

Grant Expenditure Guidelines

Allowable costs include, but are not limited to, the following:

- Salaries and other fixed costs for approved full- and part-time certified personnel necessary for grant activities.
- Salaries and other fixed costs for approved supportive and clerical staff necessary for the grant activities.
- Equipment, materials, and supplies necessary for grant activities. **NOTE:** All materials and supplies exceeding \$1,000 in total and all equipment exceeding \$500 per unit must be itemized on the Budget Detail page
- Audits of the grants.
- Custodial services and utilities directly attributable to grant functions.
- Local/state share of the retirement contribution for personnel paid by Part B.
- Subcontracts for services that cannot be provided by the continuing staff.
- Out-of-state travel directly related to grant activities. **Prior approval for all out-of-state travel is required.** The request must be in writing to your grant coordinator of the Special Education Services Division of the Illinois State Board of Education and contain documentation that local administrative policy for out-of-state travel has been met. (A recommended format is available at http://www.isbe.state.il.us/spec-ed/pdfs/travel_form.pdf)
- Consultants on a daily basis, as approved, to supplement the grant activities. Consultants must be paid a fee not to exceed the standard amount normally paid by the submitting agency. The allowable consultant daily fee is based on local standards for rates. Rates must be reasonable and applicable to the use of local funds. Documentation of consultant services and their effectiveness must be included in the grant applicant's record.
- Travel expenses for personnel to carry out grant functions (expenses must be paid in accordance with local policies).
- Maintenance and repair of equipment purchased with grant funds.
- Lease agreements (which do not exceed one year and do not include interest).
- Administrative costs that are reasonable based upon the scope of the project.
- In-service education related to the grant objectives as identified in the Comprehensive Personnel Development Plan.
- Reimbursement of operation and maintenance costs to public agencies providing facilities.
- Other items properly chargeable to the operation of the grant.

Grant funds may not be used:

- To supplant any state or local funds, **this includes Salary of the Director of Special Education.** The total amount or average per capita amount of state and local school funds budgeted by the LEA for expenditures in a fiscal year for the education of students with disabilities must be at least equal to the total amount or average per capita amount of state or local funds actually expended for the education of students with disabilities in the preceding fiscal year.
- For preservice training of personnel.
- For the purchase of equipment that has not been previously approved by the Illinois State Board of Education. Such activities may be included only as part of the program and cannot be approved in isolation.
- For religious workshops or instruction. Federal regulations specify that funds and property may be used to benefit children with disabilities in private schools, but only for special education and related services.
- For any program or obligation not in compliance with 105 ILCS 5/14.
- To pay salaries of nonpublic school personnel unless services performed are other than those delivered in nonpublic facilities and at times other than those contracted by the nonpublic entity.
- For rental of facilities from public agencies.
- For matching funds required to receive assistance from other federal programs.

- To pay salaries for personnel when costs would be above locally accepted standards.
- For line item expenditures for which an amount was not entered on the Budget Summary and Payment Schedule.
- For public transportation costs, except for monitoring services and transportation as a related service for students with disabilities enrolled in private placements under Article 14-7.02 of the School Code.
- For bad debts, contributions, donations, fines, penalties, entertainment, financing, and refinancing operations.
- For liquidation after ninety (90) days following the end of the budget period of obligations encumbered in the project year.
- For liquidation of encumbrances incurred prior to the effective date of the grant award letter for a project year.
- For expenditures that are not clearly identifiable as directly related to grant activities or functions.
- For any expenditure that occurred in a prior grant year.
- For chartering private aircraft or other modes of transportation when costs will be above locally accepted standards.
- For other unallowable costs as defined by the Education Division General Administrative Regulations (EDGAR).
- To pay attorney's fees or costs of a party related to an action.