# CCSP Grant Budget Instructions

The CCSP one-year grant budget, in Excel, is the document that will guide the charter school, authorizer, and CDE over the duration of the annual grant period. It is created to ensure:

* Compliance with state and federal regulations, including but not limited to tracking expenditures as require by the [CDE Chart of Accounts (COA),](https://www.cde.state.co.us/cdefinance/sfcoa)
* Provide the planned expenditures for the entire grant period, and
* Maintain the history of the budgeted and actual expenditures.

The Excel CCSP grant budget will become the worksheet that will be used on an annual basis to track expenditures to be reimbursed by the grant. A new budget document will be released on an annual basis.

The proposed budget and the budget narrative should support the grant project goals identified in part II, section B of the application. There should be evidence of a clear relationship between identified goals, proposed activities, and how funds will be spent. Applications should contain budget narratives for allyears of funding. The budget will be completed annually and must continue to align to the approved application on file with CDE. Please be advised that this is a reimbursement grant, and it is imperative that schools have available general funding for initial purchases.

All schools are required to submit their proposed budget for the anticipated amount of funding for the first year of award on the CCSP Grant Budget and then updated once final award approval is reached. This process is repeated annually as sub-grantees transition into a new grant award year. Grant funds must be spent sequentially; first year funds must be drawn down before accessing second year funds, etc. The budget period for the Planning grant is ***upon final approval through the day just before classes begin***. The budget period for CCSP Implementation grant is from ***final approval through June 30***. Implementation grants awarded during the year of application will not go back to July 1st of the first year. The proposed sub-grantee budget should reflect this timeframe.

When applications have been reviewed, final grant amounts will be determined based on funding structure detailed in Available Funds section and CCSP budget documents will be returned to the charter school and their authorizer with specific CDE comments that will require additional information of successful applicants. This original budget revision must comply with the application review comments and will serve as a basis for any future budget revisions. Any sub-grantee not properly submitting an original budget revision within 30 days of the date of the grant award letter may be subject to losing their grant award.

Please consider test-printing the electronic budget before submitting to CDE to ensure reports are printable and legible on standard, letter-size paper, without any blank lines. Contact the designated CDE Grants Fiscal Management Analyst at CCSP\_GFMU@cde.state.co.us with any issues.

General Guidelines and Restrictions

CCSP Grant Budget form instructions are found within the document itself. Each line item in the Excel budget should include the following in the respective columns: program/object category, grant project goal, budgeted amount (initial entry must be under original amount), and adequate budget item description/justification including cost per unit and an explanation of quantity (such as number of items or kits, number of students, grade level, classrooms or employees served, etc.).

The following guidance is provided to assist in the preparation of the budget.

* Any single line item more than $1,000 should have a detailed justification. Break down line items exceeding $1,000 through notations of quantity, explanation, or additional line items to clarify how funding will be expended. Note: The Excel document does not calculate the quantity by the original amount; the original amount must be the total cost of the purchase.
* Do keep in mind that budget submissions can go through several reviews prior to approval; therefore, budget *time* adequately.
* Up to $125 per hour can be budgeted for administrator and business mentoring costs. It is important to include the rate and total estimated hours.
* Attendance at conferences must be justified against the grant project goals and is limited to two individuals (unless it can be demonstrated that attendance is necessary for additional staff for professional development purposes).
* Requests for specialized training must include expected attendees, expected outcomes, topic(s), provider, cost, and a plan for sustaining that training.
* Budget expenditures must be supported by a sufficient description that provides the number of staff/students to be served; this can be grade level or actual number of participants. In subsequent years, this is critical as the grant is not intended to address recurring costs.
* Performance management and professional development requests must include number of participants, number of days, and cost per person per day, topic, and provider.
* It is in the best interest of the charter school applicant to request only reasonable funding levels in order to maximize the total award. Budget line items that are unrealistic will be cut or trimmed. For example, if $8,000 is requested to send six individuals to a national conference, you may be asked to instead send two people each year over a three-year period.
* Subcontracting is allowed, but schools must comply with procurement policies as outlined UGG § 200.317.
* Please follow your authorizer’s internal policies and procedures when budgeting for supplies, non-capital, and capital equipment.
	+ In general supplies are small purchases that are consumed, worn out or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances
	+ In general, non-capital purchases are valuable in nature and classified as equipment but costing less than the authorizer’s policy for capital assets inventory. For example, iPads are generally a non-capital purchase and should be tracked and inventoried to mitigate theft
	+ In general, capital purchases are above $5,000 per unit including any taxes, shipping, and installation charges. These items are meant to be used for more than a year and need to be properly depreciated through the authorizer’s accounting system. At the end of the useful life, CDE needs to be made aware of any possible sale or disposal of capital equipment as funds may need to be sent back to the federal government.

**Required Policies and Procedures**

Schools awarded will be required to establish the following fiscal policies and procedures. This is a requirement of the UGG 2 CFR 200 and must be in place to established to ensure compliance.

* 200.302 Financial Management
* 200.319 Procurement
* 200.318 Conflict of Interest
* 200.320 Micro-Purchases
* 200.333 Record Retention

Allowable Costs

To ensure that federal funds go as far as possible, proposed budgets must adhere strictly to the federal policy. Fundable activities are limited to those identified in ESEA §4303 (h), with what is allowable under 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Grant expenditures must follow 2 CFR §200.403 Factors Affecting Allowability of Costs. All expenditures must be necessary for the performance of the grant and be allowable under UGG. All expenditures must tie to the approved application and must be adequately documented. As a general matter, the following are examples of costs that may be include, but are not necessarily limited to:

* All expenditures must be necessary, reasonable, and allocable to the grant in order to be allowable under the CSP (2 CFR 200.403(a)). In particular, sub-grantees should refer to the following provisions:
	+ ***Necessary cost:*** *The cost should be for an activity or function that is generally recognized as ordinary and required for the institution to operate the program. The cost must be essential to fulfill regulatory requirements for proper and efficient administration of the program.*
	+ ***Reasonable cost:*** *A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration must be given to, among other things, whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award, and market prices for comparable goods or services for the geographic area. (2 CFR 200.404) The type and amount of cost should not exceed what a “prudent person” would pay under the same circumstances.*
	+ ***Allocable cost:*** *A cost is allocable if the goods and services involved are chargeable or assignable to the grant in accordance with the relative benefits received. (2 CFR 200.405(a)) An example of allocability would be the purchase of computers for grade levels not covered by the grant. The grant was written for 4th and 5th graders; however, the budget has included costs for 6th grade. The costs that would be covered would be those allocable to the 4th and 5th grade only.*

The following is a list of costs that are covered by the grant. It is not a complete list and is provided as guidance for budget preparation:

* **Curriculum** – Expenditures are only allowed for initial training prior to the implementation of a new curriculum or existing curriculum for a new grade level.
* **Legal fees** limited to direct legal services for employee and lease contract are allowed. If legal fees are budgeted beyond the first year, additional information must be provided to support the request. It is anticipated that the legal fees covered by the grant would be completed prior to the school opening. Additional costs must be reviewed by CDE to ensure they are allowed.
* **Marketing –** The costs associated with student recruitment and creating parent awareness of school such as creating a webpage for the new school, advertisement via mailings, business cards for staff.
* **Community Engagement Activities –** The costs related to student and staff recruitment along with informing community about the school. Cannot include food costs or promotional items.
* **Salaries (Contracted Services)** – Hiring and compensating teachers, school leaders, and/or specialized instructional support during the planning period is allowed. Time and effort documentation is required for all personnel compensated with federal funds UGG § 200.430 Compensation-Personal Services (i) Standards for Documentation of Personnel. If a school will be submitting salary for two staff that are not the principal/head of school or the business manager, they must submit this request for prior approval.
* **Site licenses** for software
* **Telephones**
* **Computers** for staff and students
* **Student/Classroom Furnishings –** should be based on projected enrollment

Generally allowable costs are:

* Customary (e.g., interventionist or coaching salaries and benefits, and professional development opportunities based on need)
* Allowed by circulars, regulations, policy, and guidance
* Disclosed in the budget submitted to the State agency
* Approved in advance through the budget authorization process

Recurring Costs Not Covered by CCSP

The following items are examples of recurring costs that are not allowed without additional documentation explaining the additional request:

* Software licensing renewals
* Supplies that were clearly purchased in the prior year
* Curriculum purchased in the prior year
* Legal fees for lease or employment contracts that were included in a prior year or in final year of grant.
* Professional development that is not progressive in nature is considered recurring if it does not clearly indicate it is for a new cohort of teachers

This list is not fully comprehensive but is presented to show typical items that would be considered recurring under the CCSP grant.

Costs Not Covered by CCSP Grant

The following are examples of costs that are not covered by the CCSP grant and is provided as guidance in preparation of the budget:

* Architecture fees
* Before and after school programs
* Bus passes
* Building insurance costs are considered facility cost
* Financial audit fees
* Food costs for staff, students, or parents
* Gift certificates, alcoholic beverages, school apparel for staff or students, fines and penalties, and lobbying
* Grant oversight expenses
* Hiring/recruitment expenses such as a placement firm or travel for prospective employees (small amounts for advertising are acceptable)
* Installation costs associated with playground and/or fitness equipment, unless demonstrated as necessary to the school’s vision/goals (subject to pre-approval)
* Kitchen equipment such as funding to purchase the equipment to set up food services within the school. Requests for this type of equipment are limited. The purchase of cafeteria tables is an example of what could be included on the CCSP grant.
* Legal fees outside of those directly related to employee and lease contracts
* Normal operating expenses such as utilities
* Professional dues or memberships
* Rental insurance costs are considered facility cost
* Salary and benefits for staff once the school has opened
* Student recruitment in the form of promotional items, food costs or any type of incentives
* Traffic study fees
* Travel costs for student expeditions (travel, etc.)
* Moving expenses such as truck rental, movers, moving equipment or supplies, or storage facility fees
* Student recruitment expenses beyond $20,000 in Planning Year and $10,000 in Year 1 and Year 2 Implementation.
* Non-educational/non-informative promotional/novelty items for advertising, events, or recruiting.
* Continuing education credit costs for professional development coursework completed at a college or university, as this would be considered compensation. The cost to complete college or university coursework relevant to grant project goals without credit may be considered.
* Colorado League of Charter School’s accountability self-studies and site visit expenses
* Colorado League of Charter School’s or other retreats, unless based on needs assessment
* Out-of-state travel unless it can be demonstrated that the goal of the travel cannot be accomplished in-state (no out-of-country travel is permitted)

This list is not fully comprehensive but is presented to show typical items that cannot be covered with CCSP grant funds.

Chart of Accounts – Coding of Expenditures

CDE COA was developed in response to 22-44-105(4), C.R.S., introduced as H.B. 1213 and enacted by the legislature in 1994. CDE and all school districts and Board of Cooperative Educational Services in the state shall use the system to report and obtain necessary financial information. It is important to review the CDE COA available at: <https://www.cde.state.co.us/cdefinance/sfcoa>

Program/Object Categories

Examples of the types of expenses that may be included in each object category are listed below for categorization guidance only. Your budget narrative should give enough detail so that the appropriate object category can be confirmed.

Instructional Program

Instruction includes activities dealing with direct interactions between staff and students. Teaching may be provided for students in a school classroom, in another location (such as a home or hospital), and in other learning situations, such as those involving co-curricular activities. Instructional activities may also include approved media, such as computer programs/software, television, radio, telephone, and correspondence. Included here are the activities of paraprofessionals, aides and classroom assistants, clerks, or graders, and the use of teaching machines or computers that assist in the instructional process of interaction between teachers and students.

*(0300) Purchased, Professional and Technical Services* - Consultant fees, professional educational services and other services performed by persons or firms with specialized skills and knowledge. In addition, property services to operate, repair or maintain school property (not continuous).

*(0500) Other Purchased Services* – Includes services performed outside of professional or technical development related to the planning and implementation of the school or expansion project. Examples of such services include telephone service in the planning phase, printing services, postage, advertising, and any expenditure related to travel such as registration, mileage/airfare, and lodging. Please remember that any out of state travel must have prior approval before expenses may be incurred.

*(0600) Supplies/Materials* – Instructional materials, supplies, books, and other general supplies that can be consumed, worn out, or deteriorate through use. Curriculum software licenses and inexpensive classroom furnishings below $500 each would fall under this category.

Support Program

Support service programs are activities that facilitate and enhance instruction. Support services include school-based and general administrative functions and centralized operations for the benefit of students, instructional staff, other staff, and the community.

*(0100) Salaries* - Amounts paid related to personal services for both permanent and temporary employees. Amounts for planning, administration, etc. should be broken out.

*(0200) Employee Benefits* - Amounts paid for personal services for both permanent and temporary employees. Amounts for planning, administration, etc. should be broken out.

*(0300) Purchased Professional and Technical Services* – Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, brokers, etc. Identification of specific vendors within the application does not remove the sub-grantee responsibility to follow their established procurement procedures. The grant requires **ALL** services that require a Contract or Memorandum of Understanding (MOU) follow the established sub-grantee procurement procedure to ensure there is no conflict of interest and all vendors have been cleared through the System of Award Management (sam.gov).

(0430) *Repairs and Maintenance Service* – Expenditures for repairs and maintenance services not provided directly by school personnel or contracted services that align with the Minor Facility Repair Appendix.

*(0500) Other Purchased Services* - Includes services performed outside of professional or technical development related to the planning and implementation of the school or expansion project. Examples of such services include telephone service in the planning phase, printing services, postage, advertising; and any expenditure related to travel such as registration, mileage/airfare, and lodging. Also includes student transportation. Please remember that any out of state travel must have prior approval before expenses may be incurred.

*(0600) Supplies/Materials* - Office supplies, books, non-curriculum software licenses, and other general supplies. Computer peripherals purchased outside of a system package (such as mice, keyboards, and computer speakers) also fall under this category.

Equipment

The Federal definition of equipment is tangible personal property, (including information technology systems) having the useful life of more than one year and a per unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes. Items considered equipment must be listed on a separate worksheet from the rest of the budget, as they must be tagged and inventoried according to §200.439 Equipment.

Sensitive inventory items (small and attractive assets) are assets that do not meet the district/school’s capitalization policy but are considered particularly vulnerable to loss, thus subject to special property control. These must be tagged and inventoried regardless of costs.

*(0735) Equipment* – The CCSP grant requires items over $500 each or electronic in nature that will be used for more than one year are considered equipment. This includes computers, computer and/or phone networking equipment, SMART or Promethean boards, video projectors, large printers, copy machines, large pieces of staff and office furniture, vocational education equipment, and specialized technology furniture such as media carts. Please be sure to provide detail on large technology purchases, including cost per unit.

**Example -** $25,000 for “computer network” – should be budgeted by the individual pieces such as $5,000 for servers, $10,000 for computers, and $10,000 for routers and switches. This will help determine reasonableness and allocation of the purchase, along with providing better controls and accuracy related to equipment inventory tracking.

Transportation

Under section 4303(h)(4) of the ESEA, sub-grantees may use federal CSP funds to provide “one-time, startup costs associated with providing transportation of students to and from the charter school.” One-time startup costs may not be sustained in nature and must be related to the startup or expansion of the charter school. Therefore, provided that the costs are necessary, reasonable, and allocable to the grant or sub-grant, a newly opened or expanded charter school could use a portion of its CSP funds to purchase a school bus or to procure a bus service to transport students to and from the charter school during the startup or expansion phase of the school. Grantees should be aware that, depending on the facts, a school bus may be considered a “capital asset,” in which case the grantee would be required to treat the cost of purchasing the school bus as a “capital expenditure” (UGG 2 CFR 200.12, 200.13, 200.329, and 200.439).

The RFA and rubric under this grant will require applicants to include a description of the transportation needs of the school and its proposed plan to fulfill them. All applicants will be required to submit a transportation plan as an addendum. Schools choosing to provide their own transportation, whether using grant funds or not, will also need to demonstrate that they have a state statute aligned and CDE approved transportation policy in place. This policy will address state statute and rules related to public transportation safety, which are outlined in 1 CCR 301-25 Colorado Minimum Standards Governing School Transportation Vehicles (one of 4 versions by manufacture date: April 30, [2015-Present](https://www.cde.state.co.us/transportation/252015), September 1, [2007-2015](https://www.cde.state.co.us/transportation/252007), February 1, [1999-2007](https://www.cde.state.co.us/transportation/251998) or October 1, [1993-1999](https://www.cde.state.co.us/transportation/25-1993)), [1 CCR 301-26 Operation Maintenance and Annual Inspection of School Transportation Vehicles](https://www.cde.state.co.us/transportation/finaltransportationoperationruleseffectivejuly82016), and [Rules for the Administration of the Public School Transportation Fund](https://www.cde.state.co.us/sites/default/files/documents/cdenutritran/download/pdf/transportation/nutri-transrule301.14.pdf) (CCR 301-14) and guidance. Additionally, CDE Schools of Choice will require sub-grantees requesting these funds to establish contact with the Transportation office at CDE to receive authorization on any purchases before purchases are made or grant funding is released, provide a multi-year transportation and maintenance budget, and comply with any additional and all necessary technical assistance trainings. This information may be requested during a monitoring desk review, visit and/or reporting period.

CDE encourages sub-grantee use of grant funds to cover one-time startup costs associated with providing transportation to students to and from school. This aligns with our goal to increase enrollment and attendance in these schools and increase access to equitable educational opportunities in Colorado, particularly among historically underserved and educationally disadvantaged student populations. More students will have greater options available to them to enroll in a high-quality charter schools and authorizers will become better able to understand how to find a path for public charter schools to offer transportation services to students.

CDE Schools of Choice will work with grant applicants and their districts to ensure those seeking grant funding for transportation identify one-time startup costs associated with transporting students into their project goals and budget. Applicants are also asked to address this set aside in a transportation plan that considers transportation needs of its students beyond the startup phase of the charter school that would become an appendix to the CCSP application.

Criteria – CDE will use the following criteria for determining whether a proposed transportation expense is allowable under the CCSP grant:

* Total annual expenses on transportation item is not to exceed 25% of annual grant award and only for the acquisition of a bus.
* The school will provide annual reports on the status of the bus including evidence of proper record keeping, inventory, serial # and maintenance.
* Identified cost of a bus will be evaluated by CDE Transportation Unit to determine whether identified cost is a reasonable cost for the bus **before a purchase would be allowed**.
* Primary goals of the grant are clearly met and not compromised based on expenditures made related to transportation costs.
* The school will provide a transportation goal and write a measure and metric to report on related to that goal.
* The school will provide an update in their annual report on their transportation plan and effectiveness of the plan.
* School will provide an assurance that funds used are clearly associated as a cost that is a one-time cost to the school.
* Consideration of management of recurring transportation costs.
* Schools will be asked to complete a budget template that allows them to demonstrate an understanding of what reasonable cost assumptions look like over a five-year period for managing transportation expenses and how these costs will be incorporated into a long-term sustainable operational budget for the school.
* As with other assurances, state will not fund recurring costs in the grant.

Facilities

Section 4303(h)(3) of the ESEA, grantees or sub-grantees may use federal CSP funds to carry out “necessary renovations to ensure that a new school building complies with applicable statutes and regulations, and minor facility repairs (excluding construction).”

* “New Flexibilities under the Every Student Succeeds Act“ Frequently Asked Questions (December 2017) [PDF](https://oese.ed.gov/files/2017/12/CSP-ESSA-Flexibilities-FAQ-2017.pdf).
* ESSA Flexibility Webinar [Slides](https://www2.ed.gov/policy/elsec/leg/essa/essaflexibilitiesseapresentation.pdf) (November 2018) [PDF](https://www2.ed.gov/policy/elsec/leg/essa/essaflexibilitiesseapresentation.pdf).

Examples of “minor facilities repairs” under ESEA § 4303(h)(3) include: repairing a leak in a roof, replacing a broken window, and repairing a furnace or air conditioning unit. In essence, minor facility repairs neither add to the permanent value of the property nor appreciably prolong its intended life, but rather, keep it in efficient operating condition

Under UGG § 200.13, renovations or improvements that materially increase the value or useful life of a “capital asset” (e.g., land, building or facility, equipment, and intellectual property (including software)) are “capital expenditures” and are not covered by the CCSP grant without prior approval from CDE. In order to charge a capital expenditure to the CSP grant or sub-grant, the grantee or sub-grantee must obtain the prior written approval of the Department or SEA (i.e., “pass-through entity”) (2 CFR 200.439(b)(3)). For information regarding title, use, and disposition of real property improved with Federal grant funds and reporting requirements for such property, grantees should refer to 2 CFR 200.311 and 200.329, respectively.

As stated above, sub-grantees may use CCSP funds to carry out “necessary renovations to ensure that a new school building complies with applicable statutes and regulations.” In determining whether a proposed renovation is necessary to ensure that a new school building complies with applicable statutes and regulations, the Department encourages grantees to consider, and to explain in their amendment requests, whether the renovation is actually required by a statute or regulation (i.e., not simply suggested or proposed), including the source and citation for the specific compliance requirement and the consequences for non-compliance. In determining whether the cost of a proposed renovation is “necessary and reasonable,” CDE encourages sub-grantees to consider, and to explain in their amendment requests, the following:

• Whether the renovation is necessary for the performance of the grant.

• Whether the cost of the renovation (e.g., materials and labor) is commensurate with the market rate for such goods and services.

• The relative cost of the renovation calculated as a percentage of the overall dollar size of the CSP grant allocated to the charter school.

• The relative cost of the renovation calculated as a percentage of the overall cost basis of the underlying property.

• Whether the costs are non-sustained (i.e., “one-time” costs associated with the startup or expansion of the charter school).

**Example 1 - ALLOWABLE**

Allowable: A charter school is required under a Federal or State statute (e.g., the Americans with Disabilities Act (ADA)) to provide accessibility in the form of an elevator; without it, the school will not be permitted to operate. To comply, the charter school requests approval to amend its approved application to use $50,000 of its $900,000 CSP grant for expenditures it will incur (such as engineering drawings, labor, equipment, and materials) to install an elevator in its building that has a cost basis of $1 million. Assuming the cost of installing the elevator is reasonable and the proposed amendment to the approved application does not result in a substantial change in the scope or objectives of the grant, then the $50,000 renovation cost appears to be allowable, as 1) installation of the elevator is necessary to comply with a statute or regulation (i.e., the ADA); 2) the expenditure is necessary for the performance of the grant (i.e., opening and operating a new charter school); and 3) the renovation cost is reasonable insofar as it represents only 5.6 percent of the overall size of the grant and only 5-6 percent of the current cost basis of the real property (prior to the renovation) and, therefore, does not represent a significant grant expenditure under the grant project budget or in the context of the overall dollar cost of the real property.

**Example 2 - Unallowable**

A charter school requests approval to amend its approved application to use $250,000 of CSP grant funds to acquire commercial real property (a land parcel with a former warehouse) and renovate it for use as a permanent school facility for the charter school. In this scenario, the charter school may not use any CSP funds to acquire the property, as the acquisition of the property represents an unallowable capital expenditure for real property (34 CFR 75.533). Nor may the charter school use CSP funds to renovate the facility, unless the charter school can show that the renovations are “necessary” to ensure that the building complies with a specific statute or regulation (e.g., a State safety regulation requiring installation of a sprinkler system). In such a case, the charter school also must demonstrate that the cost for the renovation is necessary, reasonable, and allocable to the grant (2 CFR 200.403(a)). Further, if the renovation would result in a material increase in the value or useful life of the property, then the cost for the renovation would qualify as a “capital expenditure,” and the charter school would be required to obtain prior written approval from the Department or, in the case of a charter school sub-grantee, the SEA (UGG at 2 CFR 200.12, 200.13, 200.329, and 200.439).

A sub-grantee may use CCSP funds to acquire portable classrooms, provided that the classrooms are **temporary** and directly related to opening or preparing for the operation of a new charter school or replicated high-quality charter school or expanding a high-quality charter school (see section 4303(b)(1) of the ESEA). In accordance with the cost principles in UGG, acquisition of the portable classrooms also must be necessary, reasonable, and allocable to the grant (2 CFR 200.403-200.405).

A sub-grantee may not use CCSP funds to construct permanent or non-portable classrooms on school property due to the regulatory prohibition against the use of Federal funds for construction (34 CFR 75.533).

Under section 4303(h)(3) of the ESEA, CCSP funds may be used for minor facilities repairs (excluding construction). Examples of minor facilities repairs include repairing a leak in the roof, replacing a broken window, and repairing a furnace or air conditioning unit. In essence, minor facility repairs neither add to the permanent value of the property nor appreciably prolong its intended life, but rather, keep it in efficient operating condition (2 CFR 200.452).

References and Additional Guidance

Additional information and guidance on budgeting, budget revision, and allowable expenses can be found in other CCSP guidance, as well as in the federal January 2014 CSP Nonregulatory Guidance.

Applicants should also be aware of the following relevant provisions [2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html) and [Nonregulatory Guidance Student Support and Academic Achievement Programs](https://www2.ed.gov/policy/elsec/leg/essa/essassaegrantguid10212016.pdf).