

ARP-ESSER Grant Expenses

Allowable Expenditures

A grantee may only use program funds for allowable costs, as defined in the federal grant funds Uniform Guidance (2 C.F.R. Part 200), which includes the requirement that costs be reasonable and necessary for the accomplishment of program objectives.

The following is an abbreviated list of allowable grant expenses. It is not intended to be exhaustive or exclusive. Applicants should contact the ICfL if they are unsure if their proposed idea/expenditure is allowable.

1. Compensation including salaries and wages for staff involved in planning, participating in professional development, preparing for, and providing out-of-school learning and enrichment programs, and conducting the self-assessment. This is intended to support the library with additional salary funds necessary to expand services or complete project objects, and not replace existing salaries.
2. Materials and supplies for out-of-school learning and enrichment programs including technology and assistive technology devices.
3. Materials and supplies such as Personal Protective Equipment (PPE), cleaning and sanitizing supplies necessary for safely conducting grant activities.
4. Equipment used for out-of-school learning. Equipment includes property (and information technology systems) having a useful life of more than one year and a per-unit acquisition cost of \$5,000 or more. Equipment must be pre-approved in writing by the ICfL.
5. Training and education costs for staff, including related travel expenses. Costs must be directly related to the purpose and successful fulfillment of this grant.
6. Professional and consultant services such as those for translation, tutoring, guest speakers or facilitators, asset mapping, or community partner programming.
7. Services to increase out-of-school learning or make learning opportunities more accessible such as those used for technological connectivity and subscriptions. Grant funds may only be used to pay for services provided during the official grant period.
8. Advertising or publicity specifically related to the grant for (1) program outreach specific to the grant such as publishing dates and times of activities, (2) recruitment of personnel to carry out the grant; (3) procurement of goods or services to implement the grant.

Non-allowable Expenditures

Non-allowable Expenditures. The following is an abbreviated list of non-allowable grant expenses. It is not intended to be exhaustive or exclusive. Applicants should contact the ICfL if they are unsure if a cost

is allowable. The following items are **not** allowable grant expenses:

1. Food and beverages. However, if a partner organization provides food, or the purchase of food is funded through another source, the grantee can use staff time paid for with grant funds to prepare or distribute the food to participants. Food is allowable if used primarily as a supply in a learning activity.
2. Capital expenditures related to the purchase of real property, buildings, or motor vehicles.
3. Construction expenditures related to the improvement or expansion of buildings and facilities.
4. Advertising or publicity not related directly to the programs carried out through the grant.
5. Promotional items and memorabilia, including models, gifts, and souvenirs.

Questions?

If you have questions about allowable and non-allowable expenditures for any of the ARP-ESSER grants, contact ICfL Grants Officer, Talela Florko: talela.florko@libraries.idaho.gov, (208) 639-4158.