

APPENDIX D
COST GUIDELINES

FOR TITLE I, PART C, SECTION 132 FUNDS

ELIGIBLE COSTS

- Administrative Costs (5%)
- Personnel Services (time records)
- Operating Expenses
- Stipends
- Consultants
- Instructional Materials
- Travel
- Instructional Equipment

INELIGIBLE COSTS

- Student Expenses or Direct Assistance to Students*
- Entertainment
- Awards and Memorabilia
- Individual Memberships
- Membership with Organizations that Lobby
- College Tuition, Fees, and Books*
- Fines and Penalties
- Insurance/Self-insurance
- Expenses that Supplant
- Audits, except Single Audit
- Contributions and donations
- Contingencies
- Facilities and Furniture
- General Advertising
- Alcohol
- Fund Raising
- General Administration

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*See Guidelines for Using VTEA Funds for Direct Assistance to Special Populations Students.