

Federal Grants Manual: Allowability Policies and Procedures



2024-2025

Sacramento City Unified School District

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SCUSD Mission

Students graduate as globally competitive lifelong learners,
prepared to succeed in a career and higher education institution of their choice
to secure gainful employment and contribute to society.

SCUSD Vision

Every student is a responsible, productive citizen in a diverse and competitive world.

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1. Introduction

In accordance 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Sacramento City Unified School District, maintains a financial accountability system for how the District will administer federal funds. The manual contains the internal controls and grant management standards used by the District to ensure that all federal funds are lawfully expended. It describes in detail the District's financial management system, including cash management procedures; procedures for determining the allowability of expenditures; time and effort reporting; procurement policies; inventory management protocols; record retention; and sub-recipient monitoring responsibilities.

2. Budgeting Procedures

Needs Assessment

The District conducts a data based needs assessment yearly to prioritize needs based on Equity, Access and Social Justice. The Needs Assessment includes a brief snapshot of the District's demographic profile; a description of the strategic planning process the district uses; a description of data gathered from focus group interviews; a data review of a variety of student, school, and district information; and a review of other districts' Strategic Plans/Local Control and Accountability Plan (LCAP).

The Board of Education, Superintendent, and Chiefs (Cabinet Members) reviews, assess and prioritizes the needs of the District based on Equity, Access and Social Justice.

LCAP Parent Advisory Committee

The District establishes a Local Control and Accountability Plan (LCAP) Parent Advisory Committee, as per California Education Code 52062 and 52063, to review and comment on the LCAP. Staff, teachers, administrators, bargaining partners, community members, parents/guardians and students - including foster youth, homeless, and those from low-income and English Learner communities - are to be consulted to provide feedback on the plan.

School Site Council (SSC)

California Education Code 52852 requires that a school site council shall be established at each school that participates in Title I. The school site council meet regularly to complete the following activities:

- Elect officers
- Develop/revise by-law (optional)
- Advise the annual revision of the School Plan for Student Achievement (SPSA)
- Recommend the annual revisions to the SPSA for Board approval
- Approve revisions to the site categorical budget and SPSA
- Monitor the implementation of the site categorical budget and activities in the SPSA
- Annually evaluate the activities in the approved SPSA

Budget Development

Budget Services oversee all accounts within the district's budget. They provide detailed information of how the district spends its resources. In addition, Budget Services reports expenditure information to federal, state and local government on a regular basis.

When a grant award is approved by the Board of Education, Budget Services will receive a copy of the grant award letter and the Fund Specialist/Budget Analyst will set up the grant award as required.

3. Determining Allowability of Costs

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application may need prior approval from the granter.

When determining how the grant funds will be spent, the program/site administrator and Director of State and Federal Programs will review the proposed cost to determine whether it is an allowable use of federal grant funds *before* obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in Education Department General Administrative Regulations (EDGAR), 2 C.F.R. Part 3474 and 2 C.F.R. Part 200. The following factors must be considered when making an allowability determination specific to each program.

When using **Title I funds**, the program/site administrator must verify the proposed good or service is included in the approved SPSA plan. Expenditures are audited to ensure expenditures are allowable and part of the sites SPSA plan. Please refer to the Guide to Allowable Title I & LCFF Expenditures for more information.

Particular regulations apply for the **Federal Stimulus funds** in response to COVID-19:

CARES Act Funding

The Coronavirus Aid, Relief and Economic Security (CARES) Act was signed into law on March 27, 2020 to provide funding for states to respond to COVID-19 emergency in K-12 schools.

The sources of funds are the Elementary and Secondary School Emergency Relief Fund (ESSER Fund), Governor's Emergency Education Relief Fund (GEER Fund), and Learning Loss Mitigation Funding (LLMF). These are used to specifically address the impact of COVID-19.

The CARES funds are federal funds, the requirements are similar to other federal funds that the district receives.

The CARES Act require that capital expenditures for items that cost \$5,000 or more have prior written approval. The following link is to the ESSER/GEER Capital Expenditures Pre-Approval Application. [Federal Stimulus Capital Expenditures Approval - Federal Stimulus Funding \(CA Dept of Education\)](#)

CRRSA Act Funding

In response to COVID-19 the U.S. Congress passed the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act which was enacted on December 27, 2020.

The two main funding sources are the ESSER II fund and the GEER II fund.

ARP Act Funding

In response to COVID-19, the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the CARES Act signed into law on March 27, 2020, and the CRRSA Act signed into law on December 27, 2020.

The main funding source is ESSER III.

Please visit CDE website for information on allowable costs <https://www.cde.ca.gov/fg/cr/index.asp> or contact your Budget Fund Specialist/Analysts.

SCUSD follows 2 C.F.R. §200 regulations and **all costs** must be in compliance with the next guidelines:

Necessary and Reasonable

All costs must Be Necessary and Reasonable for the performance of the federal award. The program/site administrator must consider these elements when determining the reasonableness of a cost. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the department, program, or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arms-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the federal award.
- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the district, its employees, its students, the public at large, and the federal government.
- Whether the district significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. 2 C.F.R. §200.404.

While 2 C.F.R. §200.404 does not provide specific descriptions of what satisfies the “necessary” element beyond its inclusion in the reasonableness analysis above, necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective.

When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant program.
- Whether the cost is identified in the approved budget or application.
- Whether there is an educational benefit associated with the cost.

- Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- Whether the cost addresses program goals and objectives and is based on program data.

Allocable to the federal award

All costs must be Allocable to the federal award. A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 C.F.R. §200.405. For example, if 50% of an employee's salary is paid with grant funds, then that employee must spend at least 50% of his or her time on the grant program.

Consistent with policies and procedures

All costs must be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the district.

- Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.
- Consistent treatment. A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.

Adequately documented

All costs must be adequately and properly documented. All costs must be determined in accordance with Generally Accepted Accounting Principles (GAAP), unless provided otherwise in CFR Part 200.

Not included as a match or cost-share

Costs cannot be included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such. Some federal program statutes require the non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.

Be the net of all applicable credits

The term "applicable credits" refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 C.F.R. §200.406.

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins), along with accompanying program regulations, District regulations, non-regulatory guidance and grant award notifications.

Frequent Types of Costs

All travel is approved by completing the Travel Request Form (ACC-F014). It is the responsibility of the department or school site to ensure that adequate funds are budgeted and available for their travel

request(s). A copy of the approved Travel Request Form is required with travel reimbursements. General Services Administration (GSA) establishes the per diem rate for destinations within the Continental United States (CONUS).

Per diem rates for destinations are listed on the GSA website at <http://www.gsa.gov/perdiem>.

Please review the [SCUSD Travel Guidelines](#) for the districts policies and procedures on travel.

Selected Items of Cost

Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-200.475. Assumptions should be avoided regarding an item allowability because it is specifically listed in the regulation, as it may be unallowable despite its inclusion in the selected items of cost section. [Refer to C.F.R. Part 200](#)

The expenditure may be unallowable for a number of reasons, including: the express language of the regulation states the item is unallowable; the terms and conditions of the grant deem the item unallowable; or State/local restrictions dictate that the item is unallowable. The item may also be unallowable because it does not meet one of the cost principles. For example, the item is applicable to the grant, but the price is too expensive, which would make the purchase unreasonable, which automatically makes it unallowable. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

District staff responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of cost section. The District must follow these rules when charging these specific expenditures to a federal grant. When applicable, district staff must check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, district and program-specific rules may deem a cost as unallowable and district staff must follow those non-federal rules as well.

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Individuals with Disabilities Education Act (IDEA) Part B and Preschool) along with accompanying program regulations, District regulations, non-regulatory guidance, and grant award notifications.

As a practical matter, district staff should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of students for which they are allocated. This means, for instance, that funds allocated under Title III of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for English Learners must only be spent on EL students and cannot be used to benefit non-EL students.

Helpful Questions for Determining Whether a Cost is Allowable

In addition to the cost principles and standards described above, district staff can refer to this section for performing an allowability analysis. To help determine the allowability of a purchase, please see the following questions below:

- Is the proposed cost allowable under the relevant program?
- Is the proposed cost consistent with an approved program plan and budget?
- Is the proposed cost consistent with program specific fiscal rules?
- Is the proposed cost consistent with EDGAR?
- Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

Guide to Allowable Title I & LCFF Expenditures

A) Title I Guidance

Federal law directs that Title I funds are to be used for the purpose of **raising the student achievement of low income students to proficient and above**. In addition, a Title I Schoolwide Program can utilize funds to enhance the educational efficacy of the entire school. **Professional learning** to enhance teacher effectiveness and **parent engagement** to build parent capacity are considered critical to this primary intent.

When determining if expenditures are appropriate for Title I funding, ask the following questions:

- Is this expenditure directly related to the high-need, core student achievement areas as identified in the SPSA and specifically described there?
- If the expenditure is for professional learning, is it aligned to student needs and delineated in the SPSA?
- If the expenditure is for parent engagement, does this expenditure increase the understanding of parents in how to support their students in being successful in school and is it specifically described in the SPSA?
- For all Title I funded expenditures: is the expenditure “reasonable and necessary”?
- For questionable expenditures, “is there a better resource to use”?
- Clerical and administrative duties are not allowable with Title I funds. If a position requires these duties, the position must be split funded with state funds for the time devoted to these activities. Title I funds only pay for non-clerical/administrative portions of the position.
- Title I can only provide funding for supplemental duties, beyond basic duties. These positions should be split-funded with Title I funding the supplemental duties.

If you are unsure if a proposed expenditure meets guidelines, please call State and Federal Programs at 643-9051 or email Kelley-Odipo@scusd.edu.

B) Guidance for LCFF Supplemental and Concentration (S&C) Funds Identified as 0007 (Low Income/Foster) and 0009 (English Learner)

California Education Code states that services funded by the Local Control Funding Formula (LCFF) targeted funds must be **principally directed toward, and effective in** meeting the district’s goals for low income, English learner, homeless or foster youth (also referred to as “unduplicated”), and/or numerically-significant student groups. Schools may utilize the funds on a schoolwide basis but must describe how the services/actions are **principally directed to and effective in** meeting goals for unduplicated pupils. For any schools with less than 40% unduplicated pupils, they must describe how the services and actions are principally directed to AND **most effective** in meeting goals for English Learners, low income students, and foster youth. These schools must also provide the basis for the determination of **most effective use** by describing any alternatives considered and citing supporting research, experience or theory as justification.

While Supplemental and Concentration (S&C) funds allocated to school sites are fiscally classified as ‘unrestricted’, they are to be committed in alignment with the guidance above and justifiable using the following questions as checkpoints:

- Does this service increase or improve what is provided to unduplicated students as compared to what is provided to all students?

- How does this service or action support the needs, conditions, or circumstances of unduplicated students?
- How will this service be effective in meeting the aligned SPSA goal with a measurable outcome?

For additional information about LCFF and the integration of the SPSA into the district's LCAP, please contact Krystal Thomas at Krystal-Thomas@scusd.edu.

Site-based expenditures utilizing LCFF Supplemental/Concentration funds are categorized by (a) LCAP Goal and (b) California School Dashboard indicator area. All actions/services implemented with federal funds or LCFF S&C funds must be *above and beyond* the basic school program offered to all students as part of their Free and Public Education and must be effective in meeting goals for *unduplicated students*

Each expenditure is classified by resource code according to the student group it is principally benefitting (Low Income (0007), English Learners (0009)).

LCAP Goal	Dashboard Indicator Areas	Examples of Aligned Purposes	Examples of Actions/Services
1	Academic Indicator: Math	<ul style="list-style-type: none"> Support students to meet and exceed grade-level standards in Math and/or ELA 	<ul style="list-style-type: none"> Professional Learning including supplementing collaboration time, conferences, substitute release time, contracts <i>Supplemental</i> instructional materials to enhance the base program - where appropriate to purpose, might include books/printed materials, technology (software and/or hardware), Academic Intervention/supports Personnel to deliver instruction/programming above and beyond district allocation/implementation Implementation of Restorative Practices, Restorative Justice Programs, Positive Behavior Interventions and Supports (PBIS), Social Emotional Learning Programs, Culturally, Responsive Teaching Programs above and beyond district implementation Student Support Center Implementation Supplement Expanded Learning Programs Parent/guardian events Communications/Publications to inform parents/guardians Translation/Interpretation Childcare to enable parents/guardians to attend events Food for parent/guardian meetings/workshops if engaging in work across a meal time Events might include family literacy nights, parenting workshops
	Academic Indicator: ELA		
	Implementation of Academic Standards	<ul style="list-style-type: none"> Next Generation Science Standards (NGSS) History-Social Studies (HSS) Health Education, Physical Education (PE) Visual and Performing Arts (VAPA), World Languages 	
	Graduation Rate	<ul style="list-style-type: none"> Graduation rate On-track graduation status 	
	College/Career Readiness & Access to a Broad Course of Study	<ul style="list-style-type: none"> UC/CSU 'a-g' course completion and eligibility On-track 'a-g' status CTE Pathway Completion AP/IB Exam Performance and Diploma Completion Dual Enrollment (College Course Completion) GATE enrollment reflective of district demographics 	
	English Learner Progress	<ul style="list-style-type: none"> Progress of students toward English proficiency/Reclassification Strengthening of Designated and Integrated ELD 	
2	Suspension Rate	<ul style="list-style-type: none"> Maximizing student learning time - decreasing time lost to suspension 	
	Chronic Absenteeism	<ul style="list-style-type: none"> Maximizing student learning time - decreasing time lost to absences 	
	School Climate	<ul style="list-style-type: none"> Increasing student safety and connectedness Increasing safety and connectedness for all stakeholders 	
3	Parent and Family Engagement	<ul style="list-style-type: none"> Seeking, obtaining, and using parental input to guide decision-making. Promoting and facilitating parent/guardian participation in community and capacity building activities 	

Expenditure Type: Items/Description	Title I	Title I – Allowable with Conditions
Advertising - Brochures informing parents of school achievement are allowable		X
AP Exam Fees (for low income students)	Funded centrally	
Alcoholic beverages	Not allowed	
Appliances (stoves, refrigerators, microwaves, etc.)	Not allowed	
Banquets, award programs, luncheons, brunches, parties, picnics	Not allowed	
Bereavement or congratulatory cards, flowers or gifts	Not allowed	
Books (Supplemental texts) For EL students, must have identified primary language need		To supplement literacy program
Carnivals/fairs: decorations, expenses, or prizes	Not allowed	
Childcare for parents while attending school-sponsored events (Title I funds only when related to the Title I focus areas)		X
Communications expenses (specify: printing, postage, etc.) (Title I funds only when related to the Title I focus areas)		X
Conferences (specify topic – not Special Education) Lodging: follow district protocol. No tours or souvenirs.	X	
Computers – Student use		Supplemental programs
Computers – Staff use		Supplemental programs
Contracts for outside services (specify provider and purpose)	X	Academic intervention, PL
Copiers, toner, RISO cartridges	Not allowed	
Decorations	Not allowed	
Employee incentives or recognition gifts	Not allowed	
Family Literacy: Activities to promote family literacy are allowable; include strategies such as student/parent reading nights, support for lending library, workshops on parenting skills or other materials for parent education	X	
Food for staff or students	Not allowed	
Fundraisers – food, door prizes, equipment, other fundraiser support	Not allowed	
Gifts, gift cards	Not allowed	
Homeless student supplies (including emergency clothing)	X	
International Baccalaureate registration, exam fees	Centrally funded	
Instructional materials: (e.g. additional or supplemental textbooks, planners, or workbooks. Not adopted textbooks) For Title I: Materials must be explicitly described as part of direct services to increase academic achievement. Effectiveness of use of materials must be evaluated.		X
Licenses for software or curriculum used by school	X	
Library Books For EL funds, must focus on identified need in primary language		To supplement literacy program
Mailings: informational to parents, includes newsletters, testing information, meeting notices, surveys	X	
Parent meeting supplies (may use LCFF for hospitality at parent meetings)	X	
Parent recognition luncheon or other recognition events	Not allowed	
Positive Behavior Interventions and Supports (PBIS) materials	X	
Parent-Student dinners / Parent-Staff dinners	Not allowed	
Parent training or educational services:	X	

Title I: workshops or other trainings around school's high-need areas such as tutoring skills for math and/or English, attendance, monitoring student performance through on-line grade book, understanding student planners, child advocacy, etc.		
Professional Learning fees – Title I: may include coursework costs for an individual teacher if the coursework meets the following criteria: 1) the course taken is directly related to the teacher's assignment; 2) the coursework is related to instructional strategies to meet the needs of struggling students; and 3) the course aligns with the professional learning needs identified in the needs assessment process.	X	
Raffles/door prizes	Not allowed	
School supplies (provided as financial support to low income, homeless, foster youth) Title I: Supplemental to core program to enhance instruction. Materials must be explicitly described as part of direct services to increase academic achievement. Effectiveness of use of materials must be evaluated.		X
Six Flags Great America Admissions Pass or other amusement/water park admissions.	Not allowed	
Software Licenses – Check with district's Instructional Technology Coordinator	X	For supplemental programs
Technology: Hardware (Chromebooks, Projectors, Document Cameras, Replacement parts)	X	Supplemental; no more than 15%
Theater Systems	Not allowed	
Travel: School employees or parents only. Follow district protocol. Only costs directly associated with the permissible travel will be reimbursed. No costs for tours or souvenirs offered by the event will be reimbursed.	X	
T-shirts, book bags, baseball caps, athletic uniforms, letter sweaters or other school spirit apparel with school or district logos	Not allowed	
Transportation for parents	X	For Parent Education events
Translation Services for Parent Communication	X	
Uniforms - School uniforms or staff uniforms	Not allowed	
Water Coolers / Water Systems	Not allowed	

Expenditure Type: PERSONNEL All Title I Funded must be explicitly described in SPSA or District Plans	Title I	Title I - Allowable with Conditions
Academic Counselor		To identify and plan additional educational programs for struggling students
Administrators –Assistant Principal		Split fund only -no more than 50%; Not for Admin work
Bilingual Instructional Assistant (TAB)	X	
Child Care	X	Parent Engagement Mtgs.
Classroom teachers – basic instruction		Not allowed
Instructional Assistant (for Intervention Support)	X	
Instructional Assistant (for Special Education)		Not allowed
Learning Support Specialist	X	
Library Media Tech	X	Not for clerical work; split-fund only
Parent Advisor	X	Not for clerical work
Resource Teacher	X	Intervention/EL support
Nurse	X	Beyond basic nursing; split- fund only
School Community Liaison	X	
School Psychologist	X	Supplemental to SpED
Site Instructional Coordinator	X	
Social Worker	X	
Student Outreach Worker	X	
Teacher per diem or extended day	X	Intervention; Prof. Learning
Teacher Substitutes for academic conferences; professional learning; collaborative time	X	
Training Specialist	X	

Documenting Allocations in the SPSA

An important function of the SPSA is to transparently communicate the ways that funds are being used to meet the school's goals. When a specific strategy/activity includes multiple actions/expenditures, it is important to include specific notation that allows the reader to align funding to its use. Below are two examples. The first is an instance of a strategy/activity with a single action that requires no additional notation. The second is an example of a strategy/activity with multiple actions/expenditures.

Example 1: Strategy/Activity with a Single Action

Strategy/Activity 1

Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

English Learners

Strategy/Activity

Professional learning for teachers to improve Integrated ELD instruction. Professional Learning is provided via substitute release time during which teachers will receive training and collaborate on unit and lesson design.

Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding sources for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local

Amount(s)	Source(s)
2000	LCFF EL

Example 2: Strategy/Activity with Multiple Actions/Expenditures

Strategy/Activity 1

Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

English Learners, Low Income students, Foster Youth, Homeless Youth

Strategy/Activity

Provide multiple tutoring opportunities for students that supports classroom instruction and addresses specific skill gaps identified by ongoing assessments. Includes scheduled after school, lunchtime, and drop-in opportunities.

- Staffing - Temporary Teacher (\$15,000 LCFF LI)
- Contract with outside service providers – includes tutoring opportunities specifically to support English Learners and tutoring opportunities for all students with access for unduplicated students prioritized (\$5,000 LCFF EL, \$10,000 LCFF LI, and \$10,000 Title 1)
- Supplementary materials to be used during tutoring sessions (\$1,000 LCFF LI)

Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding sources for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local

Amount(s)	Source(s)
15000	LCFF LI
5000	LCFF EL
10000	LCFF LI
10000	Title 1
1000	LCFF LI

4. Federal Time Accounting-Personnel Activity Reports (PAR)

Background

The Federal Education Department General Administrative Regulations (EDGAR) governs the administration of federal grants to education programs. Recipients of federal grants are required to implement internal controls that safeguard the integrity of their programs to achieve intended results. Time documentation is required to ensure that the district is properly charging salaries and wages that are reasonable, necessary and allowable in accordance with applicable program requirements.

EDGAR requires all employees who are fully or partially funded by federal programs to prepare and maintain time documentation. Non-compliance results in audit findings reported both to the state and federal governments and will result in loss of funding. These time documents will be reviewed during both our annual financial audit and by CDE during Federal Program Monitoring (FPM).

Program/Site Manager Responsibilities

Each program/site manager must ensure that all federally funded employees and their supervisors are familiar with the time documentation guidelines and are complying with these requirements. Please review the Employee Guidelines outlined below.

Federally Funded Employee Time Documentation

Documentation is required to ensure that the district is properly charging salaries and wages that are reasonable, necessary and allowable in accordance with applicable federal program requirements. The resource codes involved with federal programs reviewed by CDE and that require time accounting forms are 3000-5999, Title I Part A & D; Title II Part A, Title III Immigrant, Title III EL, 21st Century Grant, and Title IV (if allocated by CDE)

ESEA

Title I Part A (3010)

- Must be used to supplement the basic program
- Site employees cannot participate in administrative or clerical duties
- Intent is to provide support for low income students to become academically proficient in State Standards

Title II Part A (4035)

- to increase the academic achievement of all students by helping schools and district
 - improve teacher and principal quality through professional development and other activities

Title III EL (4203)

- support to ensure English learners in California, attain English proficiency,
- support so that English learners develop high levels of academic attainment in English
- support so that English learners meet the same challenging state academic standards as all other students

21st Century After School (4124)

- provides opportunities for communities to establish or expand activities before and after school that focus on:
 - Improved academic achievement
 - Enrichment services that reinforce and complement the academic program, and Family literacy and related educational development services

Local Control Funding Formula (LCFF) Site Allocations 0007; 0009

- Considered State “general” funds – not categorical (any combination of 0000, 0012)
- Employees funded with only LCFF do not participate in time accounting.
- Time Accounting is ONLY required if LCFF is combined with Title I, II, or III

Employee Guidelines

All employees who are fully or partially funded by federal categorical dollars (resource codes 3000-5999) must complete their time documentation on the approved forms. The type of documentation required depends on how the employee is funded and how many different grant activities (cost objectives) are worked. Semi-annual or monthly reports are completed after the work period.

Examples of categorically funded employees include classroom aides; teachers/resource teachers; community liaisons, some nurses, psychologists and counselors; and many other classified and certificated employees.

There are two time accounting forms to use depending on funding sources, work activities and schedule. Employees must fill out only one form that fits their position.

Time Accounting Forms: Semi-Annual Certification and Personnel Activity Report (PAR)

- **SEMI-ANNUAL CERTIFICATION for EMPLOYEES FUNDED WITH 100%, ONE RESOURCE**

If an employee works 100% on one activity and is paid through one federal funding source only, they will sign this form twice a year, which is submitted after each six-month work period. Some examples of these employees may be instructional aides or resource teachers at one school site working on one goal area on a set schedule.

1.) January (July-December) 2.) June/July (January-June)

- **SEMI-ANNUAL CERTIFICATION with SCHEDULE FOR MULTI-FUNDED SITE BASED EMPLOYEES**

If a multi-funded employee works on one goal (or cost objective), their schedule does not change, and they stay in one location, they may complete the **SEMI-ANNUAL CERTIFICATION** twice a year. In order to use this form, the employee **MUST submit one accurate work schedule** with each Semi-Annual Certification form. The schedule must include information such as time periods, grades, and subjects.

- **PERSONNEL ACTIVITY REPORT (PAR) – Calendar for Multiple Funding and Multiple Cost Objectives**

If the employee's work schedule varies daily or throughout the month, and/or the employee works at multiple sites, the employee should document daily activities, identify each program for which work was performed, and the daily time dedicated to each program. The total documented time for the day should equal to the actual hours worked.

All multi-funded, **multiple cost objective employees must complete PARs on a monthly basis.**

1. PARS must be submitted after the work month by the 10th of following month.

2. Cannot be submitted or signed after the last day of the following month

Required Review and Approval Cycle

Personnel Activity Report (PAR): After the last day of each month, the employee signs and submits their PAR completed, to their supervisor for review. The supervisor must date and sign the PAR after the end of the month and submit by the 10th of the following month. **PARS cannot be signed or submitted after the last day of the following month.**

Semi-Annual Certification: This form must be submitted in January (covering the July-December work period) and June (covering the January – June work period). In June, Semi-annuals can be signed on the last day of work for the employees' school year.

Forms & Questions

All forms are sent via Informed K12.

If you have any questions on compliance or form completion, please contact State and Federal Programs at 643-9051.

Federal Time Accounting Monitoring/ Reconciliation Plan and Timeline (Accounting Services and Budget Services Departments)

July: [Reconciliation]

- **June PARs are due for employees who work through the end of the month.**
- State and Federal Programs collect the PAR from all employees that are required to complete it. The department ensures that all forms are received, approves each report and provides copies to the Accounting Fiscal Services Office Assistant.
- Starting July 1st, Accounting Fiscal Services Office Assistant reviews each PAR and compares it to the actual payroll expenditure ledger to confirm reported time activity agrees to the budgeted funding distribution. Any excess of 10% is reported to respective Chiefs of State and Federal Programs, Accounting Services, and Budget Services for authorization to move expenditures and/or update the budget to align with the PAR.
- Federal and State Programs, Accounting Services, and Budget Services departments meet to review discrepancies and provide recommendations to respective Chiefs (Cabinet members).
- Chiefs meet to review, discuss, and provide course of action for discrepancies. Budget services department completes any expenditure transfers and/or funding changes as directed by Chiefs before year end closing transfer deadline.
- Notify managers regarding discrepancies between resource allocation and time on calendars.

August:

- Provide program managers and principals with an overview of time accounting procedures at their various department and principal meetings.
- Program managers and principals will receive a follow-up letter outlining the process and consequences for failing to provide PARs in a timely manner.
- Provide departments and school sites with new Time Accounting directions, a Time Accounting Calendar, PAR, Semi- Annual Certification, and work schedules forms for the school year.
- Departments and school sites will identify federal funded employees using the Escape program and begin time accounting process

September:

- **July – September PARs (for 12 month employees) are due September 11th.**
- Notify employees and managers if PARs are not received, cc: Accounting Fiscal Services Office Assistant.
- Contact managers if January-June Semi-Annual forms have not been submitted.
- Program managers, principals and office managers will receive a review in time accounting procedures at their various meetings

October [Reconciliation]:

- **September PARs are due October 10th**
- Notify employees and managers if PARs are not received, cc Accounting Fiscal Services Office Assistant.
- State and Federal Programs collect the PAR from all employees that are required to complete it. The department ensures that all forms are received, approves each report and provides copies to the Accounting Fiscal Services Office Assistant.

- Starting October 1st, Accounting Fiscal Services Office Assistant reviews each PAR and compares it to the actual payroll expenditure ledger to confirm reported time activity agrees to the budgeted funding distribution. Any excess of 10% is reported to respective Chiefs of State and Federal Programs, Accounting Services, and Budget Services for authorization to move expenditures and/or update the budget to align with the PAR.
- Federal and State Programs, Accounting Services, and Budget Services departments meet to review discrepancies and provide recommendations to respective Chiefs (Cabinet members).
- Chiefs meet to review, discuss, and provide course of action for discrepancies. Budget services department completes any expenditure transfers and/or funding changes as directed by Chiefs
- Provide departments and sites with a follow up list when HR has completed entering employees in Escape
- Provide two afternoon training sessions for employees who are new to time accounting.
- Notify departments and school sites about Semi-Annual Certifications for Multi-funded employees with schedules

November:

- **October PAR s are due November 10th**
- Notify employees and managers if PARs are not received, cc Accounting Fiscal Services Office Assistant.
- Notify managers/supervisors regarding discrepancies between resource allocation and time on calendars
- Managers work with employees to correct future PARs
- Positive notices to departments and sites who have 100% submission
- Notify departments and school sites with lists of employees who must submit Semi-Annual Certifications.

December:

- **November PARs are due December 11th.**
- Notify employees and managers if PARs are not received, cc Accounting Fiscal Services Office Assistant.

January [Reconciliation]:

- **December PARs are due January 12th**
- Notify employees and managers if PARs are not received, cc Accounting Fiscal Services Office Assistant.
- **July – December Semi-Annals and Semi-Annals with Schedules are due January 12th**
- Notify employees and managers if Semi-Annals are not received, cc Accounting Fiscal Services Office Assistant.
- State and Federal Programs collects the PAR from all employees that are required to complete it. The department ensures that all forms are received, approves each report and provides copies to the Accounting Fiscal Services Office Assistant.
- Starting January 1st, Accounting Fiscal Services Office Assistant reviews each PAR and compares it to the actual payroll expenditure ledger to confirm reported time activity agrees to the budgeted funding distribution. Any excess of 10% is reported to respective Chiefs of State and Federal Programs, Accounting Services, and Budget Services for authorization to move expenditures and/or update the budget to align with the PAR.

- Federal and State Programs, Accounting Services, and Budget Services departments meet to review discrepancies and provide recommendations to respective Chiefs (Cabinet members).
- Chiefs meet to review, discuss, and provide course of action for discrepancies. Budget services department completes any expenditure transfers and/or funding changes as directed by Chiefs.

February:

- **January PARs are due February 12th**
- Notify employees and managers if PARs are not received, cc Accounting Fiscal Services Office Assistant.

March:

- **February PARs are due March 12th**
- Notify employees and managers if PARs are not received, cc Accounting Fiscal Services Office Assistant.
- Notify managers regarding discrepancies between resource allocation and time on calendars
- Managers work with employees to correct future PARs

April [Reconciliation]:

- **March PARs are due April 10th**
- Notify employees and managers if PARs are not received, cc to Accounting Fiscal Services Office Assistant.
- State and Federal Programs collect the PAR from all employees that are required to complete it. The department ensures that all forms are received, approves each report and provides copies to the Accounting Fiscal Services Office Assistant.
- Starting April 1st, Accounting Fiscal Services Office Assistant reviews each PAR and compares it to the actual payroll expenditure ledger to confirm reported time activity agrees to the budgeted funding distribution. Any excess of 10% is reported to respective Chiefs of State and Federal Programs, Accounting Services, and Budget Services for authorization to move expenditures and/or update the budget to align with the PAR.
- Federal and State Programs, Accounting Services, and Budget Services departments meet to review discrepancies and provide recommendations to respective Chiefs (Cabinet members).
- Chiefs meet to review, discuss, and provide course of action for discrepancies. Budget services department completes any expenditure transfers and/or funding changes as directed by Chiefs.
- Notify managers regarding discrepancies between resource allocation and time on calendars
- Managers work with employees to correct future PARs.

May:

- **April PARs are due May 10th**
- Notify employees and managers if PARs are not received, cc to Accounting Fiscal Services Office Assistant.
- Notify departments and school sites with lists of employees who must submit Semi-Annual Certifications and Multi-funded employees who must submit schedules.

June:

- May PARs are due June 8th
- June PARs for employee working until the last school day are due June 22nd.
- Notify employees and managers if PARs are not received, cc to Accounting Fiscal Services Office Assistant.
- Positive notices and awards to departments and employees who have 100% submission.

Example – Time Accounting Multi-funded Personnel

Sacramento City Unified School District

TIME ACCOUNTING FOR MULTI - FUNDED PERSONNEL

School/Department:	SSHS Dept.	Name:												
Program	Activities for (month/yr)	1	2	3	4	5	6	7	8	9	10	11	12	13
Title I	Academic Support		x	x						x	x			
	Develop/monitor support svcs.	6	x	x			3	3	6	x	x	2	5	4
	Supervision of Staff		x	x			1		1	x	x		1	
	Supervision of Interns		x	x			1	1	1	x	x			
	Referral to Services		x	x			1			x	x			
LCFF	SART		x	x						x	x			
	SST		x	x		8		1		x	x			
	IEP		x	x				2		x	x	1		
	504		x	x						x	x			
	Crisis		x	x						x	x	3	1	
	Basic Needs		x	x				1		x	x			
	Consultation		x	x						x	x	2	1	4
LEA	Dental Screening		x	x						x	x			
	Health Screening													
	Case Management													
	General Mental Health Services						2							
	Vision to Learn	2			8									
	Holiday													
	Sick leave													
	Vacation													
	Total	8			8	8	8	8	8			8	8	8

I hereby certify that the above information is a true and correct representation of the actual time spent by me in support and compliance of the above Federal program standards set forth in Title 2, Code of Federal Regulations, Part 225.

Example – Time Accounting Single-funded Personnel

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Semi Annual Certification

(Federally Funded – Bi-Annual Report – Single Funding Source/Single Cost Objective)

Fiscal Year: 2023-24

Employee Name:

(Name as shown on payroll records)

School Name:

Department/Location:

(if applicable)

Job Title:

Description of job, duties/responsibilities (cost objective):

Period Covered:

From: July 1, 2023

To: December 31, 2023

Cost Objective/Program Title:

Account/Resource Code:

Percentage of Effort:

☐ For 100% funded: I certify that I perform work consistently 100 percent during the certification period.

☐ For Multi-funded on Schedule Only: I certify that I performed work consistent with the attached schedule(s) and as distributed in the above percentages during the certification period.

Employee Signature:

Date:

☐ I hereby certify that this report is an after-the fact determination of actual effort expended for the period indicated and that I have full knowledge of 100% of these activities.

Supervisor Signature:

Date:

This certification must be signed by the employee and by a supervisory official having firsthand knowledge of the work performed by the employee. Both signatures are required.

5. Procurement System Procedures

The District must follow the 2 CFR Part 200 as well as applicable state and local procurement regulations. These standards are meant to prevent fraud, waste, and program abuse.

The Purchasing Department will process requisitions that are in Approved status. Purchasing will process requisitions for the purchase of supplies, equipment, furniture and instructional materials.

- Purchasing Limits
 - \$250 - \$7,499: No competitive quotes
 - \$7,500 - \$19,999 – minimum of 2 phone or fax quotes
 - \$20,000 - \$114,500 – minimum of 3 written quotes
 - Child Nutrition Services may self-certify a threshold up to \$50,000 annually with required self-certification documentation
 - Capital expenditures with unit cost \geq \$5,000 require prior written approval from CDE
 - $>$ \$114,500 - formal bid
- Instructional Materials are not required to quote per PCC.
- Purchase Order is printed
- Purchase Order is retained electronically
- Original Purchase Order
- Signed by the Purchasing Manager
- Either mailed or emailed to the vendor

For more information, please contact Purchasing at (916) 643-9460 or visit <https://www.scusd.edu/purchasing-services>.

Please click on the link for the current [Limits for the Procurement of Goods and Services](#).

Contracting Services

All requests for consultants and other services providers, including services related to academics technology and facilities must be submitted on a Service Agreement (SA) requisition for approval prior to the service(s) being performed. The Contracts Office will process your requests, and submit them for signature and Board approval, if necessary.

- If a written agreement, contract or MOU with the District is required by the party providing services, even if there is no use of district funds, it must be signed/approved by the Superintendent, Chief Business Officer or an Authorized designee by Delegation of Power to Contract Resolution approved by the District's Governing Board of Education.
- All SA requisitions are approved on-line by funding approvers. SA requisitions require written contracts which the Contracts Office prepares. The Superintendent, Chief Business Officer or an Authorized designee by Delegation of Power to Contract Resolution approved by the District's Governing Board of Education must approve/sign these contracts before a purchase order is printed and payment is issued. SA requisitions that exceed \$114,500 require Board approval prior to contract execution. The threshold for board approval changes every January 1st.

- SA requisitions that involve the use of services or products requiring access to district data must include a Data Sharing Agreement. This document serves to ensure that data security and privacy requirements will be met by outside agencies with access to district information. Please contact the Technology Services department at support@scusd.edu to request the initiation of a Data Sharing Agreement.

School Sites and Departments should not pay presenters directly and then request a reimbursement. A Services Agreement requisition must be created and submitted.

All vendors are required a submittal of an IRS W9 form and 1099. [Contracting for Services Bulletin 2023-24 No. BS-28](#).

For more information on project bids, contractor prequalification, etc. please visit <https://www.scusd.edu/contracts-department> or contact the Contracts Department at (916) 643-2464.

Independent Contractor

When setting up a contract/service agreement or payment method, first determine the business relationship between you and the person providing services. The Internal Revenue Service (IRS) requires for any business to withhold income taxes, withhold and pay Social Security and Medicare taxes and pay unemployment tax on wages paid to an employee. It is important for tax reporting purposes with IRS to understand the differences and report the proper status to avoid negligence penalty or other sanctions to the District. Please refer to [Independent Contractor Guidelines](#) to help determine whether the individual providing services is consider an employees or independent contractor.

CAL-CARDS/Petty Cash Fund

All purchases should be made through the Purchasing Department however; the District has a policy that allows the Superintendent, Purchasing Manager or designee to authorized purchases for the District. Purchases not in accordance with this policy become the personal liability of the individual who initiated the purchase.

Please contact the Purchasing Department if you have any questions. Please click on [Petty Cash Manual - \(ACC-W043\)](#) to view the policy.

All transactions to purchase supplies, materials, apparatus, equipment, and services shall be reviewed and approved by the District's Governing Board every sixty (60) days.

6. Federal Cash Management Procedures

The District will comply with all applicable methods and procedures for payments that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment for the grant funds on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

According to guidance from the U.S. Department of Education (ED), when calculating the interest earned on ED grant funds, regardless of the date of obligation, interest is calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the District.

Interest would not accrue if the District uses nonfederal funds to pay the vendor and/or employees prior to the funds being drawn down from the G5 system, commonly known as a reimbursement.

Payment method

Budget Services will request reimbursement for actual expenditures incurred under the federal grants monthly or as specified.

- Receive grant award letter.
- Confirm the grant is approved by the Board.
- Request Special Projects Accounting Grant Information (S.P.A.G.I) and grant budget forms from the administrator of the grant.
- Monitor grant to ensure spending and adherence to grant guidelines §200.302 (b)(7).
- Prepare any invoices as needed per requirements of the grant.
- Invoices and all supporting documentation (invoices, time sheets, payroll stubs, etc.) is filed into the individual grant folder.

Carryover

Budget Services tracks all expenditures for all accounts and will send a bulletin to school sites with a chart that shows the total amount of carryover amounts. There are some carryover limitation that depends on program requirements.

For all applicable grants, the carryover certification/verification is part of the grant application process. The District will calculate the amount of funds to be carried from one school year to the next and include the carryover amount in the current school year's budget. Each district must submit an application for funding to receive Federal grants at the District level. The calculation of carryover amount is part of the plan and budget. Preliminary carryover amount is estimated by the District upon each Federal application submission. When final allocations are available, the District will adjust the budgets to align the final allocation amount with the internal budget, as well as reflect the actual carryover amount.

Donations and Gifts

All donations and gifts including those for student body organizations should be formally approved and accepted by the Board of Education. This policy is intended to safeguard public funds, provide accountability, and ensure compliance with all state and federal laws.

The Record of Donations and Gifts form ACC-F002 must be completed and sent to Accounting Services for processing.

For more information, please refer to [Donations and Gifts Guidelines](#).

On-Line Requisitions Approvals

All requisitions in Escape on-line are approved through Budget Services. School sites and departments create the requisitions, submits and encumbers an Escape on-line requisition for supplies, equipment, furniture, professional services, public works projects, educational and instructional materials.

The Fund Specialists/Budget Analysts assigned to the location will review the requisition which includes verifying funding is appropriate, allowable, and available. When applicable, the Fund Specialists/Budget Analysts will require a citation in the requisition note tab that references the expenditure in the school site's approved SPSA plan. Please refer to Purchase Order Requisition Approval Procedures BUD-P005 for more information.

Processing Invoices for Payment

Accounts Payable process all invoices for payment, except student activity payments. The Fiscal Services Technicians/Lead Accounts Payable Technician will review and confirm that invoices are Approved Invoices to process for payment. The approved invoices are entered into ESCAPE in approved and "Ready for Payment" requisition to process a warrant that will audited. Please refer to the work instructions ACC-W005.

7. Property Management Systems Procedures

Inventory Procedure

The Warehouse/Purchasing Department assets all purchased items including computer equipment that are \$500.00 or more.

Inventory Records

For each equipment and computing device purchased with federal funds, the following information is maintained through the Warehouse/Purchasing Department and shared with appropriate staff such Technology Services and staff assigned.

- Serial number or other identification number;
- Source of funding for the property;
- Who holds title;
- Acquisition date and cost of the property;
- Percentage of federal participation in the project costs for the federal award under which the property was acquired;
- Location, use and condition of the property; and
- Any ultimate disposition data including the date of disposal and sale price of the property.

Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property without prior approval of the federal awarding agency and the pass-through entity. During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority: (1) activities under a federal award from the federal awarding agency, which funded the original program or project; then (2) activities under federal awards from other federal awarding agencies.

Disposal of Equipment

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, Warehouse/Purchasing Department will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

8. Records Retention

The CASBO Records Retention manual is used to determine the records retention schedule. The manual is posted on the District's website: [CASBO Records Retention Manual](#). After the retention period has expired, the site Administrators coordinate the destruction of records with code provisions.

9. Addendum

Refer to the table below for the chart of allowable, unallowable, and restricted expenses in accordance with 2 CFR § 200. Specific guidance can be consulted in [2 CFR Part 200](#).

Item of Cost	Citation of Allowability Rule	Allowable, Unallowable, Allowable with Restrictions, or Unallowable with Exceptions
Advertising and public relations costs	2 CFR § 200.421	Allowable with Restrictions
Advisory councils	2 CFR § 200.422	Allowable with Restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Unallowable
Audit services	2 CFR § 200.425	Allowable with Restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with Restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Unallowable with Exceptions
Compensation—personal services	2 CFR § 200.430	Allowable <i>with specific criteria</i>
Compensation—fringe benefits	2 CFR § 200.431	Allowable with Restrictions
Conferences	2 CFR § 200.432	Allowable with Restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with Exceptions
Contributions and donations	2 CFR § 200.434	Unallowable
Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringements	2 CFR § 200.435	Unallowable with Exceptions
Depreciation	2 CFR § 200.436	Allowable with Restrictions
Employee health and welfare costs	2 CFR § 200.437	Allowable with Restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with Exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowable with Restrictions
Exchange rates	2 CFR § 200.440	Allowable with Restrictions
Fines, penalties, damages, and other settlements	2 CFR § 200.441	Unallowable with Exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with Exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with Restrictions
General costs of government	2 CFR § 200.444	Unallowable
Goods and services for personal use	2 CFR § 200.445	Unallowable
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities: Unallowable with Exceptions Idle capacity: Allowable with Restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with Restrictions

Item of Cost	Citation of Allowability Rule	Allowable, Unallowable, Allowable with Restrictions, or Unallowable with Exceptions
Advertising and public relations costs	2 <i>CFR</i> § 200.421	Allowable with Restrictions
Advisory councils	2 <i>CFR</i> § 200.422	Allowable with Restrictions
Alcoholic beverages	2 <i>CFR</i> § 200.423	Unallowable
Alumni/ae activities	2 <i>CFR</i> § 200.424	Unallowable
Audit services	2 <i>CFR</i> § 200.425	Allowable with Restrictions
Bad debts	2 <i>CFR</i> § 200.426	Unallowable
Bonding costs	2 <i>CFR</i> § 200.427	Allowable with Restrictions
Collection of improper payments	2 <i>CFR</i> § 200.428	Allowable
Commencement and convocation costs	2 <i>CFR</i> § 200.429	Unallowable with Exceptions
Compensation—personal services	2 <i>CFR</i> § 200.430	Allowable <i>with specific criteria</i>
Compensation—fringe benefits	2 <i>CFR</i> § 200.431	Allowable with Restrictions
Conferences	2 <i>CFR</i> § 200.432	Allowable with Restrictions
Contingency provisions	2 <i>CFR</i> § 200.433	Unallowable with Exceptions
Contributions and donations	2 <i>CFR</i> § 200.434	Unallowable
Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringements	2 <i>CFR</i> § 200.435	Unallowable with Exceptions
Depreciation	2 <i>CFR</i> § 200.436	Allowable with Restrictions
Employee health and welfare costs	2 <i>CFR</i> § 200.437	Allowable with Restrictions
Entertainment costs	2 <i>CFR</i> § 200.438	Unallowable with Exceptions
Equipment and other capital expenditures	2 <i>CFR</i> § 200.439	Allowable with Restrictions
Exchange rates	2 <i>CFR</i> § 200.440	Allowable with Restrictions
Fines, penalties, damages, and other settlements	2 <i>CFR</i> § 200.441	Unallowable with Exceptions
Fund raising and investment management costs	2 <i>CFR</i> § 200.442	Unallowable with Exceptions
Gains and losses on disposition of depreciable assets	2 <i>CFR</i> § 200.443	Allowable with Restrictions
General costs of government	2 <i>CFR</i> § 200.444	Unallowable
Goods and services for personal use	2 <i>CFR</i> § 200.445	Unallowable
Idle facilities and idle capacity	2 <i>CFR</i> § 200.446	Idle facilities: Unallowable with Exceptions Idle capacity: Allowable with Restrictions
Insurance and indemnification	2 <i>CFR</i> § 200.447	Allowable with Restrictions