



Virginia's Child Care Stabilization Grant Program: What You Need To Know About Monitoring

Introduction

In order to help child care businesses survive and thrive, Virginia launched the Child Care Stabilization Grant Program in November 2021. The program was authorized by Congress through the American Rescue Plan Act (ARPA) to provide direct assistance to child care providers like you. Funding can be used across a variety of allowable expense categories, such as personnel costs, rent, insurance, utilities, Personal Protective Equipment (PPE) and cleaning supplies, for mental health services, and more.

As a condition of receiving the stabilization funding from the federal government, the Commonwealth of Virginia is required to monitor how funds are spent. As such, recipients of stabilization funding may be randomly selected to undergo a monitoring process to show how their child care business used their funding.

To ensure that you are prepared for monitoring, we highly recommend that you take the necessary steps now to properly document and categorize your expenses. If you are selected for monitoring, you will need to report how you used the funding that you received and provide proper documentation of that spending. **Monitoring participants are expected to keep all records for at least five years, until May 31, 2027. This includes receipts, invoices, and all additional documentation showing how grant funds were spent.**

This guide will help you understand what expenses are considered eligible for coverage by stabilization grant funding as well as how to properly document your use of grant funds.

Did You Know?

FREE business coaching and resources are available to support you with your general business practices and with monitoring requirements.

Visit <https://vecf.org/arpa/> to access written guides, video tutorials, and to sign up to speak with a business coach.

Understanding Allowable Expenses

Funding received through the Child Care Stabilization Grant Program can be spent across six broad categories that were established by Congress and the federal Office of Child Care. As previously shared in the guide, [Documenting Expenses & Grant Spending Strategies](#), the categories include:

- Payroll, employment, and personnel costs
- Rent, utilities, facilities maintenance, property taxes, and insurance
- PPE, cleaning supplies, and other items to enhance health and safety practices
- Equipment, supplies, goods and services
- Mental health services

Funding can only be spent within allowable expense categories. We recommend that you keep all receipts for expenses within these categories. Providers who are unable to show documentation of spending within allowable expense categories may be subject to recoupment of funds. More information on the allowable expense categories is included below.

Gathering Your Documentation

You will need to show how you spent your grant funds by providing documentation of your expenditures. Even if you aren't selected for monitoring, you should be keeping organized documentation of your expenses.

It is recommended that you prioritize submitting supporting documentation for the largest eligible expenses first (ex. Mortgage, rent, payroll, etc.), as these may cover the majority, if not all, of the grant funding. Taking this approach will allow you to minimize the amount of supporting documentation you may need to provide.

The Virginia Department of Education requires all grant recipients to maintain records and receipts documenting all spending made with grant funds through May 31, 2027 and reserves the right to audit provider records at any time.

Step 1: Figure Out Your Expenses

Your Child Care Stabilization Grant could be used to cover expenses as soon as your application was approved. Be sure to look at past expenses in addition to tracking your expenses moving forward until you have documented use of the total amount of your grant funding. ***Allowable expenses incurred on or after January 31, 2020 can be covered with grant funds.***

It is important to know you cannot claim expenses already paid for by:

- Past rounds of Child Care Stabilization Grants from the CARES Act
- The Paycheck Protection Program (PPP),
- Employee Retention Tax Credit (ERTC),
- Families First Coronavirus Response Act Emergency or Family Leave (FFCRA), or
- Any other stimulus and relief funding program.

If you are submitting expenses that were partially covered by other funding sources, you should submit supporting documentation that defines the portion of the costs funded through CCSG versus other funding sources to confirm that there is no duplication of benefits.

When looking at expenses, go through your records and review:

- Invoices
- Receipts
- Credit card statements
- Electronic payments (such as Venmo, Zelle, PayPal, and Square Cash)
- Bank statements and canceled checks
- Third-party payroll systems (such as ADP, Gusto, or Paychex)
- Contracts
- Purchase Orders

You will need proof of payment for every cost for which you are using grant funds. Proof of payment may be a copy of a cancelled check, bank wire transfer details, bank statements, credit card statements, confirmation of electronic payments, or something similar. Make sure that the proof of payment clearly shows what was purchased. Contracts or purchase orders should be included, if applicable. Supporting documentation should not be handwritten. A general rule of thumb is that the expense in question should be necessary to maintain or resume operation of your child care center to be eligible for grant funding.

Be sure to collect information about these common business expenses:

Rent, Mortgage, Property Taxes, and Insurance

Grant funds can be used to pay your rent (including under a lease agreement) or mortgage, plus property taxes and any insurance payments.

Family day home providers will need to use the [Time-Space Calculation Guide](#) to determine how much of these costs qualify as business use.

Utility Costs

The actual amount you paid for utilities that are for business use, including gas, electricity, telephone, and internet.

Family child care providers will need to use the [Time-Space Calculation Guide](#) to determine how much of these costs qualifies as business use.

Facilities Maintenance

The actual amount spent on facility maintenance and improvements, including building or upgrading playgrounds, renovating bathrooms, installing ramps, railings, or automatic doors, and removing load-bearing walls to create additional space for social distancing.

Family day home providers will need to use the [Time-Space Calculation Guide](#) to determine the percentage of facilities maintenance costs that are allocated toward business use.

Payroll, Employment & Personnel Costs

This includes wages and benefits, increases in compensation, premium or hazard pay, and staff bonuses. It also includes dollars paid to yourself as a sole-proprietor or to an owner or partner in the form of owner's draws (taking funds out of the business for personal use.) You can include benefits paid to staff, such as health, dental, or vision insurance, as well as paid sick leave and retirement contributions. Additional allowable expenses in this category include employee transportation costs and supports for staff to access COVID-19 vaccines.

Personal Protective Equipment (PPE), Cleaning Supplies, Equipment, and other items to enhance health and safety practices

Purchases or updates to respond to the COVID-19 public health emergency are allowable expenses. This includes equipment (examples include air and water quality improvement or filtration, humidifier, touchless faucets or soap dispensers, and sanitation systems),

supplies, services (such as regular or deep cleaning), and training to help mitigate the spread of COVID-19 and/or meet state and local health guidelines. This can include indoor and outdoor equipment and supplies that facilitate social distancing, minimize sharing, and allow for regular outdoor play.

Equipment, Supplies, Goods and Services

This includes material goods necessary for regular operations and learning, such as food, classroom and playground equipment, toys and books, office supplies, and feeding or diapering supplies. It also includes services necessary for regular operations, such as office supplies and equipment, business automation training, shared services, child care management services, any necessary business software and upgrades and/or technology improvements, food services, transportation, and fees associated with licensing.

Mental Health Services

This includes early childhood mental health consultation services, as well as mental health consultations and other supports for staff.

Shared Expenses

In some cases, items are used for both personal and business reasons, like your phone or your home. A few quick calculations can determine how much of the shared cost can be an allowable expense for the Child Care Stabilization Grant Program.

Business Use of Phone

In order to calculate the business use of your phone, whether it's a cell phone or a landline, determine the number of minutes it was used for business.

For example:

Karen's phone bill is \$150 per month. In total, she made 40 calls that totaled 300 minutes. Of those calls, 15 were for business and totaled 95 minutes.

To calculate her business use percentage, Karen should divide her business minutes (95) by her total minutes (300). The result is .32, which she multiplies by 100 to get a percentage of 32%. That means she can claim 32% of her bill as a business expense. 32% of \$150 is \$48, so that is her allowable business cost.

$$95 \text{ minutes} \div 300 \text{ minutes} = 0.32 \text{ (x } 100 = 32\%)$$

$$0.32 \text{ (32\%)} \times \$150 = \$48$$

Business Use of Home

If you run your child care program out of your home, the cost of your home and related expenses is allowable under the Child Care Stabilization Grant Program. For these expenses to count toward your business, you must be licensed, registered, or regulated under the appropriate state or local law and regularly use your home for business. To determine the business use of your home, you'll want to use the **Time-Space Calculation** that we referenced earlier in this guide.

To have handy, here are the major steps to take to calculate the business use of your home:

1. Determine the space and time of your home used for child care, and
2. Determine allowable expenses related to providing care in your home

Attachment A takes you through the Time-Space Calculation

Attachment A: Business Use of Your Home

To determine how much of your home expenses can be reimbursed, you need to look at two factors—the space regularly used for care and the amount of time it is used. We call this the Time-Space Calculation. To find out how to get your Time-Space Calculation, review the [step-by-step guide](#).

Indirect Home-Based Business Expenses

As we explained in the section on business expenses, expenses that are for your home and directly related to your business can go under your expenses for the full amount. But what about indirect expenses related to your home, such as electricity usage and your mortgage? These are expenses that are partially for your business, but also partially for your own use.

In the example below, a provider is tracking expenses for a recent month. The table includes many of the indirect home-based business expenses you can allocate to the Child Care Stabilization Grant Program.

Example: Calculating Indirect Home-Based Business Expenses

INDIRECT EXPENSE	AMOUNT
Rent	\$0
Mortgage including insurance payments	\$833
Electricity	\$152
Gas	\$174
Oil	\$0
Water	\$95
Telephone and cable	\$133
Common area repairs (such as repairing the front steps of your home if they are used by families at drop-off or maintenance on your furnace)	\$885
Cleaning and lawn care services	\$75
Homeowner's insurance	\$145
Monthly Total	\$2492

Remember: Just as you would with any expense, make sure you have records of indirect expenses for your home.

Calculate Your Reimbursable Indirect Expenses

This is where everything comes together. Since you have your Time-Space Percentage and your total expenses, you can find the amount that is eligible for reimbursement:

$$\text{Time-Space Percentage} \times \text{total indirect expenses} = \text{reimbursable indirect expenses}$$

For example:

in the table above, if the provider's Time-Space Calculation was 14.6% the calculations would be as follow:

$$0.146 (14.6\%) \times \$2,492 = \$363.83$$

By these calculations, the home-based provider could allocate \$363.83 toward their Child Care Stabilization Grant for that month.

Step 2: Keep Business Records Organized

Now that you have a clear picture of the expenses you've incurred since January 31, 2020 and you have gathered the necessary documentation, you should set up a system to properly document expenses going forward. You must keep all your receipts for costs covered by this grant until May 31, 2027. A receipt or other proof of payment should show:

- That you paid the expense
- What you paid for, including a description of the item or service
- The amount and date paid

Some examples of valid receipts or proof of payment are:

- An itemized receipt from a store such as Target or a retailer like Amazon
- A payment confirmation email from a utility company or
- A canceled check for payment to a utility or phone company
- A report from your payroll company

Each of the Documenting Your Expenses Worksheets can help you organize your records and costs.

Step 3: Create a Backup

Create a digital backup of your receipts and records by taking pictures, scanning the documentation, or organizing another copy of your files in a safe place. You need to keep your receipts for five years, so this will provide a backup in case something happens to the original hardcopies of your receipts. View [How to Create a Record-Keeping System](#) for more information on storing your business's records.

Preparing for Monitoring

What should I do if I'm selected for monitoring?

If you are randomly selected for monitoring, remember that the process is meant to make sure your expenses are legitimate and accurately recorded. Providers can sign up for free business coaching to prepare for monitoring at <https://www.vecf-cses.com/register-for-free-coaching>.

If you are selected for monitoring, here's what you can expect:

Step 1: Notification of Monitoring

The VDOE notified providers in March via both email and mailed notification that they were selected for monitoring.

Step 2: Submit Expenses

Documents requested will be uploaded by providers into the [SharePoint Monitoring Portal](#) by April 24, 2023.

Step 3: Documentation Review

Ernst & Young will review documentation and communicate Requests for Information (RFIs) to VDOE.

Step 4: Final Report

You will be notified by VDOE if any expenses were deemed ineligible.

What if some of my expenses are found ineligible?

If VDOE does find that you spent grant funds on expenses they deem to be ineligible for the Child Care Stabilization Grant Program, you will have options. You may want to gather all receipts or documentation for allowable expenses, even beyond the amount of your grant. That way, you'll have back up costs if it turns out that some of your costs are not allowed. We also recommend meeting with a business coach, who can help you identify and document

Appendix A: Example Cost Worksheets

Cost Worksheet Summary

Date Range	Worksheet #	Category	Total
1/31/2022 - 2/27/2022	1	Payroll, Employment, and Personnel Costs	\$ 8,000.00
2/28/2022	2	Rent, Utilities, Facilities Maintenance, Property Taxes, and Insurance	\$ 1,181.25
1/14/2022 - 2/5/2022	3	Personal Protective Equipment (PPE), Cleaning Supplies, and other items to enhance health and safety practices	\$ 461.00
12/21/2021 - 2/28/2022	4	Equipment, Supplies, Goods and Services	\$ 1,180.00
2/28/2022	5	Mental Health Services	\$ 1,000.00
		Total of All Categories	\$ 11,822.25

Worksheet 1: Payroll, Employment, and Personnel Costs

To complete this worksheet, some costs to look for include:

- Payroll system documents showing wages paid
- Payments for benefits including retirement and health, as well as sick leave
- Self-pay for sole proprietors
- Staff training

Date	Expense Description	Employee / Contractor Name	Hourly / Salary	Pay Rate	Hours / Weeks Worked	Expense Amount	Contract / PO File Name	Invoice File Name	Proof of Payment File Name
1/31/2022	Employee Wages Paid in January	Jane Smith	Hourly	\$ 15.00	160	\$ 2,400.00	N/A	ABC Child Care Provider_WKSH1_Employee#1 Paystub_01.31.2022	ABC Child Care Provider_WKSH1_Bank Statement_01.31.2022
1/31/2022	Employee Wages Paid in January	John Smith	Salary	\$ 600.00	4	\$ 2,400.00	N/A	ABC Child Care Provider_WKSH1_Employee#2 Paystub_01.31.2022	ABC Child Care Provider_WKSH1_Bank Statement_01.31.2022
2/27/2022	Contracted Staff through Agency	Sam Smith	Hourly	\$20.00	160	\$ 3,200.00	ABC Child Care Provider_WKSH1_Staffing Contract_02.27.2022	ABC Child Care Provider_WKSH1_Agency Invoice_02.27.2022	ABC Child Care Provider_WKSH1_Canceled Check_02.27.2022
Total (add up all the costs):						\$ 8,000.00			

Additional Provider Guidance for Worksheet 1

Invoice and Contract/PO Support Examples	Payment Support Examples	File Naming Convention
<ul style="list-style-type: none"> - Paystubs - W2s - 3rd Party Payroll Summary Report (ex. ADP, Paychex, Gusto) - Invoices - Purchase Order - Contract - Itemized Receipts - Employee Offer Letters 	<ul style="list-style-type: none"> - Canceled Check - Bank Wire Transfer Details - App Based Payments Screenshots (Venmo, Zelle, PayPal, and Square Cash) - Bank Statement - Credit Card Statement 	<ul style="list-style-type: none"> - Provider Name_WKSH#_Expense Type/Description_Date (MM.DD.YYYY) <p>Example "ABC Child Care Provider_WSH1_Employee#1 Paystub_03.31.2022"</p>

Worksheet 2: Rent, Utilities, Facilities Maintenance, Property Taxes, and Insurance

To complete this worksheet, some costs to look for include:

- Monthly rent or mortgage
- Property insurance (may be included in your mortgage payment)
- Property taxes
- Liability insurance (insurance in case anyone gets hurt)
- Maintenance and improvements to your facilities
- Utilities including gas, electricity, oil, water, sewer, telephone, internet

Date	Expense Description	Total Expense Amount	Time / Space %	Claim Amount	Contract / PO File Name	Invoice File Name	Proof of Payment File Name
2/28/2022	Rent	\$ 3,500.00	27%	\$ 945.00	ABC Child Care Provider_WSH2_Rental Agreement_02.28.2022	ABC Child Care Provider_WSH2_February Rent Bill_02.28.2022	ABC Child Care Provider_WSH2_Wire Transfer_02.28.2022
2/28/2022	Electricity	\$ 250.00	27%	\$ 67.50	N/A	ABC Child Care Provider_WSH2_Electricity Bill_02.28.2022	ABC Child Care Provider_WSH2_Canceled Check_02.28.2022
2/28/2022	Gas	\$ 150.00	27%	\$ 40.50	N/A	ABC Child Care Provider_WSH2_Gas Bill_02.28.2022	ABC Child Care Provider_WSH2_Canceled Check_02.28.2022
2/28/2022	Water	\$ 300.00	27%	\$ 81.00	N/A	ABC Child Care Provider_WSH2_Water Bill_02.28.2022	ABC Child Care Provider_WSH2_Canceled Check_02.28.2022
2/28/2022	Telephone and cable	\$ 175.00	27%	\$ 47.25	N/A	ABC Child Care Provider_WSH2_Cable Bill_02.28.2022	ABC Child Care Provider_WSH2_Bank Statement_02.28.2022
Total (add up all the costs):				\$ 1,181.25			

Additional Provider Guidance for Worksheet 2

Invoice and Contract/PO Support Examples	Payment Support Examples	File Naming Convention
<ul style="list-style-type: none"> - Invoices - Mortgage Bills - Rent Bills - Tax Bills - Utility Bills - Itemized Receipt 	<ul style="list-style-type: none"> - Canceled Check - Bank Wire Transfer Details - App Based Payments Screenshots (Venmo, Zelle, PayPal, and Square Cash) - Bank Statement - Credit Card Statement 	<ul style="list-style-type: none"> - Provider Name_WKSH#_Expense Type/Description_Date (MM.DD.YYYY) <p>Example "ABC Child Care Provider_WSH2_January Rent Bill_01.31.2022"</p>

Worksheet 3: Personal Protective Equipment (PPE), Cleaning Supplies, and other items to enhance health and safety practices

To complete this worksheet, some costs to look for include:

Purchases or updates to respond to the COVID-19 public health emergency, including:

- Cleaning supplies (i.e., paper towels, disinfectant)
- Cleaning services
- Masks/Gloves/Safety glasses
- Indoor and outdoor supplies that facilitate social distancing, minimize sharing

Note: Approved expenses under this category are not limited to those that are in response to COVID-19.

Date	Expense Description	Unit of Measure	Unit Cost	Quantity	Claim Amount	Contract / PO File Name	Invoice File Name	Proof of Payment File Name
1/14/2022	Blue Nitrile Gloves	Each	\$ 0.25	100	\$ 25.00	ABC Child Care Provider_WSH3_Gloves PO_01.14.2022	ABC Child Care Provider_WSH3_COVID Supplies Invoice_01.14.2022	ABC Child Care Provider_WSH3_Credit Card Statement_01.14.2022
1/14/2022	N95 Face Mask	Box	\$ 10.00	8	\$ 80.00	N/A	ABC Child Care Provider_WSH3_COVID Supplies Invoice_01.14.2022	ABC Child Care Provider_WSH3_Credit Card Statement_01.14.2022
1/14/2022	Disinfecting Wipes	Box	\$ 8.00	7	\$ 56.00	N/A	ABC Child Care Provider_WSH3_COVID Supplies Invoice_01.14.2022	ABC Child Care Provider_WSH3_Credit Card Statement_01.14.2022
2/5/2022	Disinfecting service for play space	N/A	\$ 300.00	1	\$ 300.00	N/A	ABC Child Care Provider_WSH3_Cleaning Service Invoice_02.05.2022	ABC Child Care Provider_WSH3_Credit Card Statement_01.25.2022
Total (add up all the costs):					\$ 461.00			

Additional Provider Guidance for Worksheet 3		
Invoice and Contract/PO Support Examples - Invoices - Itemized Receipts - Contracts - Purchase Orders	Payment Support Examples - Canceled Check - Bank Wire Transfer Details - App Based Payments Screenshots (Venmo, Zelle, PayPal, and Square Cash) - Bank Statement - Credit Card Statement	File Naming Convention - Provider Name_WKSH#_Expense Type/Description_Date (MM.DD.YYYY) Example "ABC Child Care Provider_WSH3_Cleaning Supplies_01.14.2022"

Worksheet 4: Equipment, Supplies, Goods and Services

To complete this worksheet, some costs to look for include:

- Toys, books, activity and learning materials for children
- Classroom furniture
- Feeding and/or diapering supplies
- Materials and structures for outdoor play
- Food and food services equipment
- Office supplies
- Security costs
- Business software
- Technology upgrades and improvements
- Business automation training
- Childcare management services
- Transportation
- Fees associated with licensing and costs associated with meeting licensing requirement

Date	Expense Description	Unit of Measure	Unit Cost	Quantity	Claim Amount	Contract / PO File Name	Invoice File Name	Proof of Payment File Name
12/21/2021	Toddler Chairs	Each	\$ 12.00	25	\$ 300.00	N/A	ABC Child Care Provider_WSH4_Classroom Furniture_12.21.2021	ABC Child Care Provider_WSH4_Credit Card Statement_12.21.2021
1/21/2022	Toddler Tables	Each	\$ 25.00	8	\$ 200.00	N/A	ABC Child Care Provider_WSH4_Classroom Furniture_01.21.2022	ABC Child Care Provider_WSH4_Credit Card Statement_01.21.2022
2/10/2022	Educational Software Licensing	N/A	\$ 500.00	1	\$ 500.00	N/A	ABC Child Care Provider_WSH4_Educational Software_02.10.2022	ABC Child Care Provider_WSH4_Bank Statement_02.10.2022
2/28/2022	School Lunches	Each	\$ 3.00	60	\$ 180.00	N/A	ABC Child Care Provider_WSH4_School Lunch_02.28.2022	ABC Child Care Provider_WSH4_Bank Statement_02.28.2022
Total (add up all the costs):					\$ 1,180.00			

Additional Provider Guidance for Worksheet 4		
Invoice and Contract/PO Support Examples - Invoices - Itemized Receipts - Contracts - Purchase Orders	Payment Support Examples - Canceled Check - Bank Wire Transfer Details - App Based Payments Screenshots (Venmo, Zelle, PayPal, and Square Cash) - Bank Statement - Credit Card Statement	File Naming Convention - Provider Name_WKSH#_Expense Type/Description_Date (MM.DD.YYYY) Example "ABC Child Care Provider_WSH4_Classroom Furniture_01.21.2022"

Worksheet 5: Mental Health Services

To complete this worksheet, some costs to look for include:

- Infant and early childhood mental health consultation services
- Mental health consultations for staff
- Mental health supports for staff

Date	Expense Description	Claim Amount	Contract / PO File Name	Invoice File Name	Proof of Payment File Name
2/28/2022	Mental Health consultations for staff	\$ 1,000.00	ABC Child Care Provider_WSH5_Mental Health Services Contract_02.28.2022	ABC Child Care Provider_WSH5_Mental Health Services_02.28.2022	ABC Child Care Provider_WSH5_Bank Statement_02.28.2022
Total (add up all the costs):		\$ 1,000.00			

Additional Provider Guidance for Worksheet 5		
Invoice and Contract/PO Support Examples - Invoices - Itemized Receipts - Contracts - Purchase Orders	Payment Support Examples - Canceled Check - Bank Wire Transfer Details - App Based Payments Screenshots (Venmo, Zelle, PayPal, and Square Cash) - Bank Statement - Credit Card Statement	File Naming Convention - Provider Name_WKSH#_Expense Type/Description_Date (MM.DD.YYYY) Example "ABC Child Care Provider_WSH5_Mental Health Services_02.28.2022"

Attachment B: Cost Worksheets

There are several helpful cost worksheets that you can use to organize and document your expenses. Each worksheet can be found at <https://vecf.org/arpa/>—you can use as many as you need based on your costs.

Federal Requirements

Under federal law, child care providers are required to meet the following conditions in order to receive funds from the Child Care Stabilization Grant Program. These are ongoing requirements:

1. Meet all local, state, and federal public safety guidance, regulations, and/or laws.

Licensed and regulated child care programs should always follow appropriate sections of the Code of Virginia, as well as state and local regulations governing child care facilities. For COVID-specific guidance, you should follow VDOE's Guidelines for Child Care Programs here—<https://doe.virginia.gov/cc/covid-19.html>

2. Meet the Centers for Disease Control and Prevention's (CDC's) operating guidelines to the extent possible.

While you should follow CDC recommendations to the extent practical and appropriate, you also should keep your program's specific physical setting and the developmental needs of your children in mind. There is not a mask requirement, but a mask policy can be instituted at your discretion.

3. Not reduce employees' weekly pay and benefits during the grant period, including during periods of temporary closure.

Employees are any staff employed by the child care program, including educational, administrative, food service, and transportation staff. If your organization provides services other than child care, employees are staff that directly and exclusively support the child care program's operations and daily activities.

You are not allowed to reduce available paid sick or vacation days, but you are not required to pay for additional time off.

Periods of temporary closure are those that are unscheduled closures of the entire facility or an entire classroom due to COVID-19. If your program is instructed to close or if you do so voluntarily due to an outbreak or a staffing shortage, you must pay your employees full wages and benefits.

4. To the extent possible, provide relief from co-payments and tuition payments for the families enrolled in the provider's program.

Federal law requires providers to consider offering tuition assistance to the extent possible. Enacting a tuition relief policy is not required, but it is strongly recommended. If you already have a policy in place, make sure that it is documented. If you don't have a policy, consider enacting one. Either way, be prepared to document why you did or did not choose to offer tuition assistance.

5. Use grant funds for approved purposes.

| Use grant funds only for expenses that fall into the six allowable categories, mentioned above.