

GSC CSP Allowable Costs Guide (ACG) - At-a-Glance

Quick reference based on the [June 2026 ACG](#). The full ACG and [2 CFR Part 200](#) control final allowability determinations.

1 | Six-question allowability check

- **Approved budget/UIN:** Is the cost in the school's most recent approved budget and tied to the correct UIN?
- **Federal test:** Is it necessary, reasonable, allowable, and allocable?
- **Grant purpose:** Does it directly support startup/expansion, approved project goals, and the students/grade levels being served?
- **One-time vs. ongoing:** Is it a startup/initial implementation need rather than a normal recurring operating cost?
- **Grant phase:** Is this type of cost allowable in the school's current phase? Allowability can change by phase.
- **Documentation:** Can the school explain WHO / WHAT / WHEN / WHERE / WHY / HOW MUCH and retain support for the cost?

2 | Common cost areas - fast reference

Cost Area	At-a-Glance Rule	Phase / Key Control
Salaries & Benefits	Planning-year essential startup salary may be allowable. Implementation salary must be directly tied to grant administration or expansion - not ongoing operations. Benefits follow the allowable salary portion.	Time & effort; proration required.
Purchased / Professional Services	Startup/organizational services, outreach, technology installation, and other approved services may be allowable. Scope, deliverables, rates, and service period should be clear.	Some services are one-time or phase-limited.
Curriculum / Supplies / Software	Curriculum, textbooks, instructional materials, and approved software may be allowable. Consumable startup supplies are more limited.	Renewals and recurring supplies are generally not allowable.
Equipment / Technology / Furniture	Must support current/near-term student need and the approved instructional model. Use product specs; maintain inventory controls for highly walkable items.	No monthly service fees; classification depends on the applicable threshold.
Travel / Training / PD	May be allowable with a travel policy, agenda/syllabus, dates, attendees, purpose, and economical arrangements.	New training / new staff focus; repeated PD is not allowable.
Facilities / Repairs / Transportation	Minor one-time repairs may be allowable if they do not materially increase value or useful life. Bus purchase may be allowable with required CDE/GSC support.	Major construction/capital improvements & ongoing operations are not allowable.

Commonly unallowable / high-risk

- Field trips, extracurricular activities, athletic/team equipment, uniforms/apparel
- Food, beverages, food-service-only equipment/supplies, fundraising, incentives/gifts, lobbying
- Land/building purchase, new construction, major structural improvements, room additions, landscaping
- Ongoing operating costs: utilities, recurring service contracts, monthly insurance/payroll services, management fees, cell phones, etc.
- Software/license renewals, recurring/repeated professional development, student memberships/conferences
- Promotional giveaways (pens, pencils, balloons, notepads, branded giveaway items)
- Purchases for future/unserved capacity rather than current or near-term approved growth

Before you budget or buy

- **Check** the current approved budget and grant phase first.
- **Use** the full ACG when a category has limits, exceptions, or special documentation.
- **Ask GSC** before purchase if the item is unusual, recurring, facility-related, high-cost, not clearly listed, or may require a budget revision.
- **Do not assume** an expense is allowable because a similar item was reimbursed previously; facts, timing, phase, and approved scope matter.