



Georgia Investments in Housing Grant

This document contains examples of allowable expenditures under the five (5) eligible uses of funds for the Georgia Investments in Housing program. Subrecipient expenditures should be consistent with their respective application to be considered allowable, even if included within the list below. This list is not all inclusive and will be updated as necessary.

Eligible Use of Funds	Examples include:
Real property acquisition (Housing Trust Fund)	<ul style="list-style-type: none"> • Cost of acquiring improved or unimproved property, to include legal and closing costs
Site improvements and development hard costs (Housing Trust Fund)	<ul style="list-style-type: none"> • Development hard costs – the actual cost of constructing or rehabilitating housing, to include but not limited to: <ul style="list-style-type: none"> • Demolition • Utility connections • Site improvements, including onsite roads, sewer lines, and water lines • Complying with various standards such as: <ul style="list-style-type: none"> • State and local codes, ordinances, and zoning requirements • Federal accessibility standards for people with disabilities • Energy efficiency standards • Reasonable related soft costs
Reasonable administrative and planning costs (Housing Trust Fund)	<ul style="list-style-type: none"> • Reasonable personnel costs for overall program management, coordination, monitoring, and evaluation • Rental or purchase of equipment / office supplies for the administration of the program
Housing rehabilitation; (HOME Investment Partnership) and New construction of housing (HOME Investment Partnership)	<ul style="list-style-type: none"> • Development hard costs – the actual cost of constructing or rehabilitating housing, to include but not limited to: <ul style="list-style-type: none"> • Cost to meet new construction / rehabilitation property standards set forth in 24 CFR 92.251 • Demolition of existing structures • Utility connections including off-site connections from the property line to the adjacent street • Improvements to the project site that are in keeping with improvements of surrounding, standard projects. Site improvements may include on-site roads and sewer and water lines necessary to the development of the project • Costs to construct or rehabilitate laundry and community facilities that are located within the same building as the housing and which are for the use of the project residents and their guests • Reasonable related soft costs



Eligible Expenditures - Continued

Further examples of hard costs include, but are not limited to:

- Contractor general conditions (e.g. labor, overhead, profit)
- Contractor general requirements (e.g. rental tools and equipment necessary to build the respective project(s))
- Tools and equipment necessary to build the respective project(s) for work done in-house. Should not be able to be construed as a personal vehicle (ex: F150)
- Demolition of existing structures
- Concrete (e.g. cast in place concrete)
- Masonry (e.g. brick or stone work and repair)
- Metals (e.g. steel decking, structural components, railings)
- Wood, Plastics, Composites (e.g. framing, cabinets, carpentry, wood decking, stairs)
- Thermal and Moisture Protection (e.g. roofing, waterproofing, insulation)
- Doors, Frames, and Windows (including hardware, e.g. door handles)
- Finishes (e.g. paint, wallpaper, tile, flooring, ceiling panels)
- Specialties (e.g. toilet, bath, laundry accessories)
- Furnishings (e.g. window shades, countertops, ceiling fans)
- Conveying Equipment (e.g. wheelchair lifts)
- Fire Suppression (e.g. sprinkler lines)
- Plumbing (e.g. piping systems, fixtures, meters)
- Electrical (e.g. wiring systems, cable lines, fixtures, smoke and CO2 detectors, meters, security systems)
- Heating, Ventilating, and Air Conditioning (HVAC) (e.g. air ducts, heating and cooling equipment, fixtures, gas lines)
- Earthwork (e.g. landscaping)
- Exterior Improvements (e.g. gutters, curbs, pavers, asphalt)

Related soft costs include, but are not limited to:

- Architectural, engineering, or related professional services required to prepare plans, drawings, specifications, or work write-ups, etc.
- Paying some fees, including attorney fees, title fees, building permit fees, and impact fees
- Dwelling furniture and appliances, to include kitchen and laundry appliances
- Environmental reviews
- Compliance costs – legal, accounting, and audit services

Ineligible expenditures include, but are not limited to: Developer fees, loans, wrap-around services*, and equipment that can be construed as a personal vehicle.

**24 CFR Part 92.206(d)(6) states, "Staff and overhead costs of the participating jurisdiction directly related to carrying out the project, such as work specifications preparation, loan processing inspections, and other services related to assisting potential owners, tenants, and homebuyers, e.g., housing counseling, may be charged to project costs only if the project is funded and the individual becomes the owner or tenant of the HOME-assisted project..."*