Lead for more details)	Items must remain with the Agency or organization. No unrelated items may be dispensed by Naloxone Vending Machines.	✓
Evidence-Based Practices		✓
Evidence-Based Prevention Interventions/Prevention Services	Grant funds must be used to fund prevention services and practices that have a demonstrated evidence-base, and that are appropriate for the population(s) of focus.	✓
Evidence-Based Recovery Supports	Grant funds must be used to fund Recovery Support Services and practices that have a demonstrated evidence-base, and that are appropriate for the population(s) of focus.	✓
Evidence-Based Treatment Interventions	Grant funds must be used to fund treatment services and practices that have a demonstrated evidence-base, and that are appropriate for the population(s) of focus.	✓
Expand or Enhance Existing Residential Services		✓
ASAM Levels of Care		✓



Medical Withdrawal (Detoxification)	When medical withdrawal (detoxification) is performed, it must be accompanied by injectable extended-release naltrexone to protect such participants from Opioid overdose in relapse and improve treatment outcomes for clients Substance Use Disorder (SUD) and Medication for Opioid Use Disorder (MOUD).	√ <sup>1</sup>
Medication-Assisted Treatment (MAT)	MAT using one of the FDA-approved medications for the maintenance treatment of Opioid Use Disorder (OUD) i.e., Methadone, Buprenorphine/Naloxone products, Buprenorphine products including Sub-lingual Tablets/Film, Buccal Film, and Extended Release, Long-acting Injectable Buprenorphine Formulations and Injectable Naltrexone.	√
Medications for HIV, HBV, TB, STD/STI, and Psychotropic Drugs		X
Provide Residential or Outpatient Treatment Services when the Facility Has Not Yet Been Acquired, Sited, Approved, and Met All Requirements for Human Habitation and Service Provision		X
Purchase, Provide, or Prescribe Marijuana or Use of Medical Marijuana for Treatment		X
Recovery Housing / Supported Housing	Please see OhioMHAS Guidance for additional guidance.	√
Residential Treatment		√

**SOR - Additional Explanation**

<sup>1</sup> Medical withdrawal (detoxification) is not the standard of care for Opioid Use Disorder (OUD), is associated with a very high relapse rate, and significantly increases an individual's risk for Opioid overdose and death if Opioid use is resumed. Therefore, medical withdrawal (detoxification) when done in isolation is not an evidence-based practice for Opioid Use Disorder (OUD). If medical withdrawal (detoxification) is performed, it must be accompanied by injectable extended-release naltrexone to protect such participants from Opioid overdose in relapse and improve treatment outcomes.



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Direct Costs	Explanation	SOS
<b>Personnel &amp; Administrative</b>		
Administrative Grant Costs		√ <sup>1</sup>
Fringe Benefits	<p>Payments of Fringe Benefits such as: Medical/Dental/Vision Benefits, Supplements, Retirement Match for employees or staff at the implementing Agency for the Grant Program. The Agency must provide rate as percentage of personnel salaries or the specific cost for each benefit.</p> <p>Total Fringes in excess of 35% of personnel costs will need justification in the comments or upload an explanation into the GFMS system in order for the Department to validate the requested rate.</p>	√
Overtime Compensation		X
Payment of staff salary while on jury duty	Given Applicable Agency Policy.	√
Pre-employment Drug Screening		√
Recruitment Costs/Job Marketing	<p>These costs may include help-wanted advertising costs, costs of travel by applicants for interviews for prospective employment, and travel costs of employees while engaged in recruiting personnel. Grant funds may not be used for a prospective trainee's travel costs to or from the recipient organization for the purpose of recruitment. However, other costs incurred in connection with recruitment under training programs, such as advertising, may be allocated to a Grant-Supported Project according to the provisions of the applicable cost principles.</p>	X



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Salary/Payroll	<p>Payments of salaries, wages, payroll, personnel charges made to or for employees on staff at the implementing Agency for the Grant Program. This includes payroll taxes such as FICA i.e., Social Security and Medicare.</p> <p>Award funds may not be used to pay the salary of an individual at a rate in excess of Executive Level II. The Executive Level II salary can be found in SAMHSA's standard terms and conditions for all Awards at: <a href="https://www.samhsa.gov/grants/grantsmanagement/notice-award-noa/standard-terms-conditions">https://www.samhsa.gov/grants/grantsmanagement/notice-award-noa/standard-terms-conditions</a>. Effective January 3, 2021, the salary limitation for Executive Level II is \$199,300.</p>	✓
Severance Pay	Allowable only to the extent that such payments are required by law, are included in the employer-employee agreement, or meet the circumstances of particular employment.	X
Sign-on Bonus		X
Taxes	Such costs include taxes that an organization is required to pay as they relate to employment, services, travel, rental, or purchasing for a project. Recipients must avail themselves of any tax exemptions for which activities supported by Federal funds may qualify. State sales and use taxes for materials and equipment are allowable only when the State does not Grant a refund or exemption on such taxes.	X
Trainee Costs	Allowable if permitted by statute, regulation, or program policy, as defined in the authorizing document, and included in the NOA.	✓ <sup>2</sup>
Tuition Reimbursement/Student Loan Repayment		X

**SOR - Additional Explanation**

<sup>1</sup>No more than 5 percent of the total Grant Award may be used for Administrative and Infrastructure Development costs.

<sup>2</sup>Allowable if trainee is paid as staff.



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Direct Costs	Explanation	SOS
<b>Travel</b>		
Airfare		X
Costs for Staff to Attend a Conference		X
Costs for Staff to Attend a Training		✓
Lodging	Overnight lodging may be reimbursed only when staff is traveling on official business and is either: (a) At a location greater than forty-five miles of both the staff residence and headquarters, or (b) At a location greater than thirty miles of both the staff's residence and headquarters for conference purposes. If lodging is at the conference site or a hotel identified in the conference registration materials as one of the conference hotels, it may be reimbursed at actual cost, provided such cost is reasonable as determined by the head of the Agency.	X
Meal per Diem	Provide a breakdown of the meal costs. Reimbursement for meals is authorized only when overnight lodging is required. If conference event includes or provides a meal, the staff shall not be reimbursed for that same meal in the per diem rate. Maximum rates for lodging and per diems for meals and incidentals are set by location. These rates are available at <a href="http://www.gsa.gov/perdiem">www.gsa.gov/perdiem</a>	X <sup>1</sup>
Mileage Reimbursement	Mileage reimbursement must include the rate per mile and anticipated number of miles. The rate shall not exceed State of Ohio travel rates as specified at: <a href="https://obm.ohio.gov/areas-of-interest/agency-overview/obm-travel-rule/obm-travel-rule">https://obm.ohio.gov/areas-of-interest/agency-overview/obm-travel-rule/obm-travel-rule</a> .	✓

**SOR – Additional Explanation**

<sup>1</sup> Provide a breakdown of the meal costs. Reimbursement for meals is authorized only when overnight lodging is required. If conference event includes or provides a meal, the staff shall not be reimbursed for that same meal in the per diem rate. Maximum rates for lodging and per diems for meals and incidentals are set by location. These rates are available at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)



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Direct Costs	Explanation	SOS
<b>Equipment</b>		
Audiovisual Equipment, VR Headsets	Equipment items that cost \$5,000 or more requires prior approval and additional reporting.	√ <sup>1</sup>
EKG Machine for Medication-Assisted Treatment (MAT) Program	Equipment items that cost \$5,000 or more requires prior approval and additional reporting.	√
Headphones, Earbuds for Participants	For use at the Treatment facility for Evidence Based Interventions requiring use of this equipment.	√
Laptops, Tablets, Computers, Scanners	Payments for the purchase of any new or used equipment and computers. Any use of funds for equipment, computers, or computer software must be justified in terms of the relationship of the purchase to the program or activity. Equipment items that cost \$5,000 or more requires prior approval and additional reporting.	√
Office Furniture	Payments for the purchase of any new or used furniture. Any use of funds for furniture must be justified in terms of the relationship of the purchase to the program or activity. Assets - The handling of assets purchased by the Award will follow the rules set forth in OHMAS Policy FIN-02 and Ohio Revised Code Section 125.16 and DAS Directives GS-D-05 & GS-D-06.	√ <sup>2</sup>
Other (e.g., construction/renovation/large equipment, etc.)	Assets are property costing more than \$1,000 or items that have the potential of storing sensitive data any equipment containing data (i.e., computers, handheld cellular devices, electronic notebooks, transcribers, etc.) must have sensitive and proprietary information removed before it is salvaged. Assets will need to be entered into the asset system and may need to be returned at the end of the Grant.	X





Purchase or Lease of one Vehicle per County ADAMH Board Area, Not to Exceed \$25,000	Must be used to transport program participants to and from treatment services. Requires prior approval.	✓
Recovery Housing or Supportive Housing furniture items: a. Washer and dryer unit b. Hood suppression unit (included as infrastructure) c. Couch d. Bed frame f. Bunk bed set g. Mattress h. Mattress cover (bed bug protection) i. Coffee table j. End table k. Desk l. Dresser m. TV and accessories n. Dining room table set o. Key fob system p. Key fob deadbolt e. Security system	Payments for the purchase of any new or used furniture. Any use of funds for furniture must be justified in terms of the relationship of the purchase to the program or activity.  Assets - The handling of assets purchased by the Award will follow the rules set forth in OHMAS Policy FIN-02 and Ohio Revised Code Section 125.16 and DAS Directives GS-D-05 & GS-D-06.	✓
Software Upgrades/Enhancements	One-time limited use as approved.	✓
Trailers and Modular Units		X
<b>SOR - Additional Explanation</b> <sup>1</sup> Any equipment purchases must be owned by the Grantees/Sub-Awardees organization and cannot be purchased as gifts for clients. Equipment may be loaned out to program participants but must be collected by the Grantee upon termination of services.  <sup>2</sup> Purchases must be used for office furniture for SOR personnel and SOR programs i.e., Group Room. Furniture is also permissible for Recovery Houses and Sober Living but must remain with the Agency.		



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Direct Costs	Explanation	SOS
<b>Supplies</b>		
12-Step Materials (NA Books, AA Books, Key Tags, Lamination) that Remain with the Agency or Organization	Cannot be provided for participants outside of the Agency or organization.	✓
Car Seat, Crib, Pack-N-Play, Strollers for the parent	Participants enrolled and engaged in a Treatment or Recovery Program or transitioning to Mainstream Housing.	✓
Consortium Agreements	Consortium Agreements are between entities which may or may not include the Grant participant working collaboratively on an Award supported project. They address the roles, responsibilities, implementation, and rights and responsibilities between entities collaborating on an Award.	✓
Consultants	Consultants are participants retained to provide professional advice or services for a fee. Travel for consultants and contractors should be shown in this category along with consultant/contractor fees.	✓ <sup>1</sup>
Contracts	Contracts are a legal instrument by which the Grant Recipient purchases goods and services needed to carry out the project or program under a Federal Award. Contracts include Vendors, Dealers, Distributors, or other Sellers that provide. For example: Supplies, Expendable Materials, or Data Processing Services in support of the project activities.	✓ <sup>2</sup>
Electronic Medical Records Subscription		✓
Employment-Based Program Supplies: <ul style="list-style-type: none"> <li>a. Participant work boots</li> <li>b. Participant work gloves</li> <li>c. Materials for a farm-based vocational program</li> <li>d. Welding sticks or wire</li> <li>e. Auto parts</li> </ul>		✓



f. Lawnmower parts g. Lumber		
Fentanyl Test Strips		X
Needle Exchange Supplies		X
Parental/Legal Guardian Support Items to be used with children of participants: a. Breast pump b. Car seat c. Crib d. Diaper Bag and Contents for Travel (contents may include diapers, ointment, wipes, changing pad, onesie, blanket, etc.) e. Stroller	Welcome kits for participants engaged or enrolled in a Treatment or Recovery Program and transitioning to Mainstream Housing. Refills are allowed.	✓
Personal Protective Equipment	Masks, gloves, sanitizing items	✓
Printing/Copying Costs	Payments for printing or copying materials for general office use or for the distribution to clients/consumers. Business cards are included in this description. Any Direct Costs not listed on the Budget Page i.e., Bus passes, and Vouchers to participants can be reported in the "Printing/Copying" line item with a detailed description in the Narrative.	✓
Promotional Items (including but not limited to clothing, bracelets, commemorative items, pens, bottles/mugs/cups, folders/folios, lanyards, conference bags, stress balls, magnets)		X
Sub-Awardees/Sub-Recipients	Sub-Recipient means a non-Federal entity that receives a Sub- Award from a pass-through entity to carry out part of a Federal Award, including a portion of the scope of work or objectives.	✓ <sup>3</sup>
Subscriptions	Purchases of subscriptions to published materials for trainings/meetings, program participants, and staff.	✓ <sup>4</sup>



**SOR – Additional Explanation**

<sup>1</sup> *Consultants are allowed as Staff or as a Sub-Contractor. Travel for Consultants is not allowed.*

<sup>2</sup> *Sub-Contractors must adhere to project requirements and guidelines and be used to meet the goal of the project.*

<sup>3</sup> *Funds may not be expended through the Grant or a Sub-Award by any Agency which would deny any eligible client, participant, or individual access to their program because of their use of FDA-approved medications for the treatment of Substance Use Disorders (SUD) i.e., Methadone, Buprenorphine products including Buprenorphine/Naloxone combination formulations and Buprenorphine Mono-product formulations, Naltrexone Products including Extended-Release, Oral Formulations, and Implantable Buprenorphine.*

<sup>4</sup> *Subscriptions during the project period such as group programming workbooks, are allowed. Subscriptions for trainings and meetings are not.*

Direct Costs	Explanation	SOS
<b>Contractual</b>		
Construction/Repair Costs, Capital Expenditures		X
Grant Program Advertisements	Including but not limited to flyers, ads, billboard advertisement for educational campaigns. <i>Note: Agency or Organizational Marketing is not allowed.</i> For each publication that results from U.S. Department of Health and Human Services Grant-supported activities, participants must include	√ <sup>1</sup>



	<p>an Acknowledgment of Grant Support using one of the following statements:</p> <p>“This publication was made possible by Grant Number ____ from _____.”</p> <p>“The project described was supported by Grant Number ____ from .”</p> <p>Participants also must include a disclaimer stating the following: “Its contents are solely the responsibility of the authors and do not necessarily represent the official views of the [SAMHSA].”</p>	
Honorarium		Not allowed. See personal service contracts
Personal Service Contracts		√ <sup>2</sup>
<p><b>SOR – Additional Explanation</b></p> <p><sup>1</sup>If the recipient plans to issue a press release concerning the outcome of HHS Grant-supported activities, it should notify SAMHSA in advance to allow for coordination. One copy of each publication resulting from work performed under an HHS Grant-supported project must accompany the annual or final progress report submitted to SAMHSA. The SAMHSA and OhioMHAS Logos should not be included on printed materials. This is a standard operating procedure per SAMHSA and OhioMHAS. OhioMHAS does not have to approve printed materials prior to distribution. In the past, OhioMHAS asked for materials prior to distribution because the OhioMHAS Logo was included. However, the OhioMHAS staff should receive a copy of all printed materials so that they can be shared with SAMHSA with the end of year Grant reporting and to check for Grant compliance.</p> <p><sup>2</sup> Unallowable when the primary intent is to confer distinction on, or to symbolize respect, esteem, or admiration for the recipient of the Honorarium. A payment for services rendered, such as a speaker’s fee under a conference Grant, is allowable.</p> <p><sup>3</sup> Sub-Contractors must adhere to project requirements and guidelines and be used to meet the goal of the project.</p>		



Direct Costs	Explanation	SOS
<b>Other</b>		
Clothing for Staff		X
Staff Conference Attendance Fees		✓
Food or Food Vouchers for Staff and Participants, Including Coffee and Coffee Supplies		X
Food or Food Vouchers for Staff Participants, Including Coffee and Coffee Supplies		X
Participant Debt, Fines, or Penalties: a. Payment assistance for a participant to obtain a title on their personal vehicle. b. Payment of processing fee to initiate payment plan for participant's license suspension. c. Related to eviction or traffic violations		X
Planning (e.g., research, needs assessment, surveys, evaluation, etc.)		✓
Registration Fees	For training and conferences as permitted by the Grant	✓
Workforce Development/Training	Training that covers evidence-based prevention, treatment, and Recovery Support Interventions that are not covered by another funding source or offered by OhioMHAS, another State Department, or Federal Agency free of charge.	✓
Indirect Costs	Explanation	SOS
Books/Journals		✓
Depreciation or Use Allowances		X



Dues or Membership Fees	Organizational membership in business, professional, or technical organizations or societies. Payment of dues or membership fees for an individual's membership in a professional or technical organization is considered a fringe benefit or an employee development cost.	X
Fleet	As allowable per the Grant.	✓
Hazardous Waste Disposal		X
Insurance	If required by the Grant.	✓
Legal Services	Prior to incurring costs that are extraordinary or unusual, recipient should receive prior approval from GMO.	X
Maintenance/Repair	Within the limits of the Grant and must be approved by OhioMHAS	✓
Phone Bill/Utilities	Cell phone or office phone (including monthly payment for duration of project period) for project staff.	✓
Rent/Lease		✓
<p><b>SOR – Additional Explanation</b>  <sup>1</sup> Depreciation or use charges on equipment or buildings acquired under a federally supported project are not allowable.</p>		



General/ Misc.	Explanation	SOS
<b>Other Costs &amp; Services</b>		
Agency Audit Expenses		✓
Ankle Monitors		X
Bus Passes for Participants/Small Denomination Gas or Taxi Fare Gift Cards (\$10-\$15)	Given to participants for transportation to treatment services only.	✓
Cash Payments/Gift Cards		X
Childcare while Parent(s)/Guardian(s) is Attending Treatment Services		✓
Consumer/Provider Board Participation		N/A
Contingency Funds	Contributions set aside for events whose occurrence cannot be foretold with certainty as to time, intensity, or assurance of their happening. Contingency funds do not include pension funds, self- insurance funds, and normal accruals for severance and post-tirement health costs.	X
Evidence-based Contingency Management Programming	Maximum \$15 per contingency, no more than \$75 per participant per year according to SAMHSA Contingency Management Guidelines and approved by OhioMHAS.	✓
Fundraising Costs		✓
Incentives	See GPRA and Contingency Management.	X
Invention, Patent, or Licensing Costs		X
Hygiene (Basic) Items	May include basic personal hygiene items such as dental kits (toothbrush, toothpaste, dental floss, non-alcohol containing mouth wash), deodorant/antiperspirant, soap, and shampoo. For participants enrolled and engaged in a Treatment Program.	✓





Legal Assistance	Details to follow. Please contact project lead for legal assistance related questions. For participants enrolled and engaged in a Treatment or Recovery Program.	✓
Non-Treatment Related Event Costs (tents, banners, sponsorships, etc.)		X
Office Decorations		X
Payment of Any Lease Beyond the Project Period		X
Payment of State Identification Card	For Grant-funded participant if required to access treatment services.	✓
Pre-Award (Pre-Agreement) Costs		X
Program Participant Rent at Recovery Housing or Supportive Housing	Cannot be paid to the participant directly. Rent for participants enrolled and engaged in a Treatment or Recovery Program.	✓
Provide Financial Assistance to Any Organization Other Than Public or Not for Profit 501(C)(3)		X
Public Relations Costs	Costs of communicating with the public and the press about specific activities or accomplishments under the Grant-supported activity or other appropriate matters of public concern.	✓
Rent Assistance for Independent Housing	Application fees, rental deposits, rental assistance, utility deposits, and utility assistance for up to 2 months for participants enrolled and engaged in a Treatment or Recovery Program transitioning to Mainstream Housing.	✓
Resume Maker Program to Assist Eligible Participants Obtain Employment		✓
Satisfy Any Requirement for the Expenditure of Non-Federal Funds as a Condition for the Receipt of Federal Funds		X
Stipends/Scholarships		X
Developmentally appropriate supplies and activities	Items such as developmentally appropriate supplies and activities to allow participants to participate in research protocols or, if age appropriate, in programs or projects serving children.	✓