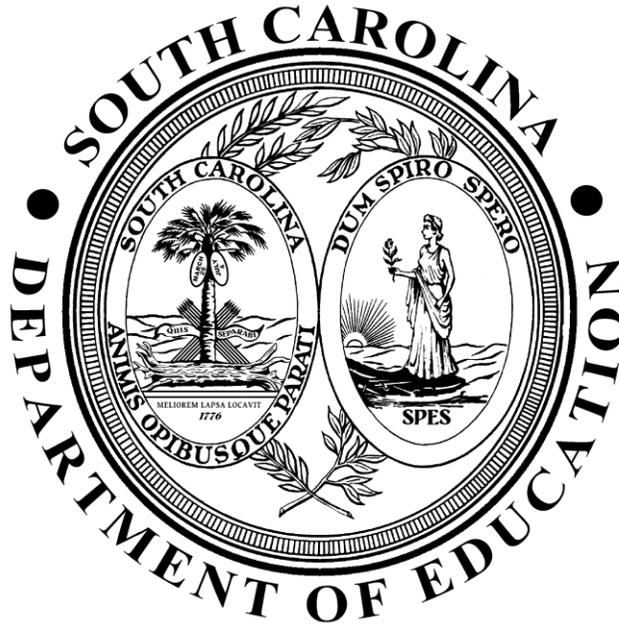


**STATE OF SOUTH CAROLINA**  
**DEPARTMENT OF EDUCATION**

**MOLLY M. SPEARMAN**  
*STATE SUPERINTENDENT OF EDUCATION*



## Allowable Use of Funds Guidance

Elementary and Secondary Education Act (ESEA) Programs

November 9, 2022

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## **Allowable Use of Funds**

The Office of Federal and State Accountability must diligently work with LEA programmatic and fiscal offices to ensure that federal funds are utilized in accordance with the Elementary and Secondary Education Act (ESEA).

All federally funded activities must meet 1) program specific requirements and guidance, 2) the *US Office of Management and Budget Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards* (known as the “UGG”), and 3) South Carolina specific requirements and guidance.

In determining allowability of cost, federal program coordinators must apply the basic cost considerations as outlined by the Uniform Grant Guidance §200.400 et. seq. Coordinators must ensure that all activities included in federal program applications meet the following criteria:

- Necessary and Reasonable
- Allocable
- Conform to EDGAR
- Follow Terms and Conditions of the GAN
- Consistent with South Carolina or local policies
- Provide consistent treatment
- Be adequately documented
- Be supplemental, as required
- Be incurred during the approved budget period

Portions of the UGG outlining these requirements and how to meet them are reproduced below.

### **Factors Affecting Allowability of Costs 2 CFR §200.403**

Except where otherwise authorized by statute, costs must meet the following general criteria to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-federal entity.
- (d) Be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.

(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period. See also §200.306 cost sharing or matching paragraph (b).

(g) Be adequately documented. See also §200.300 statutory and national policy requirements through §200.309 period of performance of this part.

(h) Cost must be incurred during the approved budget period.

#### **Reasonable Costs 2 CFR §200.404**

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:

(a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-federal entity or the proper and efficient performance of the federal award.

(b) The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; federal, state, local, tribal, and other laws, and regulations; and terms and conditions of the federal award.

(c) Market prices for comparable goods or services for the geographic area.

(d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-federal entity, its employees, where applicable its students or membership, the public at large, and the federal government.

(e) Whether the non-federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost.

#### **Allocable Costs 2 CFR §200.405**

(a) A cost is allocable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

(1) Is incurred specifically for the federal award;

(2) Benefits both the federal award and other work of the non-federal entity and can be distributed in proportions that may be approximated using reasonable methods; and

(3) Is necessary to the overall operation of the non-federal entity and is assignable in part to the federal award in accordance with the principles in this subpart.

(b) All activities which benefit from the non-federal entity's indirect (F&A) cost, including unallowable activities and donated services by the non-federal entity or third parties, will receive an appropriate allocation of indirect costs.

(c) Any cost allocable to a particular federal award under the principles provided for in this part may not be charged to other federal awards to overcome fund deficiencies, to avoid restrictions imposed by federal statutes, regulations, or terms and conditions of the federal awards, or for other reasons. However, this prohibition would not preclude the non-federal entity from shifting costs that are allowable under two or more federal awards in accordance with existing federal statutes, regulations, or the terms and conditions of the federal awards.

(d) Direct cost allocation principles. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding paragraph (c) of this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a federal award, the costs are assignable to the federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also §200.310 insurance coverage through §200.316 property trust relationship and §200.439 equipment and other capital expenditures.

(e) If the contract is subject to CAS, costs must be allocated to the contract pursuant to the Cost Accounting Standards. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over the allocation provisions in this part.

### **Records Related to Grant Fund 34 CFR §76.730**

A State and a subgrantee shall keep records that fully show:

- (a) The amount of funds under the grant or subgrant;
- (b) How the state or subgrantee uses the funds;
- (c) The total cost of the project;
- (d) The share of that cost provided from other sources; and
- (e) Other records to facilitate an effective audit.

### **Supplement, not Supplant**

Under the Every Student Succeeds Act (2015), funds allocated under ESEA should add to (supplement) and not replace (supplant) state and local funds (and sometimes other federal funds depending on the ESEA program). This is generally referred to as the “Supplement, not supplant” or SNS requirement.

However, the SNS test for Title I is different than the rest of the ESEA Title programs. Under Title I, Part A, an LEA must demonstrate that the methodology used to allocate state and local funds to each Title I school ensures that each Title I school receives all state and local funds it would otherwise receive without federal Title I funds. Therefore, the SNS test is whether the LEA has a neutral methodology regarding how it allocates its state and local resources to its

schools. This means, for example, that a specific cost will not be automatically questioned under Title I because the presumption of supplanting, discussed further below, are no longer applicable. Therefore, auditors and monitors will review how the district allocates its resources to schools, and no longer review the specific costs purchased with Title I funds, to rest the SNS requirement. This test also applies to district-level expenditures subject to SNS.

For more information on supplanting under Title I, see [ED's 2019 guidance](#).

For Titles other than Title I, LEAs must still apply the three presumptions of supplanting. That is, a specific cost may be presumed to be supplanting if paid out of ESEA and:

- (1) The activity supported with those ESEA funds is required by another federal, state or local law;
- (2) The activity supported with those ESEA funds was supported in a prior year with state or local funds; OR
- (3) Used Migrant Education Program (MEP) funds to provide services for participating children and nonfederal funds are used to provide the same services to non-participating children. Note: This 3<sup>rd</sup> presumption is specific to the MEP program.

**The OFSA does not publish an exhaustive list of allowable costs. However, the *Allowable Use of Funds Guidance for Elementary and Secondary Education Act (ESEA) Programs* is provided to LEAs to assist in their planning.**

**Title I, Part A Cost Reference Guide-Examples**

Allowable Activities/Expenditures	Non-Allowable Activities/Expenditures
<p>LEAs must determine the Homeless, and Neglected and Delinquent set-asides based on its total allocation prior to any other allowable expenditure or transfers of funds.</p> <p><b>Activities for district set-asides:</b></p> <ul style="list-style-type: none"> <li>• LEA Administration: A reasonable amount to be used for funding administrative staff, supplies, equipment, travel, etc. at the district level for administering the Title I program</li> <li>• District wide staff to work at Title I schools on Title I activities</li> <li>• Supplemental nurses/social workers</li> <li>• District interventions at Title I schools that are CSI and TSI</li> <li>• Job Embedded PD (Instructional Coaches for example) at Title I schools or subset of Title I schools with identified needs</li> <li>• Extended learning time for students at Title I schools</li> <li>• Other activities at Title I schools – summer school, pre-school programs, intersession programs, additional professional development, school improvement, etc.</li> <li>• Activities must be in Title I schools only, except pre-school programs.</li> <li>• McKinney-Vento liaison salary and expenditures</li> <li>• Excess cost of School of Origin transportation for students experiencing homelessness</li> </ul> <p><i>Note: More flexibility if funding is in the Schoolwide Plan</i></p>	<ul style="list-style-type: none"> <li>• Use of federal funds in one or more schools to provide services that were provided in other similar schools with state and local dollars without determining a neutral methodology for Supplement Not Supplant</li> <li>• Use of federal funds to provide services that the LEA was required to make available under federal, state, and local law</li> </ul>

Allowable Activities/Expenditures	Non-Allowable Activities/Expenditures
<p><b>Activities to support student incentives:</b></p> <ul style="list-style-type: none"> <li>• Have clearly established school award criteria in place</li> <li>• Are reasonable and necessary to carry out the Title I program</li> <li>• Do not exceed 1% of school’s Title I allocation for the school year</li> <li>• Are supplemental in nature <ul style="list-style-type: none"> <li>○ Are awarded for academic progress in core subjects, attendance, and/or behavior</li> <li>○ Non-monetary rewards of nominal value</li> <li>○ Books</li> <li>○ Instructional supplies/materials</li> <li>○ Plaques</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Cash awards</li> <li>• Gift cards</li> <li>• Entertainment</li> <li>• Incentives which advertise a product or brand</li> <li>• Items used as an incentive to participate in a program</li> <li>• Bookbags with school logo (If used as PR, item must be fully in line with a program.)</li> </ul>
<p><b>Activities to support parent and family engagement:</b></p> <ul style="list-style-type: none"> <li>• Parent Involvement coordinators and liaisons</li> <li>• Assistance and training for parents</li> <li>• Parent literacy and education</li> <li>• Assistance for parents to work with their children</li> <li>• Parent volunteers in classrooms</li> <li>• Training for school staff to increase collaboration with parents</li> </ul>	<ul style="list-style-type: none"> <li>• Cash awards</li> <li>• Gift cards</li> <li>• Entertainment</li> <li>• Incentives which advertise a product or brand</li> <li>• Items used as an incentive to participate in a program</li> </ul>
<p><b>Activities to support homeless students:</b>  <i>All LEAs must set-aside Title I, Part A funds in an amount necessary to serve homeless students in Title I and non-Title I schools and/or shelters and other locations where homeless children and youth may live. ESEA Section 1113(c)(3) and U.S.C. 6313 (c)(3). Due to the many and varied needs of students experiencing homelessness, the Title I, Part A services provided to these students may need to be greater in scope and intensity, and/or different in nature than those normally provided to non-homeless students.</i></p> <ul style="list-style-type: none"> <li>• The McKinney Vento liaison salary, benefits, stipends, and expenditures such as professional development</li> <li>• To defray the excess cost of School of Origin transportation</li> </ul>	<ul style="list-style-type: none"> <li>• Rent or temporary lodgings</li> <li>• Class ring</li> <li>• Cost of drivers’ test fees</li> <li>• Extra-curricular activity fees</li> </ul>

Allowable Activities/Expenditures	Non-Allowable Activities/Expenditures
<ul style="list-style-type: none"> <li>• Items of clothing, especially those necessary to meet a school’s dress code</li> <li>• Clothing and shoes necessary for participation in physical education classes</li> <li>• Student fees that are necessary to participate in the general education program</li> <li>• Personal school supplies such as backpacks and notebooks</li> <li>• The acquisition of birth certificates</li> <li>• Immunizations</li> <li>• Food</li> <li>• Medical and dental services</li> <li>• Eyeglasses and hearing aids</li> <li>• Counseling services to address anxiety related to homelessness that is impeding learning</li> <li>• Outreach services to students living in shelters, motels, and other temporary residences</li> <li>• Extended learning time (before and after school, Saturday classes, summer school) to compensate for the lack of quiet time for homework in shelters or other overcrowded living conditions</li> <li>• Tutoring services, especially in shelters or other locations where homeless students are residing</li> <li>• Parental involvement specifically oriented to reaching out to parents of homeless students</li> <li>• Fees for AP and IB testing (for student's ineligible for any waivers)</li> <li>• Fees for college entrance exams such as SAT/ACT testing (for student's ineligible for any waivers); and</li> <li>• GED testing for school-age students</li> </ul>	
<p><b>Activities to support staff salaries:</b></p> <ul style="list-style-type: none"> <li>• Hiring additional teachers to reduce class size</li> <li>• Hiring additional teachers to serve as reading/math interventionists</li> </ul>	<ul style="list-style-type: none"> <li>• Using Title I funds to pay for staffing that is not Title I-neutral</li> <li>• Using Title I funds to fully pay for staff positions that also</li> </ul>

Allowable Activities/Expenditures	Non-Allowable Activities/Expenditures
<ul style="list-style-type: none"> <li>• Substitute pay for these teachers when absent</li> <li>• Supplemental instructional, curriculum, and data coaches</li> <li>• Supplemental guidance counselors can be hired to provide supplemental guidance services</li> <li>• Supplemental paraprofessionals to support instruction</li> <li>• Supplemental paraprofessionals to support instruction</li> </ul>	<p>support other programs, unless explicitly allowed</p>
<p><b>Activities to support teacher incentives:</b></p> <ul style="list-style-type: none"> <li>• The purpose of these financial incentives and rewards must be to attract and retain qualified and effective teachers in those schools. <i>(Supporting board policy should be in place.)</i></li> </ul>	
<p><b>Activities to support professional development:</b></p> <ul style="list-style-type: none"> <li>• Conferences including registration, room, meals, and travel</li> <li>• Consultants</li> <li>• Stipends and/or substitute pay for educators attending professional development activities</li> <li>• Professional development supplies and materials</li> </ul>	<ul style="list-style-type: none"> <li>• Professional development outside of education</li> <li>• Food/Refreshments during staff development (with rare exceptions)</li> </ul>
<p><b>Activities to support substitute teachers:</b></p> <ul style="list-style-type: none"> <li>• Funds used to pay substitutes for Title I funded staff at the school level that is budgeted for in the school’s plan</li> <li>• Funds to pay substitutes to allow certified teachers in Title I schools to attend professional development as provided for in the school plan</li> </ul>	<ul style="list-style-type: none"> <li>• Using Title I funds to pay for substitute teachers not provided for in the approved school plan</li> <li>• Using Title I funds to pay for substitute teachers <u>instead of</u> using other funds given to the schools to pay for substitutes (Title I funds should be supplemental)</li> </ul>
<p><b>Activities to support technology:</b></p> <ul style="list-style-type: none"> <li>• Computer hardware to support student instruction, such as laptops, SmartBoards, and mobile computer labs</li> </ul>	<p>Technology that is not tied to an allowable activity, program, or intervention under Title I</p>

Allowable Activities/Expenditures	Non-Allowable Activities/Expenditures
<ul style="list-style-type: none"> <li>• Computer software to support student instruction</li> <li>• Technology supplies such as flash drives, paper, and ink</li> </ul>	
<p><b>Activities to support instruction:</b></p> <ul style="list-style-type: none"> <li>• Funds used to increase the participation of low-achieving students in advanced coursework</li> <li>• Summer school classes for low-achieving students</li> <li>• Before, after, and/or Saturday school tutoring</li> <li>• Development and use of formative and interim assessments to track progress of low-achieving students</li> <li>• Funds used to increase the participation of low-achieving students in advance coursework</li> <li>• Summer school classes for low-achieving students</li> <li>• Before, after, and/or Saturday school tutoring</li> <li>• Development and use of formative and interim assessments to track progress of low-achieving students</li> </ul>	<ul style="list-style-type: none"> <li>• Field trips which have no clear ties to classroom instruction</li> </ul>

**Title I, Part D Neglected and Delinquent Cost Reference Guide-Examples**

Allowable Activities/Expenditures	Non-Allowable Activities/Expenditures
<ul style="list-style-type: none"> <li>• Tutoring (ELA/reading and math)</li> <li>• Computer/technology-based instruction</li> <li>• Instructional personnel (teachers and/or tutors, transition specialists)</li> <li>• Computer lab (hardware and software)</li> <li>• Extended day, year, or summer services</li> <li>• Credit recovery</li> <li>• GED preparation</li> <li>• Career counseling and mentoring</li> <li>• Social-emotional-trauma-justice restorative services counseling or assistance</li> <li>• Parent/family engagement</li> <li>• Supplemental educational materials</li> <li>• Field Experiences</li> <li>• Transportation</li> <li>• Defray costs for:               <ul style="list-style-type: none"> <li>○ Entrance exams</li> <li>○ Placement tests</li> <li>○ Dual credit enrollment</li> <li>○ Career and technology education Course offerings (not already offered by school/district)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Cash awards</li> <li>• Gift cards</li> <li>• Entertainment</li> <li>• Incentives which advertise a product or brand</li> <li>• Instructional costs for which the district is using general funds to pay costs for non-Title I schools</li> <li>• Field trips which have no clear ties to classroom instruction</li> <li>• Food and refreshments, including working lunches</li> </ul>

**Neglected and Delinquent (N&D) Program Focus**

- Reading/English Language Arts
- Mathematics
- Transition:
  1. Back to regular school
  2. Back to the community
  3. Preparation for employment

## Title II, Part A Cost Reference Guide-Examples

Allowable Activities/Expenditures	Non-Allowable Activities/Expenditures
<p><b>Activities to support instructional/professional staff:</b></p> <ol style="list-style-type: none"> <li>1. Academic/instructional coaches – only the portion of the salary that provides direct support of Title II allowable activities</li> <li>2. Development and support for LEA-based preparation programs for administrators</li> <li>3. Differential pay for teachers in high need districts</li> <li>4. Signing bonuses</li> <li>5. Salary for Class Size Reduction (CSR) teacher</li> <li>6. Stipends; see below for more information</li> </ol>	<ul style="list-style-type: none"> <li>• Paid time to design, develop, align, map, or revise curriculum or assessments</li> <li>• Salary for out-of-field Class Size Reduction (CSR) teacher</li> </ul>
<p><b>Activities to support administrator salaries:</b></p> <ul style="list-style-type: none"> <li>• Professional Development Coordinator – only the portion of the salary that provides direct support of Title II allowable activities</li> </ul>	<ul style="list-style-type: none"> <li>• Entire salary unless the coordinator’s entire responsibility is professional development</li> </ul>
<p><b>Activities to support stipends:</b></p> <ul style="list-style-type: none"> <li>• Teacher stipends to lead or participate in workshops or trainings that improve content knowledge or classroom practice</li> <li>• Teacher stipends for participation in Title II professional development activities</li> <li>• Stipends for teacher mentors or teacher mentor coordinators</li> </ul>	<ul style="list-style-type: none"> <li>• Stipends or salaries for paraprofessionals</li> <li>• Stipends for tutors</li> <li>• Stipends for evaluators</li> </ul>
<p><b>Activities to support fringe benefits:</b></p> <ul style="list-style-type: none"> <li>• Reasonable benefits proportionately linked with salaries</li> </ul>	<ul style="list-style-type: none"> <li>• Fringe benefits should not be paid directly by LEA to non-public personnel.</li> </ul>
<p><b>Activities to support contracted services:</b></p> <ul style="list-style-type: none"> <li>• Consultants to provide professional development to improve content</li> </ul>	

<p>knowledge or classroom practice of teachers, principals, and other school leaders</p> <ul style="list-style-type: none"> <li>• Consultants to improve student behavior in the classroom and identifying early and appropriate interventions to help students with special needs</li> <li>• Consultants to provide training to improve content knowledge or classroom practice of paraprofessionals</li> <li>• Substitutes for teachers, principals, or other school leaders to attend Title II funded professional development</li> </ul>	<ul style="list-style-type: none"> <li>• Substitutes for teachers not attending Title II funded professional development</li> <li>• Consultants for first aid training</li> </ul>
<p><b>Activities to support supplies and materials:</b></p> <ul style="list-style-type: none"> <li>• Supplies or materials to be used strictly for professional development such as books or instructional resources</li> <li>• Professional development activity supplies, such as chart paper, pens, binders, easels</li> <li>• Printing or copying for professional development activities</li> </ul>	<ul style="list-style-type: none"> <li>• Supplies to be used in the classroom or by students</li> <li>• Anything not directly connected to Title II funded professional development activity</li> <li>• Books, software, instructional technology for private schools</li> </ul>
<p><b>Activities to support travel (registration):</b></p> <ul style="list-style-type: none"> <li>• Conference registration for Title II funded professional development activities</li> <li>• Expenses for transportation, per diem, and lodging if the costs are reasonable and necessary</li> </ul>	<ul style="list-style-type: none"> <li>• Any direct reimbursement to a private school. (Note: Direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of private school educators who are participants or trainees in connection with conferences or training projects are “participant support costs” (2 C.F.R. § 200.75), which are allowable with prior approval (2 C.F.R. § 200.456).)</li> </ul>
<p><b>Activities to support other costs:</b></p> <ul style="list-style-type: none"> <li>• Cost of state tests to fulfill teaching certificate endorsement requirements (teachers)</li> <li>• Cost of ETS Para Pro assessment (Paraprofessionals)</li> </ul>	<ul style="list-style-type: none"> <li>• Any materials, travel expenses, or supplies that are not directly connected to Title II funded professional development</li> </ul>

<ul style="list-style-type: none"> <li>• Professional development memberships or subscriptions</li> <li>• Advertising to recruit effective educators</li> <li>• Private school allocation for professional development</li> </ul>	<ul style="list-style-type: none"> <li>• Food and refreshments, including working lunches</li> </ul>
<p><b>Activities to support equipment:</b></p> <ul style="list-style-type: none"> <li>• Portion of software or digital content used as part of a Title II funded professional development activity</li> </ul>	<ul style="list-style-type: none"> <li>• Equipment (hardware, computers, or other devices)</li> <li>• Hardware or software for student use</li> </ul>

**Title III, Part A (ML) Cost Reference Guide-Examples**

Allowable Activities/Expenditures	Non-Allowable Activities/Expenditures
<ul style="list-style-type: none"> <li>• Upgrading program objectives and effective instructional strategies</li> <li>• Improving the instructional program for multilingual learners by identifying, acquiring, and upgrading curricula, instructional materials, educational software, and assessment procedures</li> <li>• Providing to multilingual learners—               <ul style="list-style-type: none"> <li>○ tutorials and academic or career and technical education</li> <li>○ intensified instruction, which may include materials in a language that the student can understand, interpreters, and translators</li> </ul> </li> <li>• Developing and implementing effective preschool, elementary school, or secondary school language instruction educational programs that are coordinated with other relevant programs and services</li> <li>• Improving the English language proficiency and academic achievement of multilingual learners</li> <li>• Providing community participation programs, family literacy services, and parent and family outreach and training activities to multilingual learners and their families—               <ul style="list-style-type: none"> <li>○ to improve the English language skills of multilingual learners</li> <li>○ to assist parents and families in helping their children to improve their academic achievement and becoming active participants in the education of their children</li> </ul> </li> <li>• Improving the instruction of multilingual learners, which may include English learners with a disability, by providing for—</li> </ul>	<ul style="list-style-type: none"> <li>• Translation or interpretation that is required under the Office of Civil Rights statutes may not be paid for with Title III funds (from the OCR May 25, 1970 Memorandum). OCR statutes are precedents that pertain directly to Title III and multilingual learners.</li> <li>• Title I translation or interpretation cannot be paid with Title III funds due to Supplement, Not Supplant [Sec.3115 (g)].</li> <li>• Administration of the ELP assessment. Per Title VI of the Civil Rights Act of 1964 and the Equal Educational Opportunities Act of 1974, LEAs have an obligation to identify and assess all potential multilingual learners.</li> <li>• Purchase of teacher manuals and/or textbooks for the current core curricula. Title III funds must be supplemental [Sec.3115 (g)].</li> <li>• Site administrators funded 100% by Title III funds—Any part of their salary charged to Title III for supplemental administrative duties must be beyond the scope of the contractual duties, calendar, and job description and must not exceed the two percent cap on direct administrative costs [Sec. 3115(b)].</li> </ul>

<ul style="list-style-type: none"><li>○ the acquisition or development of educational technology or instructional materials</li><li>○ access to, and participation in, electronic networks for materials, training, and communication</li><li>○ incorporation of the resources described in subparagraphs (A) and (B) into curricula and programs, such as those funded under this subpart</li><li>● Offering early college high school or dual or concurrent enrollment programs or courses designed to help multilingual learners achieve success in postsecondary education</li><li>● Carrying out other activities that are consistent with the purposes of this section</li></ul>	
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### Title III Immigrant Children and Youth Cost Reference Guide-Examples

Allowable Activities/Expenditures	Non-Allowable Activities/Expenditures
<ul style="list-style-type: none"> <li>• Family literacy, parent and family outreach, and training activities designed to assist parents and families to become active participants in the education of their children</li> <li>• Recruitment of, and support for, personnel, including teachers and paraprofessionals who have been specifically trained, or are being trained, to provide services to immigrant children and youth</li> <li>• Provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth</li> <li>• Identification, development, and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with awarded funds</li> <li>• Basic instructional services that are directly attributable to the presence of immigrant children and youth in the local educational agency involved, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instructional services</li> <li>• Other instructional services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education</li> <li>• Activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents and families of immigrant children and youth by</li> </ul>	<ul style="list-style-type: none"> <li>• Supplemental educational software focused on English proficiency for immigrant students when such funds are also being used to purchase the same educational software for MLs that are <i>not</i> immigrants. Title III Immigrant funds should supplement, not supplant, Title III ML funds in cases where a student is entitled to both ML and Immigrant funds.</li> </ul>

offering comprehensive community services	
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**Title IV, Part A (SSAE) Cost Reference Guide-Examples**

Allowable Activities/Expenditures	Non- Allowable Activities/Expenditures
<p><b>General allowable expenditures:</b></p> <ul style="list-style-type: none"> <li>• Salaries of personnel to carry out identified programs and services</li> <li>• Supplemental educational resources and equipment</li> <li>• Direct services for students</li> <li>• Equitable services for eligible private school students and teachers</li> </ul>	<ul style="list-style-type: none"> <li>• Administrative costs that exceed 2%</li> <li>• Technology infrastructure costs that exceed 15% of funds allocated for Effective Use of Technology. These include devices, equipment, software applications, platforms, digital instructional resources, and/or other one-time IT purchases.</li> <li>• Costs for activities that supplant and are not supplemental to existing non-federal funds that would otherwise be available for activities authorized under the SSAE program</li> <li>• Costs associated with purchase of firearms or other dangerous weapons, storage, and training</li> </ul>
<p><b>Activities to support well-rounded education: (at least 20 % if the LEA receives a total Title IVA allocation of \$30,000 or more)</b></p> <ul style="list-style-type: none"> <li>• Improving access to foreign language instruction, arts, and music education</li> <li>• Supporting college and career counseling, including providing information on opportunities for financial aid through the early FAFSA</li> <li>• Providing programming to improve instruction and student engagement in science, technology, engineering, and mathematics (STEM), including computer science, and increasing access to these subjects for underrepresented groups</li> <li>• Partnerships with IHEs and other community-based organizations</li> <li>• Promoting access to accelerated learning opportunities including Advanced Placement (AP) and International Baccalaureate (IB) programs, dual or concurrent enrollment programs and early college high schools</li> <li>• Strengthening instruction in American history, civics, economics, geography, government education, and environmental education</li> </ul>	
<p><b>Activities to support safe and healthy students: (at least 20 % if the LEA receives a total Title IVA allocation of \$30,000 or more)</b></p> <ul style="list-style-type: none"> <li>• Promoting community and parent involvement in schools</li> </ul>	

<ul style="list-style-type: none"> <li>• Providing school-based mental health services and counseling</li> <li>• Promoting supportive school climates to reduce the use of exclusionary discipline and promoting supportive school discipline</li> <li>• Establishing or improving dropout prevention</li> <li>• Supporting re-entry programs and transition services for justice-involved youth</li> <li>• Implementing programs that support a healthy, active lifestyle (nutritional and physical education)</li> <li>• Implementing systems and practices to prevent bullying and harassment</li> <li>• Developing relationship building skills to help improve safety through the recognition and prevention of coercion, violence, or abuse</li> <li>• Establishing community partnerships</li> </ul>	
<p><b>Activities to support effective use of technology: (no more than 60 % if the LEA receives a total Title IVA allocation of \$30,000 or more)</b></p> <ul style="list-style-type: none"> <li>• Supporting high-quality professional development for educators, school leaders, and administrators to personalize learning and improve academic achievement</li> <li>• Building technological capacity and infrastructure</li> <li>• Carrying out innovative blended learning projects</li> <li>• Providing students in rural, remote, and underserved areas with the resources to benefit from high-quality digital learning opportunities</li> <li>• Delivering specialized or rigorous academic courses and curricula using technology, including digital learning technologies and assistive technologies.</li> </ul> <p><i>*At least 85 percent of the educational technology funds in this category must be used to support professional learning to enable the effective use of educational technology.</i></p>	

<p><i>*LEAs may not spend more than <b>15</b> percent of funding <b>in this content area</b> on infrastructure, including devices, equipment, software applications, platforms, digital instructional resources, and/or other one-time IT purchases.</i></p>	
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**Title V REAP Cost Reference Guide-Examples**

<b>Allowable Activities/Expenditures</b>	<b>Non- Allowable Activities/Expenditures</b>
<p>REAP funds can be used to supplement activities as outlined in other ESEA titled programs.</p> <p><b>Title I, Part A (Improving Basic Programs Operated by LEAs)</b></p> <ul style="list-style-type: none"> <li>○ The use of signing bonuses and other financial incentives</li> <li>○ Teacher professional development, including programs that train teachers to use technology to improve teaching and that train teachers of students with special needs</li> <li>○ Parental involvement activities</li> </ul> <p>Example: A school district develops a monthly PLO to teach teachers the most effective instructional uses of technology in the classroom.</p> <p><b>Title II, Part A (Supporting Effective Instruction)</b></p> <p>Example: A school district pays the stipend for an effective teacher to mentor another teacher for a full academic year.</p> <p><b>Title III, Part A (Language Instruction for Limited English Proficient and Immigrant Students)</b></p> <p>Example: A school district offers an afterschool enrichment program for multilingual learners.</p> <p>Rural Education Title V funds can be to:</p> <ul style="list-style-type: none"> <li>● Pay for classes to certify a teacher in ESOL</li> <li>● Recruit teachers</li> <li>● Provide parent involvement</li> <li>● Provide professional development</li> <li>● Increase school safety</li> <li>● Provide a parent liaison</li> </ul> <p><b>Title IV, Part A (Student Support and Academic Enrichment)</b></p>	<ul style="list-style-type: none"> <li>● Use of federal funds to provide services that the LEA was required to make available under federal, state, and local law.</li> <li>● Cash awards</li> <li>● Gift cards</li> <li>● Incentives which advertise a product or brand</li> </ul>

<p>Example: A school district purchases bully prevention materials for all schools.</p>	
<p>Example: A school district encourages parental involvement through PTO meetings, volunteer to assist in school, newsletters, etc.</p>	