



Improving Online CTE Pathways Grant Program Expenditure Guidelines

UTILIZATION OF FUNDS

Funds under the *Improving Online CTE Pathways* grant program must be utilized for program implementation as prescribed in the [Request for Applications \(RFA\)](#). Within these parameters, and in line with proposed grant outcomes, colleges and/or districts are afforded discretion and flexibility to make spending decisions locally.

Grant Program Website: <https://cvc.edu/pathwaysgrant/>

REASONABLE AND JUSTIFIABLE

All expenditures should be reasonable and justifiable. “Reasonable” means expenditures are prudent and every effort is made to utilize funds efficiently. “Justifiable” means expenditures are consistent with goals and activities related to the *Improving Online CTE Pathways* grant program. Colleges and/or districts are strongly urged to develop policies and procedures to document and justify program expenditures. Developing written documentation prior to the time of expenditure is recommended. This documentation should correlate with, and clearly establish the link between a given expenditure and program goals and objectives.

AUDIT REQUIREMENTS

Colleges and/or districts are ultimately responsible for expenditure decisions. Colleges and/or districts are required to compile a quarterly summary and backup financial documentation related to Grant’s financial activities. Foothill - De Anza Community College District, as fiscal agent for the CVC-OEI, will collect and retain financial documentation from each Grantee for audit purposes covering all expenditures in addition to quarterly expenditure reports for each program. Audits may also be conducted by the California Bureau of State Audits, the CCC Chancellor’s Office, or other government agencies with a lawful interest in the expenditure of funds.



NON-ALLOWABLE EXPENDITURES

The California Virtual Campus - Online Education Initiative (CVC-OEI) has identified the following non-allowable expenditures for the *Improving Online CTE Pathways* grant program:

1. *Gifts* - Funds may not be used for gifts or monetary awards of any kind.
2. *Stipends for Students* - Funds may not be used to pay stipends to students for participation in program or classroom activities.
3. *Political Contributions* - Funds may not be used to pay for political contributions.
4. *Courses* - Funds may not be used to pay for the delivery of courses that generate full time equivalent students (FTES). Funds may, however, be used to support course development
5. *Hardware & Software* - Funds may not be used to purchase faculty/staff computing equipment, capital outlay items, or software licensing/subscriptions beyond the performance period of the grant as laid out in the RFA.
6. *Supplanting and/or Coordination* - Funds spent on grant programs may supplement existing activities or wholly fund new program activities as outlined in the college grant proposal. Outside funding received *in addition to* the grant award (e.g., other categorical or grant funds) may be coordinated to accomplish program goals, but grant funding may not replace, general or state categorical (restricted) district funds expended on similar program activities prior to the availability of program funding. Colleges will need to report separately regarding how *Improving Online CTE Pathways* grant funds were expended toward program goals.

The CVC-OEI will not provide an exhaustive list of allowable and non-allowable expenditures, as decisions for each expenditure must be made locally according to program objectives and activities, in addition to the “reasonable and justifiable” criteria outlined above. Program staff, however, are available to provide guidance on proposed expenditures. Please reach out to Justin Schultz (jschultz@cvc.edu) should you have any questions or concerns.