

# Student Equity and Achievement (SEA) Program Expenditure Guidelines

## KEY STATUTES

It is the intent of the Legislature that funds for the Student Equity and Achievement (SEA) Program support the California Community Colleges in implementing activities and practices pursuant to the California Community Colleges Guided Pathways Grant Program and activities and practices that advance the systemwide goal to eliminate achievement gaps for students from traditionally underrepresented groups.

Annual allocations of funds under the SEA program must be utilized for program implementation as prescribed in California Education Code, section 78222. Within these parameters, districts and colleges are afforded the discretion and flexibility to make spending decisions locally, including decisions on both credit and noncredit programs. Ed. Code 78222 supersedes previous program codes but does not reference education code sections of these prior programs. Below are links to applicable code.

[CA Education Code, section 78212](#)

[CA Education Code, section 78213](#)

[CA Education Code, Section 78220](#)

[CA Education Code, section 78222](#)

[CA Education Code, section 88815](#)

## REASONABLE AND JUSTIFIABLE

All expenditures should be reasonable and justifiable. "Reasonable" means expenditures are prudent and every effort is made to utilize funds efficiently. "Justifiable" means expenditures are consistent with goals and activities related to the SEA program. Colleges are strongly urged to develop policies and procedures to document and justify program expenditures. Developing written documentation prior to the time of expenditure is recommended. This documentation should clearly establish the link between a given expenditure and SEA program goals and objectives.

## ULTIMATE RESPONSIBILITY

Colleges and districts are ultimately responsible for expenditure decisions. This responsibility cannot be delegated. The SEA program will be included in the District Audit Manual with the expectation that district-contracted auditors annually audit expenditures. Audits may also be conducted by the California Bureau of State Audits, the Chancellor's Office, or other government agencies with a lawful interest in the expenditure of funds.

## NON-ALLOWABLE EXPENDITURES

The Chancellor's Office has identified the following non-allowable expenditures:

1. Gifts -- Public funds may not be used for gifts or monetary awards of any kind. Expenditures for a public purpose are not considered a gift of public funds.
2. Stipends for students -- funds cannot be used to pay stipends to students for participation in program or classroom activities.

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3. Political Contributions.
4. Courses -- funds may not be used to pay for the delivery of courses that generate FTES. An exception to this is that funds may be used to supplement instructional support courses that do not receive apportionment funding that covers expenses incurred by these courses.
5. Supplanting – Any funds spent on these programs should supplement, not replace, general or state categorical (restricted) district funds expended on similar program activities prior to the availability of program funding. This restriction applies to categorical programs and any other federal, state, and county programs. Supplanting rules do not apply to expenditures previously paid for by BSI, SE or SSSP.

In general, the Chancellor's Office will not provide an exhaustive list of allowable and non-allowable expenditures, as decisions for each expenditure must be made locally according to program objectives and activities, and the "reasonable and justifiable" criteria as outlined above.