

K12 SWP 2022/23 Allowable Activities and Costs

- ✓ **Communication Costs** (telephone, telegrams, postage, messenger) *Prior Approval
- ✓ **Compensation for Personnel Services** (salary, wages, fringe benefits). Funds can be used to pay the salaries of certified and classified staff directly supporting your CTE program/pathway. Work performed must be integral to a project or activity. The cost for work performed should be accurate, reasonable and properly allocable. LEAs must ensure that the costs do not fall under supplanting.
- ✓ **Equipment** (low value assets with a value greater than \$250 - \$4,999)
- ✓ **Indirect Expenditures** (Maximum rate of 4% per CCCCO)
- ✓ **Materials & Supply Costs** (only those actually used for performance of sponsored agreement)
- ✓ **Meetings and Conferences:** The primary purpose of which is the dissemination of technical information, are allowable. This include costs of meals, transportation, rental of facilities, and other items incidental to such meetings or conferences.
- ✓ **Memberships:** Only Institutional memberships (Business, Technical, and Professional Organization or Periodical memberships are allowed. The application must justify why the statement of work cannot be accomplished without paying for such membership.*Prior approval
- ✓ **Professional and Consultant Services:** Grantees may procure the services of subject matter experts to assist in the development of career pathways. Services rendered must directly align with the workplan and meet the stated outcomes. LEAs must adhere to district contracting and procurement guidelines. Additionally, grantees should consider how these services would be provided post the grant funding to ensure sustainability of the program.

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- ✓ **Publication and Printing Costs** (related only to funded project activities)
- ✓ **Maintenance & Repair Costs** (keeping in efficient operating condition). Maintenance of equipment that neither adds to the permanent value of the property nor prolongs its intended life is allowed. Costs must be pre-approved and provide direct benefit to the execution of the approved work plan and must be necessary to carry out approved activities. If the maintenance and repairs are to be used for purposes other than serving the students and programs that are the focus of the grant, the charge to the grant should be proportional to the use of the facility by the grant supported programs. LEAs must take into consideration that the requirement that these funds not supplant. Pre-approval is required.
- ✓ **Student Support** (related only to funded project activities): Funds may be used to provide student support such as costs associated with supporting students to find, apply, and interview for interhips. Materials may be purchased and must be kept on site for the students to use. The student is not allowed to keep the materials once the class and/or internship has concluded.
- ✓ **Travel:** Only travel necessary for the project is allowed. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees.
- ✓ **Out-of-State Travel :** Will be closely scrutinized and must be disclosed in the Budget summary. Pre-approval is required.

K12 SWP 2022/23 Unallowable Activities and Costs

- ✘ **Advertising and Public Relations**
- ✘ **Alcoholic Beverages**
- ✘ **Alumni Activities**
- ✘ **Audit Costs**
- ✘ **Bad Debts**
- ✘ **Commencement and Convocation Costs**
- ✘ **Contingencies**
- ✘ **Contributions or Donations Given or Paid Out** (cash, property, services)
- ✘ **Entertainment Costs:** Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (e.g tickets to shows/sports events, meals, lodging, rentals, transportation, and gratuities.
- ✘ **General Purchase Equipment:** Furnishings, modular offices, telephone, networks, information technology equipment systems, air conditioning equipment, reproduction and printing equipment, motor vehicles, etc.
- ✘ **Fines and Penalties:** Costs resulting from violations of, or failure of the institution to comply with Federal, State, and local or foreign laws and regulations.
- ✘ **Fundraising and Investment Costs**

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- ✘ **Gifts of Public Funds:** (awards, memorabilia, honoraria, gifts, souvenirs, etc). Pencils, pens, mouse pads, t-shirts, etc given out (under the marketing banner). This would be considered a gift of public funds.
- ✘ **Improvements:** Improvements for land, building, or equipment that materially increases their value or useful life are unallowable as a direct cost.
- ✘ **Lobbying**
- ✘ **Losses on Other Sponsored Agreements or Contracts**
- ✘ **Proposal Costs**
- ✘ **Maintenance & Repair Costs:** (construction, remodeling, increasing value). Construction and remodeling, which increase the value of an asset or appreciably extend its useful life, are not allowed.
- ✘ **Student Expenses, Activities or Direct Services :** Funds cannot be used to compensate students, provide direct services to students (e.g. conference registration fees, airfare, lodging, uniforms, bus passes, giftcards, intramural activities, student publications, student clubs, stipends, subsidized internships, etc)
- ✘ **Selling and Marketing:** Cost of selling and marketing any products or services of the institution are unallowable.
- ✘ **Out-of-Country Travel**