

### ESEA Federal Program Spending Snapshot

All federally-funded program costs must be:

- (1) **Reasonable:** consistent with prudent business practice and comparable current market value;
- (2) **Necessary:** required to carry out the intent and purpose of the Title IV, Part A program; and
- (3) **Allocable:** chargeable or assignable in accordance with relative benefits received.

In addition, costs must be aligned with generally accepted accounting principles (GAAP) and adequately documented and budgeted within the grant.

**Supplement vs. Supplant:** Title IV, Part A funds, under Section 4110 of ESSA, must be used to supplement (*expand, augment, or enhance*) and not supplant (*be used in place of*), non-Federal funds that would otherwise be used for activities authorized under the Title IV, Part A program. This means that both SEAs and LEAs may not decrease or divert State or local funding, which would typically be used to carry out allowable Title IV, Part A activities, to other uses simply because of the availability of these federal funds. The “supplement, not supplant” provision of federal law ensures that all programs and activities under Title IV, Part A are in addition to, and not in place of, locally funded programs and activities.

In determining whether a particular use of funds would violate the non-supplanting requirement, SEAs and LEAs should consider matters such as whether the cost involved is currently paid for using State or local funds or whether the cost involved is for an activity that is required by State or local law. The SEA or LEA may not decrease the amount of State or local funds used to pay the cost of an activity simply because of the availability of the Title IV, Part A program funds.

**\*NOTE: Title IV, Part A funds must support “programs” and “activities” and not solely personnel, supply, or material expenses.**

### Title-Specific Expenditures

**Well-Rounded Equational Programming:**

Allowable Uses of Grant Funds	Unallowable Uses of Grant Funds
<ul style="list-style-type: none"> <li>✓ Provide 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 student groups</li> <li>✓ Strengthen instruction in American history, civics, economics, geography, government education, and environmental education</li> <li>✓ Improve access to foreign language instruction, arts, and music education</li> <li>✓ Offer educational opportunities that integrate multiple disciplines, such as programs that combine literacy and history or art and mathematics</li> <li>✓ Develop or enhance service-learning activities that promote volunteerism and community involvement</li> <li>✓ Support college and career counseling, including providing information on opportunities for financial aid through the early FAFSA</li> <li>✓ Promote 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> </ul>	<ul style="list-style-type: none"> <li>✗ Direct reimbursements to private and non-public schools</li> <li>✗ Base pay for principals (contract hours) and district staff that are employed to benefit the district as a whole (Superintendent, Assistant Superintendent, Business Manager, Accountant)</li> <li>✗ Construction - major building construction, physical alterations to buildings, building maintenance, or repairs</li> <li>✗ Textbooks (unless supplemental to core instruction and not needed to access the school's core curriculum)</li> <li>✗ Advertising, public relations, and fundraising</li> <li>✗ Awards and award ceremonies</li> <li>✗ Incentives and prizes (except for small, educational items such as books)</li> <li>✗ Gift Cards and certificates</li> <li>✗ Food (only permissible if needed for instructional programming)</li> <li>✗ Social Events</li> <li>✗ Alcoholic Beverages</li> <li>✗ Non-educational games, devices, and trips</li> </ul>

**Safe & Healthy Student Programming:**

Allowable Uses of Grant Funds	Unallowable Uses of Grant Funds
<ul style="list-style-type: none"> <li>✓ Safe and Supportive Schools               <ul style="list-style-type: none"> <li>○ Bullying prevention</li> <li>○ Relationship building skills</li> <li>○ Dropout prevention</li> <li>○ Re-entry programs and transition services for justice-involved youth</li> <li>○ School readiness and academic success</li> <li>○ Child sexual abuse awareness and prevention</li> <li>○ Reducing exclusionary discipline and promoting supportive school discipline</li> <li>○ Suicide prevention</li> </ul> </li> <li>✓ Student Physical and Mental Health               <ul style="list-style-type: none"> <li>○ Drug and violence prevention</li> <li>○ Physical activities</li> <li>○ Nutritional education</li> <li>○ Health and safety practices in school athletic programs</li> <li>○ School-based health and mental health</li> <li>○ Trauma-informed classroom management</li> <li>○ Chronic disease management</li> </ul> </li> <li>✓ Cross-Cutting Activities               <ul style="list-style-type: none"> <li>○ Mentoring and school counseling</li> <li>○ Schoolwide Positive Behavioral Interventions and Supports</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>✗ Direct reimbursements to private and non-public schools</li> <li>✗ Base pay for principals (contract hours) and district staff that are employed to benefit the district as a whole (Superintendent, Assistant Superintendent, Business Manager, Accountant)</li> <li>✗ Construction - major building construction, physical alterations to buildings, building maintenance, or repairs</li> <li>✗ Textbooks (unless supplemental to core instruction and not needed to access the school's core curriculum)</li> <li>✗ Advertising, public relations, and fundraising</li> <li>✗ Awards and award ceremonies</li> <li>✗ Incentives and prizes (except for small, educational items such as books)</li> <li>✗ Gift Cards and certificates</li> <li>✗ Food (only permissible if needed for instructional programming)</li> <li>✗ Social Events</li> <li>✗ Alcoholic Beverages</li> <li>✗ Non-educational games, devices, and trips</li> </ul>

**Effective Use of Technology Programming:**

Allowable Uses of Grant Funds	Unallowable Uses of Grant Funds
<ul style="list-style-type: none"> <li>✓ Support high-quality professional development for educators, school leaders, and administrators to personalize learning and improve academic achievement</li> <li>✓ Build technological capacity and infrastructure</li> <li>✓ Carry out innovative blended learning projects</li> <li>✓ Provide students in rural, remote, and underserved areas with the resources to benefit from high-quality digital learning opportunities</li> <li>✓ Deliver specialized or rigorous academic courses and curricula using technology, including digital learning technologies</li> </ul>	<ul style="list-style-type: none"> <li>✗ Technology purchases over 15% of the amount used for technology project(s)</li> <li>✗ Major infrastructure enhancements</li> <li>✗ Direct reimbursements to private and non-public schools</li> <li>✗ Base pay for principals (contract hours) and district staff that are employed to benefit the district as a whole (Superintendent, Assistant Superintendent, Business Manager, Accountant)</li> <li>✗ Construction - major building construction, physical alterations to buildings, building maintenance, or repairs</li> <li>✗ Textbooks (unless supplemental to core instruction and not needed to access the school's core curriculum)</li> <li>✗ Advertising, public relations, and fundraising</li> <li>✗ Awards and award ceremonies</li> <li>✗ Incentives and prizes (except for small, educational items such as books)</li> <li>✗ Gift Cards and certificates</li> <li>✗ Food (only permissible if needed for instructional programming)</li> <li>✗ Social Events</li> <li>✗ Alcoholic Beverages</li> <li>✗ Non-educational games, devices, and trips</li> </ul>