

Allowable Cost Guide for CSP Subgrants

This list is intended to be a guide for subgrantees to identify allowable costs for CSP subgrant awards in Georgia. This is not an exhaustive list, and the State Charter Schools Foundation of Georgia will determine allowability through the budget approval and grant payment processes.

All expenditures using CSP funds must follow federal cost principles - allowable, allocable, reasonable, and necessary. Although an expenditure may be “allowable,” the SCSF may not approve the expense if it does not meet the other principles. **Costs should be one-time, start-up expenses for the project being funded and not recurring costs.** Cost must supplement and not supplant existing funding, and items may not be “consumable.” For questions, please email info@scsfga.org.

Item	Allowable During Planning Year	Allowable During Implementation	Allowable in EITHER Planning OR Implementation	Not Allowable
ADA Construction or Renovations (renovations to bring a facility up to code are allowable)				X
Alcohol				X
Association Fees – one year only		X		
Athletic Equipment & Uniforms (may be allowable for an athletics-focused school)				X
Audit Consulting – first year only		X		
Awards				X
Books (textbooks, book series, book sets, classroom libraries)		X		
Building Purchase, Addition, or Construction				X
Building Renovations (beyond bringing a building up to code)				X
Cafeteria Furniture & Equipment		X		
Cafeteria Supplies – consumable				X
Calculators (non-scientific)		X		
Capital Improvements				X
Classroom Furniture (desks, tables, chair, science tables, art stools)		X		
Classroom Manipulatives		X		
Cleaning Supplies				X
Clothing (students or staff)*				X
Communications – radio spots, TV ads, website design, outreach consultant	X	X		
Computer Lab Furniture & Hardware		X		
Computers & Laptops		X		
Computer Software – circulation software, digital collection management, office software suite, internet tools		X		
Conference Attendance	X	X		
Construction Costs				X
Consumable Supplies				X
Consulting Fees – organizational policies, Accounting, Financial processing			X	
Consulting Fees – ongoing				X

Georgia CSP Allowable Cost Guide p. 2

Item	Allowable During Planning Year	Allowable During Implementation	Allowable in EITHER Planning OR Implementation	Not Allowable
Copier	X	X		
Curriculum & Instructional Materials		X		
Curriculum Research & Development – consulting fees, assessment tools	X	X		
Debt – losses from uncollectible accounts, collection costs, related legal fees				X
Desks		X		
Document Cameras		X		
E-books – one-time purchase		X		
Employee Benefits				X
Extracurricular Activities & Programs				X
Fencing/Landscaping				X
Field Trips				X
Filing Cabinets		X		
Food & Beverages				X
Fundraising Expenses				X
Furniture		X		
Gifts/Gift Certificates				X
Headphones (students)		X		
Incentives – awards, gifts, food				X
Installation Costs (equipment or technology)		X		
Insurance Costs (ongoing)				X
Insurance & Bond Premiums – property, liability			X	
Land Purchase				X
Legal Consulting			X	
Lease Costs for Equipment / Supplies – first year only			X	
Library Furnishings – book carts, bookshelves, circulation desk, dictionary stands, book displays		X		
Library Texts		X		
Live Animals				X
Lobbying Expenses				X
Microscopes		X		
Office Function Costs (e.g., accounting systems, attendance and registration systems)		X		
Office Supplies – paper cutters, binding equipment (not consumables)		X		
Ongoing Costs				X
Ovens - must be removable		X		
Painting				X
P.E. Equipment		X		
Playground Equipment – cannot be permanently affixed		X		
Professional Development for Instructional Staff	X	X		
Projectors & Screens		X		
Postage – promotion of school	X	X		

Item	Allowable During Planning Year	Allowable During Implementation	Allowable in EITHER Planning OR Implementation	Not Allowable
Printers & Toner	X	X		
Promotional Items (e.g., shirts, pens, mugs)				X
Radio Advertisements	X	X		
Recruitment & Outreach Materials – not including promotional items	X	X		
Refrigerators		X		
Registration Fees for Training & Conferences		X		
Recurring Costs				X
Rent/Facility Payments –3 Months before school opening		X		
Rent/Facility Payments – Ongoing				X
Salaries – Essential Employees (New schools – school leader stipend; Replication schools – may propose employee salaries essential for the replication)	X			
Salaries – Ongoing				X
School Visit Costs	X	X		
Security – purchase or installment				X
Software License Ongoing/Renewal				X
Special Class Equipment (e.g., art, music, PE)		X		
Staff Furniture		X		
Student Transportation – Startup Costs (e.g., contract, vans, bus passes)		X		
Student Uniforms				X
Student Workbooks		X		
Tablets & Charging Carts		X		
Training – instructional staff	X	X		
Travel – attending conferences or training; must use most economical arrangements and follow GSA Travel Policies and per diems	X	X		
T.V. Ads	X	X		
Uniforms – students & staff*				X
Utility Costs				X
Website Design	X	X		

*Initial purchase of uniforms may be allowable if directly tied to the school purpose.

Notes:

- Professional development and conferences must be related to grant goals. Subgrantees must adhere to GSA Travel Policies and per diem rates when using CSP funds, regardless of local travel policies. Subgrantees must provide an agenda and attendee list for each professional development opportunity and certify that no closer / less expensive opportunities were available and/or the reason for selecting an in-person opportunity over a virtual option.
- CSP funds may not be used for permanently-affixed equipment or property improvements.
- CSP funds may not be used for food or drinks, except for payment of a per diem according to GSA travel policies for pre-approved travel.
- CSP funds may not be used to purchase consumable items, which are items that have a one-time use and/or are disposable in nature.
- CSP subgrantees must establish federal grant procurement and purchasing policies and procedures in accordance with federal regulations, which shall include clear policies and procedures for seeking competitive bids and documenting approval for purchases prior funds being expended.