



Individuals with Disabilities Education Act (IDEA)
 Coronavirus Aid, Relief, and Economic Security (CARES) Act &
 Education Stabilization Fund Spending Guidance

IDEA Allowable Costs	
IDEA Part B funds may be used for activities that directly relate to providing, and ensuring the continuity of, special education and related services to children with disabilities.	
Examples of COVID related allowable activities	
COVID-19	Coordination of preparedness and response efforts of LEAs to prevent, prepare for, and respond to COVID-19.
COVID-19	To disseminate health and COVID-19 information that is related to children with disabilities.
COVID-19	To provide guidance on the coordination of the provision of services in alternate locations to school staff responsible for implementing IEPs, parents of eligible children and staff in alternate locations where special education and related services may be provided.
COVID-19	To develop emergency plans for children with disabilities.
NOTE: An LEA that receives funds under "Education Stabilization Fund," shall to the greatest extent practicable, continue to pay its employees and contractors (i.e., Special Purpose Private Schools) during the period of any disruptions or closures related to COVID-19. LEAs	
Allowable IDEA Costs	Allowable Uses
Child Find	Costs associated with public awareness, notices and screening are allowable for identification of children with disabilities.
Communication	Costs incurred for special education services for communication devices, telephone service, local and long-distance telephone calls, postage, electronic or computer transmittal services and the like are allowable.
Evaluations	Personnel, supplies and/or contracted services are allowable.
Extended School Year	Personnel, supplies, equipment, transportation and any other services identified in a student's IEP. The need for ESY must be documented in the student's IEP.
Personnel - Teachers and Paraprofessionals	Special education teachers must be qualified as a special education teacher consistent with the requirements of ESEA and IDEA implementing regulations. Paraprofessionals must be appropriately and adequately prepared and trained in accordance with State requirements applicable to special education paraprofessionals.
Personnel - Administrative	Special Education Directors, Case Managers and/or IEP Coordinators and clerical services to support special education and related services only.

Professional Development	Registration fees, travel, conference expenses, as well as in-service training of regular education and special education staff associated with special education. LEAs may contract with consultants to provide information about methods, techniques and strategies to use for children with disabilities or advice to staff for a particular student.
Related Services Providers	Physical Therapists, Speech Pathologists, Psychologists, Social Worker services must be IEP directed or related to the evaluation of a child. Related services personnel must meet all State approved certification and licensing requirements that are applicable to the professional discipline in which they are providing special education or related services.
Supplies & Equipment	To support special education and related services only.
Technology	Technology used to advance the education of children with disabilities that is not associated with a school-based initiative.
Transportation	Costs of transportation related to the needs of a child with a disability.
Tuition	Tuition is allowed if a placement is made by SAU in order to provide a child with FAPE. However, only the excess cost of providing special education services is allowed. The teachers must hold proper licensure. The services must be provided consistent with the student's IEP; must be provided at no cost to parents; and must be under the supervision of the LEA.
Tutoring	Costs associated with providing tutoring for a child with a disability who is unable to attend school. Does not include after school tutoring or due to disciplinary or behavioral issues for the first 10 days.
Contracted - Special Education	LEAs may contract for special education or related services as direct services to children from private individuals or agencies other than the SAU if these persons are appropriately licensed to provide special education services and have not had licensure requirements waived.

For more comprehensive guidance on allowable expenses under IDEA, please visit our [website](#).