

Guidance for ALLOWABLE EXPENSES | Expense Request Form | *revised 05.21.2019*

Federal Grants have guidelines for purchasing of materials using funds, in which KEDC must follow procedures for procurement under 2 CFR 200.318-326. Suggested guidelines have been established with the Project Officer in accordance with 34 CFR 75.232 and OMB Circular A-21, *Cost Principles for Educational Institutions*. KEDC must also follow the “Statement of Work” (SOW) that was established in the application in reference to contractual funds within the budget and budget narrative, per the direction of the Project Officer, from the U.S. Department of Education, U.S. Department of Labor, or any other Federal or State Agency.

School Districts may view the amount of contractual funds available and sources of purchase orders for expenditures on through their online accounts if available. Please contact your Project Coordinator if necessary.

What to consider when requesting funds for reimbursement or pre-ordering

- How can I assure the Project Officer that this purchase will increase student’s educational abilities? What documentation or evidence can you provide to justify that usage?
- Does this purchase affect a significant portion of students in my school? When the cost of the purchase is averaged out per child – is this a good cost per student ratio? In other words, purchases should strive to affect as many students as possible.
- If reviewed by itself, without any documentation, does it illustrate the use of educational needs with students?
- Is this something that could “throw up a red flag” or be a “gray area” using grant funds? If in doubt, please contact the Project Director or one of the Project Coordinators first.

Examples of ALLOWABLE EXPENDITURES	Examples of NON ALLOWABLE EXPENDITURES
Chromebooks, iPads, or other one-to-one devices – other devices need to be pre-approved / Charging Carts for devices are an allowable expense	Large Technology items that have a high cost and not a clear investment for a one-to-one approach / Technology that is not clear for literacy needs
Digital or print texts for the library based on student/teacher and community surveys	Textbooks or primary teaching materials for a class (except financial literacy)
Software programs for RTI / Literacy Needs that relate back to Project Goals and Objectives	Software programs that are do not relate back to Project Goals and Objectives
Software programs that work with the Project Goals & Objectives / Financial literacy programs	Chrome Books for teacher use to manage RTI data
Magazines for the library / classroom related to student interest	Cases or skins for I-Pads or Chrome books
Digital books and training for student access during breaks, and summer use	Using grant funds for food, T-shirts, or other non-educational items related to the grant
All students get books to take home and keep-based on interest or choice	Only students who have made certain growth or MAP score get books.

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To be completed only if requesting funds that need to be justified

Date:	School/District:	Position:	Name:
Item Request:	Cost:	Number of Students impacted:	
Justification			
How will this purchase increase student's educational abilities?			
What documentation or evidence can you provide to justify that usage?			
When the cost of the purchase is averaged out per child – is this a good cost per student ratio?			
If reviewed by itself, without any documentation, does it illustrate a need and educational value with students?			