



New Hampshire Department of Education
ESSA Title Programs
Allowable Use of Funds

Bureau of Instructional Support
Office of ESEA Programs
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Purpose

The purpose of this document is to provide guidance on how local educational agencies (LEAs) may spend Federal funds in accordance with regulations governing the 1965 Elementary and Secondary Education Act (ESEA), as reauthorized by the 2015 Every Student Succeeds Act (ESSA). ESSA requires that LEAs receiving Federal funds under this Act must administer and implement a Federal grant in compliance with Federal requirements and achievement of performance goals stated in [2 C.F.R. § 200.328](#) to ensure fiscal compliance with the Federal requirements of [2 C.F.R. § 200.327](#).

Guidance

ESSA provides the LEA with ESSA Title program Federal award allowability perimeters specific to each grant type. In addition to ESSA allowability, all Federal awards must comply with [2 C.F.R. § 200.403](#), in which provides statute principles that cover factors affecting allowability of costs -

- a. Necessary and reasonable for the performance of the grant,
- b. Conform to any limitations or exclusions,
- c. Be consistent with policies and procedures,
- d. Be accorded consistent treatment,
- e. Be determined in accordance with generally accepted accounting principles,
- f. Not be included as a cost or used to meet cost sharing or matching requirements,
- g. Be adequately documented, and,
- h. Costs must be incurred during the approved budget period.

ESSA Federal funds must be used to Supplement, not Supplant any other Federal or State funds available to carry out all activities in the ESSA Federal awarded grants. Each ESSA Title Program has specific Supplement vs. Supplant requirements that need to be followed specially for all programs in accordance with ESSA.

When writing activities, the LEA must take into consideration the need and goal of the activity. The LEA is required to consider data measured through the implementation of the activity, the performance measure, and the expected outcome. ESSA requires the use of Federal funds be driven and backed by data, to ensure the subrecipient is utilizing the funds in a way that will benefit the needs of the students through strategies geared towards improving student achievement, instruction, and schools.

ESSA has consistently directed educators to implement interventions grounded in research. Under the new ESSA law, there is a shift to “evidence-based interventions”. This change is designed to help increase the impact of educational investments and effectively implement evidence-based interventions, which lead to desired outcomes, specifically an increase in academic achievement. When creating specific instructional activities and/or school improvement initiatives, the Federally funded activity needs to include a citation from a reliable source, such as the below sources -

[Home - Evidence for ESSA](#)
[Clearing House WWC | Find What Works! \(ed.gov\)](#)
[ERIC - Education Resources Information Center](#)

Evidence-based interventions are practices or programs that have evidence to show they are effective at producing results and improving outcomes when implemented. Under ESSA, there are four tiers of evidence. Interventions applied under Title I, School Improvement, are required to have strong, moderate, or promising evidence (Tiers 1–3) to support them. All other programs under Titles I–IV can rely on Tiers 1–4.

- Tier 1 – Strong Evidence: highest level of evidence
- Tier 2 – Moderate Evidence:
- Tier 3 – Promising Evidence: not as strong as evidence in an experiment
- Tier 4 – Demonstrates a Rationale

Title I, Part A, Improving the Academic Achievement of the Disadvantaged
ESSA Section 1111

Title I, Part A Allowable Expenditures	Title I, Part A Unallowable Expenditures
<p>Supports for Students:</p> <ul style="list-style-type: none"> • Certified teachers and teaching assistants • Proportional benefits for Title I, Part A salaries • Counseling, school-based mental health programs, specialized instructional support services, mentoring services, and other strategies to improve students’ skills outside the academic subject areas • Equitable services for private school students Pre-K, summer, and extended day programs • Transportation for Title I, Part A programs if not otherwise available • Transportation for McKinney-Vento students above normal district costs • Field trips aligned with academic content or to access humanities experiences • Preparation for and awareness of opportunities for postsecondary education and the workforce. This may include career and technical education programs and broadening secondary school students’ access to coursework to earn postsecondary credit while still in high school (such as Advanced Placement, International Baccalaureate, dual or concurrent enrollment, or early college high schools) • Student awards for effort and achievement (not participation), which are nominal and non-monetary • Supports to remove barriers for McKinney-Vento students 	<p>Supports for Students:</p> <ul style="list-style-type: none"> • Proportional salary for time not spent on working on Title I, Part A activities. • Salary for any positions that are required under state education law. • Everyday student transportation • Base pay for principals (contract hours) • Superintendents and deputies with districtwide responsibilities • Base pay for teachers • In Targeted Assistance Schools: costs/services not related to Title I, Part A students
<p>Support Staff:</p> <ul style="list-style-type: none"> • Teacher aides (non-instructional services) • Data management staff for Title I only • Secretary and/or clerks for Title I only • Title I coordinators and administrators • Stipends for principals outside of contract hours 	<p>Support Staff:</p> <ul style="list-style-type: none"> • Special Education paraprofessionals • Administrators • School Year nurses • Data Management for the entire school • Special Education services (OT, PT, Speech) • Costs/Services not related to Title I, Part A

Title I, Part A Allowable Expenditures	Title I, Part A Unallowable Expenditures
<p>Supplies and Materials:</p> <ul style="list-style-type: none"> • Instructional materials for Title I programs • Computer aided instructional software for Title I programs • Diagnostic and progress monitoring materials for Title I programs • Title I data management software • Technology to upgrade the educational program of a Schoolwide Program 	<p>Supplies and Materials:</p> <ul style="list-style-type: none"> • Curriculum for the general classroom and core courses • Food and refreshments for staff activities, including working lunches • Furniture and office equipment is generally not allowable unless it is necessary for a Title I, Part A room/program • Incentives to reward students for participation in a Title I, Part A program, such as monetary awards or rewards with monetary value such as passes to amusement parks or gift certificates • Any costs related to entertainment, amusement, or diversion • Title I, Part A supplies or materials to private schools without Title I, Part A funded services • Core instructional materials to private schools • Direct Reimbursement to Non-Public Schools • Field trips for entertainment or recreational purposes only Construction, Remodeling, or Renovation projects are not allowable
<p>Parent and Family Engagement:</p> <ul style="list-style-type: none"> • Parent liaison or coordinator • Family engagement consultants • Stipends for staff to plan for or participate in Title I activities outside contract hours • Costs for activities including materials, transportation, childcare, and light refreshments 	<p>Parent and Family Engagement:</p> <ul style="list-style-type: none"> • Non-Educational based parent and family activities • Costs for entertainment not related to educational purposes Rewards/Prizes for participation
<p>Professional Development:</p> <ul style="list-style-type: none"> • Stipends and/or substitutes for staff • PD aligned to a Schoolwide Program plan or directly related to the needs of participating Title I students • Educational consultants • Reasonable supplies and materials for PD • Travel costs are allowable if they relate to the grant program activities. NOTE: The district must have a travel cost policy that is applied consistently across federal and nonfederal programs. The policy shall cover mileage, air fare, lodging, meals and/or per diem rates. Hotel rates for conferences or trainings must be reasonable. 	<p>Professional Development:</p> <ul style="list-style-type: none"> • Professional Development for core classroom curriculum • In Targeted Assistance Schools, any Professional Development for instructors not working directly with Title I, Part A targeted students

Title I, School Improvement

[ESSA Section 1003](#)

Comprehensive School Improvement Grants (CSI) Allowable Expenditures

All year one activities must align with the planning processing and year two and three activities must be based on the need demonstrated in the approved CSI plan on file with NHED:

- Salaries
- Fringe Benefits
- Supplies for implementation of activities and school improvement plan implementation
- Professional Development
- Family and Community Programs
- Increasing half day Kindergarten to a full day program
- Advanced Courses
- Enrollment in courses not otherwise available
- Tech Ed Classes
- Credit Recovery
- Transportation to a Non-Identified School

Please see Title I, Part A for more allowable activities under this part.

Title I, Part D, Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At-Risk

ESSA Section 1401

Title I, Part D Allowable Expenditures	Title I, Part D Unallowable Expenditures
<p>Staff Salaries:</p> <ul style="list-style-type: none"> • Teacher for supplemental instruction, such as academic intervention services (AIS). • All N&D funded staff must be appropriately certified • Guidance counselor for N&D students (Supplemental) • Social workers for N&D students (Supplemental) • Career and technical educational instruction (Vocational) • Tutors • Transition coordinator and transition staff • Substitutes for allowable positions • Teacher assistant under the supervision of a teacher. • Teacher aids (providing non-instructional duties) • Data management staff (N&D focused) • Secretary and/or clerical position (N&D focused duties only) 	<p>Staff Salaries:</p> <ul style="list-style-type: none"> • Teachers providing core instruction • Base pay of principals • Special education related services (OT, PT, Speech) • Secretary and/or clerical position (with agency/facility focused duties) • Teacher assistant, when they are not performing duties that are under the supervision of a teacher. • Correctional/security officers (with agency/facility focused duties) • Benefits for any core or NON-N&D position
<p>Professional Development:</p> <ul style="list-style-type: none"> • Professional development opportunities for individuals that work with N&D students • Conference fees, travel and hotel costs, meal reimbursements, and mileage reimbursements that adhere to district regulations • Stipends for N&D program staff attending appropriate professional development • Educational Consultants • Materials, supplies, and equipment for use in N&D program PD sessions that are reasonable and necessary to carry out PD. 	<p>Professional Development:</p> <ul style="list-style-type: none"> • Professional development not related to the N&D program • Professional development for NON-N&D staff or instructors • Single day stand-alone conferences
<p>Supplies, materials, and equipment:</p> <ul style="list-style-type: none"> • Materials, supplies, and equipment directly related and used by students and approved N&D staff, aligned with program goals (laptops, Smartboards, iPads, copiers, printers, etc.) • Computers for use by Title I students • All equipment must be inventoried and include the acquisition cost and date, item description, serial number, funding source, and item location • Classroom libraries • Minor classroom setting remodeling, which can include paint, carpeting, dividers 	<p>Supplies, materials, and equipment:</p> <ul style="list-style-type: none"> • Supplies and equipment for classes, activities and staff not paid with N&D funds, even if they work with N&D students at that time • Equipment for administration or business staff • Security monitoring equipment/software • Textbooks • Core reading series • Permanent structural items

Title I, Part D Allowable Expenditures	Title I, Part D Unallowable Expenditures
<p>Other:</p> <ul style="list-style-type: none"> • Academic intervention services • Workbooks • Software Licenses • Diagnostic tests – For ongoing assessment only • Materials, light refreshments, etc. for parent/family engagement activities • Transporting parents/family members to meetings • After school and summer programs (non-credit-bearing) • Transportation for N&D students to attend N&D program activities 	<p>Other:</p> <ul style="list-style-type: none"> • Credit-bearing after school and summer programs • Standardized screening tests to determine student eligibility • Fees, registration, and dues for non-allowable N&D activities/expenses such as, but not limited to: <ul style="list-style-type: none"> • mobile phone contracts, • cable service, and • internet provider service • Costs not related to N&D supplemental activities
<p>Transition Services:</p> <ul style="list-style-type: none"> • Transition coordinator/transition staff for intake and discharge activities • Transitional services needed to ensure a successful transition of a student into, through and from the facility to further education or employment • Career counseling and technical educational instruction (Vocational) 	

Title II, Part A, Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders

ESSA Section 2101

Title II, Part A Allowable Expenditures

Staff Salaries

- Program Administrator/Grant Manager/Professional Development Coordinator- only the portion of the salary dedicated to Title II administration
- District Mentoring and Induction Administrator
- Academic/Instructional Coaches for any subject
- Teacher salary to reduce class-size needs to be justified based on evidence
- Incentivize pay and reward of excellent educators serving in the district’s highest-need schools (Must be linked to measurable increases in student academic achievement produced by the efforts of that teacher or school leaders.)
- Differential and incentive pay for educators in high-need academic subject areas and specialty areas (*Must be linked to measurable increases in student academic achievement produced by the efforts of that teacher or school leaders)
- Secretary/Bookkeeper for Title II, Part A grant work- only for the portion of salary dedicated to the Title II, Part A support
- Benefits – Retirement and health insurance for time worked in Title II, Part A PD

Supplies and Materials

- Supplies to be used strictly for PD such as books, software, instructional technology
- Meeting supplies such as chart paper, pens, binders, easels

Contractual services

- Consultants to improve content knowledge and/or classroom practice for any subject
- Consultants to provide training to enable educators to involve parents in their children’s education room
- Consultants to improve classroom management
- Substitutes for teachers attending Title II, Part A funded PD or for class size reduction (CSR)
- PD on social and emotional learning, school climate, inclusive practice, behavioral health, and other issues related to school conditions for student learning
- Consultants for private school equitable participation

Title II, Part A Unallowable Expenditures

Staff Salaries

- Entire salary unless the manager’s entire responsibility is Title II, Part A
- Salaries for classroom teachers
- Stipends for tutors
- Substitutes for teachers not attending Title II, Part A funded PD or not CSR teachers

Supplies and Materials

- Supplies to be used in the classroom or by students
- Anything not directly connected to educators’ PD

Contractual Services

- Contractual services not approved by ESEA in budget

Title II, Part A Allowable Expenditures	Title II, Part A Unallowable Expenditures
<p>Travel (Conference and Course Registration)</p> <ul style="list-style-type: none"> • Conference registration for PD • Course reimbursement for PD • Private school allocation for PD • Expenses for transportation, per diem, and lodging if the costs are reasonable and necessary • Support for National Board Certification • Career advancement opportunities for current staff members, such as paraprofessionals 	<p>Travel (Conference and Course Registration)</p> <ul style="list-style-type: none"> • Meals for school/district PD meetings • Out-of-state travel not approved by the SEA
<p>Other:</p> <ul style="list-style-type: none"> • Membership/subscription for PD • Costs to improve the recruitment, placement, support, and retention of culturally competent and responsive educators, especially educators from underrepresented minority groups, to meet the needs of diverse student populations • Printing/copying for PD • Space rental for PD • District indirect cost rates 	

Title III, Part A, Language Instruction for English Learners, and Immigrant Students
[ESSA Section 3116](#)

Title III, Part A Allowable Expenditures	Title III, Part A Unallowable Expenditures
<p>Staff Salaries:</p> <ul style="list-style-type: none"> • Extra Pay is allowable only if the activity is Title III specific and supplemental (during, before or after school) 	<p>Staff Salaries:</p> <ul style="list-style-type: none"> • Salaries for certified bilingual and ESL teachers • Stipends • One time hiring bonuses
<p>Certification:</p> <ul style="list-style-type: none"> • Only allowable when the LEA is meeting all state requirements and is going above and beyond what is required under state policy to build capacity 	<p>Certification:</p> <ul style="list-style-type: none"> • Certification testing fees • Payment fee to add supplemental certificate to existing teaching’s certification
<p>Supplemental Staff Expenses:</p> <ul style="list-style-type: none"> • Salaries for bilingual/ESL instructional coaches • Support personnel, including paraprofessionals to provide services to immigrant children and youth • Clerical positions to support Title III, Part A activities • Family, literacy, and parent outreach liaison 	<p>Supplemental Staff Expenses:</p> <ul style="list-style-type: none"> • Salaries for Bilingual and/or ESL Administrators/Coordinators
<p>Professional Development:</p> <ul style="list-style-type: none"> • Effective professional development for classroom teachers, principals, administrators, and other school or community based organizational personnel • Supplemental training opportunities to enhance the ability to understand and implement curricula, assessment practices and measures, and instructional strategies • Out-of-State costs should be minimal, reasonable, and meet the intent and purpose of the program • Conferences that offer effective professional development opportunities to improve the instruction and assessment of English learners 	<p>Professional Development:</p> <ul style="list-style-type: none"> • Training associated with any state required training • Professional development for teachers to get appropriately certified
<p>Assessment/Instructional Materials and Equipment:</p> <ul style="list-style-type: none"> • Educational technology/software or instructional materials • Access to, and participation in, electronic networks for materials and trainings 	<p>Assessment/Instructional Materials and Equipment:</p> <ul style="list-style-type: none"> • LEAs may not use Title III funds for purposes related to identification and reclassification of English learners

Title III, Part A Allowable Expenditures	Title III, Part A Unallowable Expenditures
<p>Supplemental Program Services:</p> <ul style="list-style-type: none"> • Upgrading program objectives and effective instructional strategies • Providing the following: <ul style="list-style-type: none"> o Tutorials and academic or career and technical education for English Learners; and o 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 • Providing community participation programs, family literacy services, and parent and family outreach and training activities to English learners and their families to do the following: <ul style="list-style-type: none"> o Improve the English Language skills of English learners; and o Assist parents and families in helping their children to improve their academic achievement by becoming active participants in the education of their children • Improving the instruction of English learners which may include English learners with disabilities • Offer early college high school or dual or concurrent enrollment programs or courses designed to help English learners achieve success in postsecondary education • Foreign transcript evaluations for immigrant students 	<p>Supplemental Program Services:</p> <ul style="list-style-type: none"> • Translation and interpretation services that are required under Title VI of the Civil Rights Act may not be paid with Title III funds • Pay for the required English Leander Summer School Program for English learners entering Kindergarten and first grade • Adult ESL classes for parents and families of non-English learners.
<p>Other Supplies/Engagement Activities:</p> <ul style="list-style-type: none"> • Technology equipment and electronic devices for the purpose of instruction • Nutritional snacks for students during extended day (after-school) programs • Nutritional snacks for children in childcare while parents are participating in grant activities • To increase attendance or participation in Title II engagement events, the following expenses are allowed: <ul style="list-style-type: none"> o Refreshments o Translation and interpretation services o Transportation 	<p>Other Supplies/Engagement Activities:</p> <ul style="list-style-type: none"> • Manipulatives for general education classrooms • Meals for parents or students • Door prizes

Title IV, Part A: Student Support and Academic Enrichment
ESSA Section 4101

Title IV, Part A Allowable Expenditures

Title IV, Part A Unallowable Expenditures

Well Rounded Educational Opportunities:

- Improve access to foreign language instruction, arts, and music education
- Support college and career counseling, including providing information on opportunities for financial aid through the early FAFSA
- 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 groups
- 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
- Strengthen instruction in American history, civics, economics, geography, government education, and environmental education
- Offer educational opportunities that integrate multiple disciplines, such as programs that combine literacy and history or art and mathematics
- Develop or enhance service-learning activities that promote volunteerism and community involvement
- Transportation to/from educational field trips

Well Rounded Educational Opportunities:

- Textbooks (Must exhaust all other means of funding prior to utilizing Federal grant funds)
- Direct reimbursement to private, non-public schools (if applicable)
- 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)
- Construction - major building construction, structural alterations to buildings, modifications, improvements, building maintenance, or repairs
- Transportation costs (for staff or students) to or from school
- Advertising and public relations
- Awards and Award Ceremonies
- Incentives and prizes
- Gift Cards
- Fundraising
- Food (permissible if reasonable/necessary to meet intent/purpose of program)
- Non-educational games, devices, and field trips
- Social Events
- Alcoholic Beverages

Title IV, Part A Allowable Expenditures	Title IV, Part A Unallowable Expenditures
<p>Safe and Healthy Schools:</p> <ul style="list-style-type: none"> • Safe and Supportive Schools • Bullying prevention • Relationship building skills • Dropout prevention • Re-entry programs and transition services for justice-involved youth • School readiness and academic success • Child sexual abuse awareness and prevention • Reducing use of exclusionary discipline practices and promoting supportive school discipline • Suicide prevention • School Resource Officer • Student Physical and Mental Health • Drug and violence prevention • Health and safety practices in school athletic programs • School-based health and mental health services • Healthy, active lifestyle • Nutritional education • Physical activities • Trauma-informed classroom management • Preventing use of alcohol, tobacco, smokeless tobacco, electronic cigarettes • Chronic disease management • Cross-Cutting Activities • Mentoring and School Counseling • Schoolwide Positive Behavioral Interventions and Supports • Pay for Success Initiatives 	<p>Safe and Healthy Schools:</p> <ul style="list-style-type: none"> • Textbooks (Must exhaust all other means of funding prior to utilizing Federal grant funds) • Base pay for principals (contract hours) and district staff that are employed to benefit the district (Superintendent, Assistant Superintendent, Business Manager, Accountant) • Direct reimbursement to private, non-public schools (if applicable) • Construction - major building construction, structural alterations to buildings, modifications, improvements, building maintenance, or repairs • Transportation costs (for staff or students) to/from school for activities • Advertising and public relations • Awards and Award Ceremonies • Incentives and prizes • Gift Cards • Fundraising • Food (permissible if reasonable/necessary to meet intent/purpose of program) • Non-educational games, devices, and field trips • Social Events • Alcoholic Beverages

Title IV, Part A Allowable Expenditures	Title IV, Part A Unallowable Expenditures
<p>Effective Use of Technology:</p> <ul style="list-style-type: none"> • Support high-quality professional development for educators, school leaders, and administrators to personalize learning and improve academic achievement • Build technological capacity and infrastructure • Carry out innovative blended learning projects • Provide students in rural, remote, and underserved areas with the resources to benefit from high-quality digital learning opportunities • Deliver specialized or rigorous academic courses and curricula using technology, including digital learning technologies 	<p>Effective Use of Technology:</p> <ul style="list-style-type: none"> • Technology purchases over 15% of the funds devoted to effective use of technology activities. • Major infrastructure enhancements • Cell phones for personal use • Direct reimbursement to private, non-public schools (if applicable) • 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) • Construction - major building construction, structural alterations to buildings, modifications, improvements, building maintenance, or repairs • Transportation costs (for staff or students) to/from the school • Textbooks (unless supplemental to core instruction and not needed to access the school’s core curriculum) • Advertising and public relations • Awards and Award Ceremonies • Incentives and prizes • Gift Cards • Fundraising • Food (permissible if reasonable/necessary to meet intent/purpose of program) • Non-educational games, devices, and field trips • Social Events • Alcoholic Beverages

Title V, Part B, Subpart 1: Rural Education Initiative, Subpart 2: Rural and Low-Income School Program (RLIS)

[ESSA Section 5224](#)

Title V, Part B Allowable Expenditures

Follows the allowable expenditures authorized under any of the following:

- Title I, Part A – Improving Basic Programs Operated by Local Education Agencies
- Title II, Part A – Supporting Effective Education
- Title III, Part A – Language Instruction for English Learners and Immigrant Students
- Title IV, Part A – Student Support and Academic Enrichment