



GF ALLOWABLE & UNALLOWABLE COSTS

State General Fund (GF) dollars are appropriated annually by the Alaska State Legislature for expenditures outlined by CDVSA for the purpose of meeting our agency's vision, mission, and goals. CDVSA in turn allocates these funds to specific expenditure categories.

ALLOWABLE COSTS & ACTIVITIES

Funds identified for community-based grants are considered unrestricted except for the prohibited cost items, below. While state general funds have broad applicability to all budget line items, they must be expended in line with the activities, projects, and outcomes identified and submitted in a grant proposal and approved by CDVSA program and financial staff. General funds may be used for items that are not allowable with federal funds but must align with the approved project proposal.

UNALLOWABLE COSTS & ACTIVITIES

1. **Interest costs on loans.**
2. **Contingency funds.**
3. **Lobbying,** for example ANDVSA membership dues.
4. **Fines, penalties, or bad debts.**
5. **Contributions or donations.**
6. **Entertainment.** Examples include but are not limited to:
 - Food for a luncheon or banquet
 - Catering
 - Decorations
 - Cultural, sporting, or arts events tickets