

**Unallowable Expenses**

1. Property/liability insurance
2. Allocation of Salaries. Salaries for staff that serve children in multiple programs (e.g., PreK, Special Education) must be cost allocated proportionately.
3. Assistants who accompany children on the bus in accordance with the child’s IEP (these must be charged to special education)
4. [Prior written approval](https://webnew.ped.state.nm.us/wp-content/uploads/2020/02/Approval-request-for-items-over-5000.00.xlsx) is required to purchase items or systems costing more over $5,000. RfRs must include this written approval.
5. Entertainment, such as field trips to movies, bowling alleys or amusement parks
6. Food for parent or staff meetings or classroom celebration events
7. Children’s food, including meals while on field trips
8. Candy, soft drinks, or other high sugar items
9. Out-of-state travel costs
10. In-state travel other than approved early childhood conferences and training
11. PLEASE request approval for all training and conferences other than FOCUS required training.
12. Educational assistants funded through the transportation award