



ESSA Allowable & Unallowable Use of Funds

*Pennsylvania Department of Education
Division of Federal Programs*

For the use of funds to be permitted, the grantee or subrecipient must determine that activity is allowable under the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA), through ensuring:

- (1) the activity is consistent with the purpose of the grant and is listed in the local education agency's (LEA) consolidated application as in alignment with identified needs;
- (2) the cost is reasonable, allocable and necessary for the performance of the grant (2 CFR 200.403-405);
- (3) the funds supplement, and do not supplant, other non-Federal funds that would otherwise be used to pay for authorized activities;
- (4) for participating nonpublic schools, that the LEA Affirmation of Nonpublic School Consultation Form indicates the need for the proposed activity; and
- (5) the activity is not one of the prohibited activities in ESSA.

This chart below applies to the allowable uses of funds as follows:

- **Targeted Assistance Schools**

In Targeted Assistance schools, Title I, Part A (Title IA) funds may only be used to meet the needs of identified Title IA students, parents of identified Title IA students, and salaries and benefits of Title IA supporting teachers/staff. Students identified as receiving Title IA target support services must be selected using multiple, educationally related, objective criteria.

- **Schoolwide Programs**

In Schoolwide programs, Title IA funds are used to improve the entire educational program in a school, and all students in the school may benefit from the use of Title IA funds. Activities must be part of the schoolwide plan and support an identified academic need through the school's comprehensive needs assessment. In addition to supplemental services, Schoolwide programs may provide elective courses to prepare or support low-achieving students to take advanced courses, preschool enrichment programs, and programs to improve outcomes for students with disabilities and English learners. For more information see the federal guidance regarding use of funds in a Schoolwide Program.

Title IA: Improving Basic Programs Operated by Local Educational Agencies

***Note:** In a Targeted Assistance (TA) program, Title IA funds may only be used for eligible students, teachers, staff and parents.

General Activities for Title IA Students

Allowable Uses of Funds	Unallowable Uses of Funds
Allowable: <ul style="list-style-type: none">- Pre-K, summer programs, extended day programs- Transportation for Title IA programs if not already available- Salaries and Benefits for certified teachers and teaching assistants- Non-monetary Incentives for participation in advanced coursework for low-achieving students- Development/use of assessments to track progress of low-achieving students- Field trips for academic purposes that are related to classroom instruction and student achievement	Unallowable: <ul style="list-style-type: none">- Food/refreshments for staff activities, including working lunches- Furniture and office equipment generally unallowable unless necessary for operating a Title IA program- Any cost related to entertainment (including incentives to reward students for participation in a Title IA program, such as monetary awards or rewards with monetary value such as passes to amusement parks or gift certificates)- Supplies and materials to nonpublic schools without Title IA funded services- Core instructional materials for nonpublic schools

Parent and Family Engagement

Allowable Uses of Funds	Unallowable Uses of Funds
Allowable: <ul style="list-style-type: none">- Parent coordinators and family engagement consultants- Staff training to increase parent engagement- Assistance for parents to help support their children to succeed and increase their academic achievement- Costs for activities including materials, transportation, childcare, and light refreshments and reasonable dinner costs (request event RSVPs from parents to determine need)	Unallowable: <ul style="list-style-type: none">- Monetary/cash awards or gift cards used as incentives

Homeless Students

It's important to be aware that Title IA funds must be used only as a last resort when funds or services are not available from other public or private sources, such as the U.S. Department of Agriculture's National School Lunch Program and Breakfast Program, public health clinics, or local discretionary funds (i.e., funding provided by a parent/teacher organization) used to provide similar services for economically disadvantaged students generally. Services also must be reasonable and necessary to assist homeless students to take advantage of educational opportunities.

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none">- Cost of transportation- Clothing deemed necessary to meet school dress code- Clothing/shoes necessary for physical education- Personal school supplies (i.e., backpacks, notebooks, pencils/pens)- Student fees for general education programs- Food- Medical/dental services- Immunizations- Eyeglasses and hearing aids- Counseling services to address anxiety related to homelessness that is impeding learning- Outreach services to students living in shelters, motels and other temporary residences- Tutoring services- Extended learning time (before/after school, summer, weekend)- Parent involvement- Fees for Advanced Placement (AP), International Baccalaureate (IB) programs, dual or concurrent enrollment programs, early college high schools, postsecondary admission exams such as SAT or ACT, and GED/HiSET testing- Birth certificate costs necessary to enroll in school	<p>Unallowable:</p> <ul style="list-style-type: none">- Rent and temporary lodgings- Monetary/cash awards or gift cards- Driver's test fees, cost of class rings, prom gowns or tuxedos

Professional Development

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none"> - High quality, evidence-based professional development that meets the statutory definition (intensive, ongoing, collaborative, job-embedded, data-driven and classroom-focused) - Conferences including registration, room, meals, travel - Stipend pay for educators attending professional development activities outside of contracted hours (unless listed in collective bargaining agreement) - Substitute pay for educators attending professional development activities - Travel costs for grant program activities (LEA must have consistent travel cost policy for federal and nonfederal programs) - Professional development supplies and materials - Third-party contracted consultants/providers/vendors for the provision of professional development 	<p>Unallowable:</p> <ul style="list-style-type: none"> - Professional development that is unrelated to curriculum, instruction or assessment and does not meet the statutory definition - Professional development unrelated to school's Title IA plan or needs assessment - Food/refreshments during staff development

Technology

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none"> - Computer hardware/software that supports student instruction. Examples: laptop, smartboard, Microsoft Office - Computer supplies such as printer, paper and ink 	<p>Unallowable:</p> <ul style="list-style-type: none"> - Technology that is not tied to an allowable activity, program or intervention under Title IA

Instruction

Allowable Uses of Funds	Unallowable Uses of Funds
Allowable: <ul style="list-style-type: none">- Using funds to increase low-achieving students' participation in advanced coursework- Summer and extended day programming- Development/use of assessments to track low-achieving student's progress- Field trips tied to student academic achievement and classroom instruction	Unallowable: <ul style="list-style-type: none">- Field trips that are unrelated to classroom instruction and student achievement

Student Incentives/Rewards

LEA should refer to Title IA guidance in this section prior to using Title IA funds for student incentives or rewards:

LEAs must have clearly established and approved school criteria for awarding incentives to students, including that those incentives are (a) reasonable and necessary, (b) supplemental in nature, and (c) awarded for academic progress in the core subject areas (which may also include incentives for behavior). LEAs also must document the justification for the incentive. The justification must include (a) the list of students that received the incentive, (b) criteria used (i.e., data), and (c) how each student met the criteria (i.e., test scores and/or behavior scores within a behavior model).

Allowable Uses of Funds	Unallowable Uses of Funds
Allowable: <ul style="list-style-type: none">- Incentives/rewards related to academic achievement as well as behavior (i.e., PBIS)- Examples of acceptable rewards include plaques, books, instructional supplies / educational materials	Unallowable: <ul style="list-style-type: none">- Monetary/cash awards or gift cards- Incentives that are purchased with federal funds that advertise a product or brand (e.g., company logo printed on T-shirts, hats, book bags, etc.)- Incentives used as a reward to participate in a program or attendance in the program (i.e., after-school program, etc.)- Incentives/rewards for reasons other than academic progress or behavior- Costly/unreasonable rewards (i.e., cost related to entertainment such as field trip to amusement park as an incentive/reward)

Title ID: Neglected, Delinquent or At-Risk

General Activities for Title IA Students

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none">- Supplemental computer/technology instruction, hardware, and software- English/reading and mathematics tutoring- Counseling/assistance services- GED/HiSET preparation- AIS (Academic Intervention Services)- Multi-Tiered Systems of Support (MTSS)- Credit Recovery programs- Parent/family engagement- Career counseling/mentoring- Defray costs for entrance exams, placement tests, dual credit enrollment, career and technical education courses not already offered by the LEA- Transition services to further education or employment	<p>Unallowable:</p> <ul style="list-style-type: none">- Food/Refreshments for staff activities, including working lunches- Furniture and office equipment unless necessary for a Title ID program.- Title ID supplies and materials to facilities/institutions without Title ID funded services- Core curriculum or instructional materials- Any cost related to entertainment (i.e., field trip to amusement park)- Equipment required for daily operation of the facility- Special Education services included in a student's IEP

Title IIA: Supporting Effective Instruction

Support for Instructional/Professional/Administrator Staff

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none">- High quality, evidence-based professional development that meets the statutory definition (intensive, ongoing, collaborative, job-embedded, data-driven and classroom-focused)- Academic/Instructional coaches (only the portion of salary that provides direct support of Title IIA activities)- Development/support for LEA teacher and principal preparation programs- Differential pay for teachers in high-need LEAs- Salaries for certified, qualified Class Size Reduction teachers- Stipends (See next section Stipends & Fringe Benefits)	<p>Unallowable:</p> <ul style="list-style-type: none">- Professional development that does not meet the statutory definition- Uncertified, out-of-field Class Size Reduction teacher- Any direct reimbursement to Nonpublic schools- Substitute costs in nonpublic schools- Food and refreshments, including working lunches

Allowable Uses of Funds	Unallowable Uses of Funds
<ul style="list-style-type: none"> - Professional Development Coordinator (only portion of salary that provides direct support for Title IIA activities) - *Travel (Registration): Conference registration, transportation, per diem, lodging for Title IIA funded professional development activities (*Costs must be reasonable and necessary; prior approval is needed from Regional Coordinator for out-of-state travel) 	

Stipends & Fringe Benefits

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none"> - Stipends for qualified staff (teachers, principals, other school leaders and other specialized instructional support personnel) to participate in professional development trainings to improve classroom practice or content knowledge outside of contracted hours (unless listed in collective bargaining agreement) - Stipends for teacher mentors or teacher mentor coordinators - Stipend pay for teacher leaders who take on additional responsibilities for retention purposes, such as providing teacher mentorship or coaching - Stipend/compensation pay for expanded collaborative planning time or professional learning communities among teachers outside of their regular contracted hours - Stipends for recruitment purposes for hard-to-staff areas - *Sign-on bonuses for recruitment purposes of qualified staff/teachers in identified high need content areas and high-need schools (LEA must have a procedure in place regarding who qualifies to receive them and why) - *Bonuses for retention purposes (LEA must have a procedure in place regarding who qualifies to receive them and why; must be budgeted for upfront and not used at end of year) 	<p>Unallowable:</p> <ul style="list-style-type: none"> - Stipends for unqualified personnel to participate in professional development - Bonuses or incentives for teachers not identified in hard-to-staff areas

Allowable Uses of Funds	Unallowable Uses of Funds
<ul style="list-style-type: none"> - *Unallowable if included in collective bargaining contract 	

Support for Contracted Services

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none"> - Professional Development Consultants for the purpose of providing content knowledge or classroom practice for qualified personnel - Consultants to improve student behavior in the classroom and interventions for identified high-needs populations - Professional development for paraprofessionals to improve content knowledge or classroom practices - Substitute costs for teachers to attend Title IIA funded professional development 	<p>Unallowable:</p> <ul style="list-style-type: none"> - Nonpublic substitute teachers for nonpublic teachers attending professional development - Costs for consultants for State Mandated Training

Support for Supplies, Materials, & Equipment

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none"> - Supplies/materials only for professional development (i.e., materials used to deliver the professional development) - Printing/copying for professional development activities - Portion of software/digital content used for Title IIA professional development activities 	<p>Unallowable:</p> <ul style="list-style-type: none"> - Supplies to be used in classroom for students - Supplies for nonpublic students - Any direct reimbursement to Nonpublic schools - Anything not directly connected to Title IIA funded professional development activities - Hardware, computers, or other electronic devices unrelated to Title IIA funded activities - Hardware or software for student use

Other

Allowable Uses of Funds	Unallowable Uses of Funds
<ul style="list-style-type: none"> - For recruitment and retention purposes: coursework costs for teachers to earn additional certifications in high-need areas such as special education; bilingual education; science, technology, 	<p>Unallowable:</p> <ul style="list-style-type: none"> - Coursework costs for additional certifications not identified as a high-need area

Allowable Uses of Funds	Unallowable Uses of Funds
<p>engineering, and mathematics (STEM); and career and technical education (CTE)</p> <ul style="list-style-type: none"> - Survey administration costs for school climate surveys - Developing, improving and implementing feedback mechanisms and evaluation systems that aim to improve school working conditions 	

Title IIIA: Language Instruction for English Language Learners and Immigrant Students

General

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none"> - Supplemental software, curricula, instructional and interim assessment materials that upgrade and improve the instructional program and proficiency of English Learners - Tutorials and academic, CTE instruction - Intensified instruction which may include materials in a language that the student can understand - Developing and implementing effective preschool, elementary school, or secondary school language instruction educational programs that are coordinated with other relevant programs and services - Early college high school or dual or concurrent enrollment programs or courses designed to help English learners achieve success in postsecondary education - High quality, evidence-based professional development that meets the statutory definition (intensive, ongoing, collaborative, job-embedded, data-driven and classroom-focused) - Bilingual paraprofessionals, family liaisons, English Learner instructional coaches, teaching/tutoring for extended day/year programs, 	<p>Unallowable:</p> <ul style="list-style-type: none"> - Instructional materials and supplies related to the core English Learner program - Translation or interpretation required under the Office of Civil Rights statutes - Translation or interpretation services required for Title IA program purposes - Administration of the ELP assessment (i.e., WIDA). LEAs have an obligation to identify and assess all potential multilingual learners - Professional development that does not meet the statutory definition - Site administrators funded 100% by Title IIIA funds. Any part of their salary charged to Title IIIA for supplemental administrative duties must be beyond the scope of the contractual duties, calendar, and job description and must not exceed the 2% cap on direct administrative costs.

Allowable Uses of Funds	Unallowable Uses of Funds
<p>ESL/family literacy instructors and other supplemental support personnel</p> <ul style="list-style-type: none"> - Programming and materials that support parent and community engagement aimed at improving student achievement, such as: Parent ESL/family literacy classes, technology usage classes, library nights, workforce development events, health and human services events - Translation and interpretation costs strictly for Title IIIA-program related activities - Costs related to supplemental (and in addition to Title IA events) parent, family and community engagement events 	

Immigrant Children & Youth

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none"> - 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 - Bilingual paraprofessionals or personnel who have been specifically trained to provide services to immigrant children and youth - Provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth - Supplemental software, curricula, instructional and interim assessment materials that upgrade and improve the instructional program and proficiency of English Learners - Basic instructional services for immigrant children, including the payment of costs of providing supplemental classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instructional services - Programming related to the introduction of the educational system 	<p>Unallowable:</p> <ul style="list-style-type: none"> - Supplemental educational software focused on English proficiency for immigrant students when such funds are also being used to purchase the same educational software for English Learners that are not immigrants.

Allowable Uses of Funds	Unallowable Uses of Funds
<p>and civics education in the United States</p> <ul style="list-style-type: none"> - Comprehensive community services and activities that support parents and families of immigrant youth, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants 	

Title IVA: Student Support and Academic Enrichment

General

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none"> - Salaries of personnel to carry out identified programs and services (ex. Teachers/qualified instructors including school resource officers for supplementary Title IVA educational programs, mental health and counseling services providers, reasonable benefits costs (per usual district policies) - Supplemental educational resources and equipment - Direct services for students - Equitable services for eligible Nonpublic school students and teachers - Mental health and counseling service providers - High quality, evidence-based professional development that meets the statutory definition (intensive, ongoing, collaborative, job-embedded, data-driven and classroom-focused) 	<p>Unallowable:</p> <ul style="list-style-type: none"> - Salaries of personnel who do not carry out Title IVA-specific programs and services - Administrative costs that exceed 2% cap - Costs, including materials, supplies and equipment, that do not align with the LEA's identified Title IVA program needs and objectives - Professional development that does not meet the statutory definition and is unrelated to allowable Title IVA programs and activities - Advertising, public relations, and promotional items (i.e., banners, t-shirts, lanyards, wristbands, water bottles, etc.) - Direct reimbursement to nonpublic schools (if applicable) - Construction (i.e., major building construction, structural alterations to buildings, building maintenance, and repairs) - Costs associated with purchase of firearms, storage, and training - Unreasonable/excessive costs or costs that do not comply with program performance (e.g., shared activities for another federal title must be pro-rated).

Allowable Uses of Funds	Unallowable Uses of Funds
	<ul style="list-style-type: none"> - Food (meals, catering, special events, and celebrations) - Social events - Gift cards and prizes of monetary value - Non-educational games and devices - Non-educational field trips or field trips with the objective of social and emotional learning or relationship-building - Costs for entertainment such as amusement parks and entertainment venues - Technology infrastructure costs cannot exceed 15% of funds allocated for Effective Use of Technology (EUT). These include devices, equipment, software applications, platforms, digital instructional resources and/or other one-time IT purchases. - Costs for activities that supplant and are not supplemental

Activities to Support Well-Rounded Education

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none"> - Improving access to arts and humanities instruction, that of which is supplemental to the state-required content areas of dance, music, theatre and visual arts - Improving access to foreign language instruction, that of which is supplemental to the state-required World Languages requirement under Pa Code Title 22 Chapter 4 regulations - Strengthening instruction in American history, civics, economics, geography, government education, and environmental education, that of which is supplemental to the state-mandated requirements - Supporting college and career counseling, including providing information on opportunities for financial aid through the early FAFSA 	

Allowable Uses of Funds	Unallowable Uses of Funds
<ul style="list-style-type: none"> - Social and Emotional Learning (SEL): Programs and activities that build resilience, self-control, empathy, persistence, and other social and behavioral skills - Providing programming to improve instruction and student engagement in STEM, including computer science, and increasing access to these subjects for underrepresented groups - Promoting access to accelerated learning opportunities including AP and IB programs, dual or concurrent enrollment programs and early college high schools 	

Activities to Support Safe & Healthy Students

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none"> - Promoting community and parent involvement in schools - Providing school-based mental health services and counseling - Promoting supportive school climates to reduce the use of exclusionary discipline and promoting supportive school discipline - Establishing or improving chronic absenteeism and dropout prevention - Reducing use of exclusionary discipline practices and promoting supportive school discipline - Supporting re-entry programs and transition services for justice-involved youth - Implementing programs that support a healthy, active lifestyle (nutritional and physical education) - Implementing systems and practices to prevent bullying and harassment - Child sexual abuse awareness and prevention (ex. information for parents/guardians on how to recognize child sexual abuse and how to discuss with child; age appropriate and developmentally appropriate instruction for students on recognizing and reporting abuse) 	

Allowable Uses of Funds	Unallowable Uses of Funds
<ul style="list-style-type: none"> - Developing relationship building skills to help improve safety through the recognition and prevention of coercion, violence, or abuse. - Establishing community partnerships. - Suicide prevention - Violence prevention, crisis management and conflict resolution 	

Technology

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <ul style="list-style-type: none"> - Supporting high-quality, evidence-based professional development for educators, school leaders, and administrators to personalize learning and improve academic achievement - Building technological capacity and infrastructure - Carrying out innovative blended learning projects - Providing students in rural, remote, and underserved areas with the resources to benefit from high-quality digital learning opportunities - Delivering specialized or rigorous academic courses and curricula using technology, including digital learning technologies and assistive technologies 	

Title VB: Rural Education Achievement Program (REAP)

General

Allowable Uses of Funds	Unallowable Uses of Funds
<p>Allowable:</p> <p>REAP funds can be used to supplement activities as outlined in other Title Programs:</p> <ul style="list-style-type: none"> - Title IA - Title IIA - Title IIIA - Title IVA 	<p>Unallowable:</p> <ul style="list-style-type: none"> - Use of federal funds to provide services that the LEA was required to make available under federal, state, and local law - Cash awards or gift cards - Incentives which advertise a product or brand