



Revisiting the State Program Report and Allowable Costs

Cindy Boyden, IMLS Senior Program Officer



Overview

State Program Report

- Available Resources

Allowable Costs

- Available Resources

TRIVIA



U.S. Constitution

Federal Laws, including:

20 U.S.C. § 9101 *et seq.*
(IMLS Statute, including LSTA)

2 C.F.R. 200, “Uniform Grants Guidance”
(Government-wide grant regs)

State Laws

There is an order of
precedent for laws
governing federal grants.



Resources for the SPR

- [SPR Overview and Guide](#)
 - Gives a full picture of the State Program Report including logging in, reporting concepts, adding projects, intents, subjects, activities, outcomes, tags, financial reporting, validating and certifying the report
- [IMLS State Program Reporting Requirements](#)
 - Describes SPR framework, includes a list of all SPR questions, and defines SPR data elements
- [SPR Reporting System User Documentation – SLAA View](#)
 - Guides users through the SPR system, with screenshots and a glossary
- [SPR Public View](#)
 - A publicly accessible search tool to find LSTA funds were spent and what kinds of library services they supported. Users can search by state or fiscal year and can filter search results by fields such as who the grant served, partners, and type of library involved.



Goals of SPR System

- A dynamic tool to capture data
 - How are funds used?
 - Who are the beneficiaries?
 - Where are activities happening?
- Standardize reporting process to increase comparability of project reports
- Share information to facilitate peer learning



Practical Implications of LSTA

- Everything funded with LSTA must connect back to your LSTA Five Year Plan
- Construction is unallowable:
 - No tearing down walls, laying fiber, pouring concrete, installing permanent things. Ask yourself “Could I move it if I needed to?”
 - NOTE: generally speaking, privacy pod installation, bookmobile retrofits, hearing loop wiring, self-serve lockers are allowable.
- You must comply with the Children’s Internet Protection Act (CIPA) if you use LSTA funds for internet-related things



2 C.F.R. § 200.403: Allowability

Under “Basic Considerations,” Costs must be **Necessary** and **Reasonable**, as well as:

- Be consistent with policies for both federal and non-federal activities
- Follow generally accepted accounting principles (GAAP)
- Not be used for matching requirements for other federal awards (few exceptions)
- Be adequately documented
- Be incurred during the approved budget period (except closeout costs)



Common Unallowable Costs: Entertainment

- No parties or celebrations
- No concerts
- No alcohol
- If it does not have an educational component, it is a NO
- See: [2 C.F.R. § 200.438 Entertainment](#)



Other Considerations: You're a Pass-through

- If you are making subawards, there is required documentation, risk assessment, and monitoring
- You will have gray areas
- See: [2 C.F.R. § 200.332 Requirements for pass-through entities](#)



SPR Best Practice - Consolidating Subawards

- Individual subawards may be combined together in a single project report if they:
 - Support a single Intent;
 - Cover the same subjects; AND
 - Target similar beneficiaries.

Questions??

THANK YOU!