This reference guide was created to provide guidance with regards to purchases and expenditures when using 21st Century Community Learning Centers (CCLC) funds. This list is not all inclusive and will continue to be updated as more information becomes available.

Supplement/Not Supplant. 21st CCLC funds must be supplemental and used to provide additional services, staff, programs, or materials; and not replace the existing level of funds from other sources.

Whenever considering reimbursement using 21st CCLC funds, be sure the cost is meeting the following criteria of being allocable, allowable, reasonable, necessary, and adequately documented.

1. **Allocable**: incurred specifically to benefit the population served by the 21st CCLC project.
   a. A cost providing a benefit to the program, being necessary to the overall operation to meet program objectives.

2. **Allowable**: permissible within this set of regulations.
   a. The cost is permissible under the 21st CCLC Federal Program.
   b. The cost is consistent with the Federal cost principles in 2 CFR Part 200.
   c. The cost is consistent with an approved program plan and budget, as well as any special conditions imposed on the grant.

3. **Reasonable**: as much as is appropriate or fair; moderate.
   a. The purchase must reasonable for the item, price and circumstances.

4. **Necessary**: must be essential for the performance or administration of the grant.
   a. Program needs this product or service and has already utilized existing resources available.

Revised 7/18/19
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Food & Drink

Alcohol is not an allowable cost.
**Food** is an allowable cost with limitations. Grantees must utilize the U.S. Department of Agriculture (USDA) food program prior to using 21st CCLC funds. As of July 1, 2020, each 21st CCLC program must enroll in the appropriate USDA Food program for service of healthy foods to participants. Further information and training will be provided by the NH Department of Education (NHDOE), Food & Nutrition Office prior to July 1, 2020.

**Afterschool Snacks** consumed in 21st CCLC programs during out of school hours are allowable. The USDA afterschool snack or at risk supper programs offer a variety of healthy, nutritional foods to participants.

**Parent and Family Activities** - Food costs associated with parent and family activities can be covered as long as the food cost is reasonable and appropriate and the activity is directly aligned with the performance measurements, goals, and objectives of the grant. Fully catered meals are not considered a reasonable and appropriate cost. The organization must get a signature (sign-in sheet) from each meeting participant to keep on file.

**Food/Snacks on Field Trips** - Food and snacks for field trips should be provided by USDA funding or other means such as donations or parent packing lunches. The NH Department of Education State Director can make exceptions if provided a detailed plan and reason. This must be part of the detailed field trip budget as well.

**Cooking Classes** - Food cost associated with culinary classes offered by the 21st CCLC program are allowed. The costs must be reasonable and clear documentation must be maintained on file that aligns the cooking class with approved educational outcome and performance measures.

**Field Trips**

**Field trips** must be connected to academics, health/nutrition, and cultural enrichment opportunities for the students. The purpose of travel should support a clearly defined objective of the 21CCLC program. Field trips will require additional narrative justification in the budget. All field trips require the prior approval in the Grant Management System (GMS). They must be clearly identified and defined in the program budget including the cost, destination, and the objectives of each trip. All claims must be submitted with an appropriate lesson plan linking the field trip to strong academic outcomes and purpose, including how learning objectives will be continued upon return.

Some questions to consider prior to scheduling a field trip:

- What is the relevance of the field trip to a learning objective?
- What teaching will occur prior to, during, and after the trip to make it relevant to the students experience?
- How will the trip’s educational value be assessed upon completion of the trip?
Out of State Field Trips - Approval from the Superintendent and a written request must be submitted to the NH Department of Education State Director in advance of planning the trip. This type of request will be reviewed on an as needed basis and must have good justification.

Travel
Travel is allowable if it relates to grant activities and professional development conferences. It must follow the districts travel policy in regards to meals and mileage. Activities requiring travel costs must be included in the approved budget. Documentation must be maintained to support travel related costs.

Mileage Reimbursement. Use the mile rate designated in your districts travel policy.

An airline ticket cannot be reimbursed until the trip is complete. Remember, travel must be necessary, be reasonable, and provide an allocable benefit to the 21st CCLC project. Travel must be completed in accordance with state and local policy and regulations.

Student Transportation Costs
The cost of transporting students is an allowable activity if it relates to approved grant activities. The costs of transporting students to and from the regular school day is not allowable.

Vehicles
Vehicle purchases of any kind are not allowable.

Entertainment & Recreation
Amusement Park, Waterparks, attendance is not allowable.

Board Games are an allowable cost if they promote academic enrichment and life skills.

Cards are an allowable cost when they promote academic enrichment and life skills. Playing cards are permissible as they promote math and sequencing understanding. Creative materials to make handmade cards are permissible. Educationally fulfilling cards such as study cards and flash cards are acceptable.

Greeting cards such as Hallmark cards are not a reimbursable expense with 21CCLC funds.

Cost of activities where the primary purpose is amusement, diversion of social engagement are not allowable. Entertainment that enhances academic instruction such as museum visits, guest speakers, presenters, and tours of state parks, are acceptable.

Games are an allowable cost when they provide academic enrichment or life skills.

Guns are not an allowable cost.
Movies - Attending movie theatres is not allowable. Exceptions would be an educational film. Would need to be approved in your budget before attending or buying.

Videogames are not allowable.

Equipment

Equipment is allowable. Equipment must be reasonable and necessary for the 21CCLC program. Equipment must be approved in your budget and could require additional justification. You must follow the NH Department of Education Equipment Inventory fact sheet which complies with 2 CFR 200.33. The grantee must establish an inventory system which will account for equipment purchased with 21CCLC funds. At the end of the grant period equipment with an aggregate amount of over $5,000.00 must be disposed of by following the Equipment Disposal Fact sheet. The Program director will work with you to determine next steps.

Supplies and Materials – All expenditures must be reasonable and necessary to support the program plan as outlined within the awarded grant application. Helpful tip is to review the Supplies Fact Sheet. All Fact Sheets are located on the NH Department of Education’s website. https://www.education.nh.gov/program/federal-compliance/fact-sheets.htm

Computers/Ipads are allowable. Whenever possible, 21CCLC programs should utilize existing equipment that is available. If technological equipment is purchased, it shall solely be used for 21CCLC participating students, not the students of the traditional school hours unless costs of said equipment is shared. Technology is not allowed to be purchased in the fifth year of the grant.

Furniture is an allowable cost with limitations. Must be approve in the budget with justification.

Buildings are not allowable. Structures such as storage sheds are not allowable.

Appliances are not allowable.

Outside Expenses

Membership costs are not allowable
Alumni costs are not allowable.
Postage is allowable if used for allocable 21CCLC activities.
Fundraising

**Fundraising** is not an allowable cost. This includes salary, printing, room charges, travel, meals, or any other supply cost linked to any kind of fundraising. In practice, no fundraising on 21CCLC time or money.

Contracted Services

Any **contracts** with vendors or consultants that are less than $10,000.00 do not need a contract. Contracts over $10,000.00 do need a contract. Follow your district's policy on contracts and services. All reimbursement requests for contracted services must include a copy of the signed contract. Attach a copy of the contract in GMS. All contracts must include a scope of service and be executed prior to services being provided. Contracting procedures must reflect requirements as specified within the Uniform Grant Guidance.

Please review the Procurement Fact Sheet on the NH Bureau of Federal Compliance website. [https://www.education.nh.gov/program/federal-compliance/index.htm](https://www.education.nh.gov/program/federal-compliance/index.htm)

Incentives

**Gifts of Gift Cards** are not an allowable cost.

**Clothes** - T-shirts, hats and other practical clothing accessories may be permissible. Purchases must be reasonable. Incentives such as clothing are allowable with limitations. NH State Director will need to review and approve the request.

Promotions or Special Interest

The only allowable advertising costs are:

- The recruitment of personnel for 21st CCLC program.
- The procurement of goods and services to be offered during the program.
- Participant, family, and community engagement outreach.
- Lobbying is not allowable.

Promotional items are not an allowable cost.

Employment/Staffing

**Background Checks/Fingerprinting** are allowable costs if related to providing services under 21CCLC project.

**Bonuses or incentives** are not an allowable cost with 21CCLC funds.
Grant Writing services are not an allowable cost. Training or technical assistance costs on grant writing are not allowable costs.

Mentors - Hiring of high school students or senior citizens to serve as mentors to younger students is allowable for 21stCCLC programs.

Salary and Hourly Wages are allowable. Salaries for the program director, site coordinators, instructors, tutors, and paraprofessionals are all allowable, reimbursable expenditures. 21CCLC funds can be used to reimburse costs of benefits associated with salaries.

Time and effort – All employees that are paid with federal funds must keep records of their time to ensure that a program does not use federal funds to compensate an employee for time spent on any other program. All individuals being paid with federal funds must document their time and effort, no matter what percentage of time. Documentation must be maintained that accurately reflects the work performed. Consult your district’s business administrator for local policy.

Finances
Credit Cards - reasonable purchases can be made on credit cards. However, 21st CCLC funds cannot be used to pay interest or late fees on credit cards. Program must retain receipts to support purchases. Credit card statements by themselves are not sufficient documentation.

Donations of funds are not allowable.

Fines and Penalties are not an allowable cost.

Uniform Grant Guidance
This guidance should be read in conjunction with the United States Department of Education Non-Regulatory Guidance for Title IV – Part B, the Education Department General Administrative Regulations (EDGAR), including the Uniform Grant Guidance (2 CFR 200). [https://www.ecfr.gov/cgi-bin/text-idx?SID=ada097aea1a3598f4a3a0ddea53ba50a&mc=true&node=pt2.1.200&rgn=div5#top](https://www.ecfr.gov/cgi-bin/text-idx?SID=ada097aea1a3598f4a3a0ddea53ba50a&mc=true&node=pt2.1.200&rgn=div5#top)

New Hampshire Department of Education 21st CCLC website
https://www.education.nh.gov/instruction/integrated/title_iv_b.htm

NH DOE Bureau of Federal Compliance Website
https://www.education.nh.gov/program/federal-compliance/fact-sheets.htm