Sacramento City College
SEAP Spending Guidance

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 SEA program. Colleges 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 clearly establish the link between a given expenditure and SEA program goals and objectives.

ULTIMATE RESPONSIBILITY

Colleges and districts are ultimately responsible for expenditure decisions. This responsibility cannot be delegated. The SEA program will be included in the District Audit Manual with the expectation that district-contracted auditors annually audit expenditures. Audits may also be conducted by the California Bureau of State Audits, the Chancellor's Office, or other government agencies with a lawful interest in the expenditure of funds.

NON-ALLOWABLE EXPENDITURES

The California Community College Chancellor's Office (CCCCO) has identified the following non-allowable expenditures:

1. **Gifts** -- Public funds may not be used for gifts or monetary awards of any kind. Expenditures for a public purpose are not considered a gift of public funds.

2. **Stipends for students** -- funds cannot be used to pay stipends to students for participation in program or classroom activities. Student Equity and Achievement (SEA) Program Expenditure Guidelines.

3. **Political Contributions**.

4. **Courses** -- funds may not be used to pay for the delivery of courses that generate FTES. An exception to this is that funds may be used to supplement instructional support courses that do not receive apportionment funding that covers expenses incurred by these courses.

5. **Supplanting** – Any funds spent on these programs should supplement, not replace, general or state categorical (restricted) district funds expended on similar program activities prior to the availability of program funding. This restriction applies to categorical programs and any other federal, state, and county programs. Supplanting rules do not apply to expenditures previously paid for by BSI, SE or SSSP.

In general, the CCCCO 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, and the "reasonable and justifiable" criteria as outlined above.

SCC Guidelines for spending SEAP dollars

Here are some spending guidelines to follow:

1. **Consider SEAP, College and your application goals.**

   A goals-based spending approach leads to better informed decisions, meaningfully serving students and a way to escape the traditional routine of spending. This holistic approach should help to provide you as the planners with a "new lens" to frame better-informed financial and budgeting decisions. Also, it will help to identify programs and services that are most highly valued. The underlying philosophy of goals-based spending is about how you invest resources to meet your stated objectives. It helps to better articulate why the services we offer exist, what they cost, and, consequently, what we value.

   Additionally, the Student Equity and Achievement Program was established in Education Code (EC) 78222 with the intent of supporting the system wide goal of eliminating achievement gaps through the lens of equity. In an effort to be intentional with our work toward closing achievement gaps for our disproportionately impacted student groups, SEAP funded activities should focus on:

   - *Successful Enrollment*
   - *Transfer Level Math and English*
   - *Persistence*
   - *Completion*
   - *Transfer*

   Note: Approved requisitions will be based on the service/item that directly impacts the division/program goals. The services/item should be directly connected to:

   a) **Direct services to students**
      a. Honorarium
         i. $250 - $500 per hour max (per event)
         ii. Maintain previously paid amounts (when possible)
         iii. Renowned speakers (amount subject to approval)
         iv. Special events/speakers (amount subject to approval)

      b. Book vouchers
         i. 5% max of annual budget

      c. other

   b) **Outreach and professional development**
      a. Swag (*represents unity, belonging, outreach, or program*; 5% max of total budget)

      b. Professional development (10% max of annual budget)*

   c) **Work Supplies** (5% max of annual budget: office supplies, non-technology)

    d) <u>**Food**</u> (no more than $3000 or 5% of annual budget)

        a. For more guidance on food, please see <u>Food Guidelines Memo</u>

2. **Long term support.**

   Services/items should focus on supporting students in ways that will have a lasting impact. The goal is to serve students beyond momentary bandaids.

3. **Outreach, Retention, Persistence, Engagement & Completion.**

   Consider measuring the type of events that engage students and retain our students. What is working well? How does it support closing the equity/opportunity gaps?

4. **Keep in mind salary and benefit increases.**

*unless otherwise requested in original application or discussed with AVPESS