CALIFORNIA STATE LIBRARY

Building Forward Grant Program
Unallowable Costs: Round Two
Updated 09/13/2023

This document outlines costs that are **not allowable** under the Building Forward Round Two Grant Program. **No grant funds or required local matching funds may be spent on unallowable costs.**

Any expenditure not part of the approved grant budget is also unallowable. Any project activity not associated with an approved output is not allowable. Any modifications to the project budget and/or implementation plan must be reviewed and approved by the State Library.

Unallowable Costs include, but are not limited to:

- Any expenditure not part of the approved grant budget
- Bidding/advertising
- Book drops if not directly attached or built into the library building
- Building space not directly related to library operations (e.g., cafés, friends of the library spaces, general municipal services)
- Contractor burden
- Contractor or supply escalation costs or markups outside of the designated project contingency (limited at 10%)
- Community planning meetings or workshops
- Costs incurred outside of the grant period (the grant period begins upon the execution of the grant agreement by the grantee and the State Library)
- Counters or desks which are movable or unattached to the building
- Entertainment or meals
- Establishment of a reserve fund
- Electric vehicle charging stations
- Federal or state taxes (not including sales tax)
- Furniture (including accessible furniture) and furnishings
- General costs directly related to unallowable project components (or portion thereof), including, but not limited to planning, construction/project management, consultant fees, design, architecture and engineering services, permits and fees, or other pre-construction costs
- Grant writing, fundraising, advertising, or lobbying
- Improvements to facilities that do not qualify as public library outlets

- Indirect or in-kind (e.g., non-cash contribution such as goods, services, and equipment) costs
- Moving or storage costs
- Land acquisition or related fees (including the purchase of land, structures, and any related fees)
- Operation and ongoing maintenance – including extended warranties
- Physical hardware or equipment which is not a component of the essential building system, including but not limited to:
    - Appliances
    - Audio visual equipment
    - Automated materials handling or sorting machines
    - Book vending machines or lockers (including Open+ system fees)
    - Computers
    - Computer or device vending technology
    - Material security enhancements (e.g., RFID, tattle tape, material security gates)
    - Program or collection equipment (e.g., makerspace technology or material processing equipment, book sorting machines)
    - Self-check machines
- Playgrounds and play structures (internal or external)
- Programming
- Public art
- Regularly scheduled maintenance
- Removal/disposal of functional items
- Shelving which is not attached to the building
- Tangible property to support program operations (e.g., tables, chairs, computers, or vehicles)
- Warranties, agreements, or contracts with terms extending beyond the grant period
- Work related to parking lots and related features (including but not limited to creation, maintenance, reconfiguration, repair, sealing, resurfacing, and/or restriping)

If a grantee is unsure whether a cost is allowable or unallowable, they should contact their grant monitor before committing any funds and/or starting work.

Questions should be emailed your grant monitor.