Decision Tree for Determining Allowable Uses of ESSA Program Funds

Necessary

Is the cost included and identifiable in an LEA/School plan?

No → **Not Allowable**

Yes ↓

Reasonable

Would the cost be considered ordinary in nature and amount by a prudent person? Were proper procurement procedures followed?

No → **Not Allowable**

Yes ↓

Allocable

Will the item benefit the program in proportion to the percentage charged to the grant?

No → **Not Allowable**

Yes ↓

Conform to EDGAR (including UGG)

Is the cost permitted under EDGAR and not expressly disallowed?

No → **Not Allowable**

Yes ↓

Supports the Grant Contract

Does it adhere to all terms of the Grant Contract as approved in eGrants? Does it support the programmatic purpose of the grant?

No → **Not Allowable**

Yes ↓

Adequately Documented

Is there documentation to verify requirements are met (i.e. LEA/School plan, proof of participant eligibility, cost estimates, invoices, procurement records, time and effort doc-umentation, inventory, etc.)?

No → **Not Allowable**

Yes ↓

Supplement, not Supplant

Does the expenditure meet the supplement, not supplant requirements of the program?

No → **Not Allowable**

Yes ↓

Allowable

Pennsylvania Department of Education