TITLE IV, PART A:
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM

Guidance on Allowable and Unallowable Expenditures

Below is a general overview of allowable and unallowable activities to support Title IV, Part A (Title IV-A) program planning activities. See the NYSED Title IV, Part A Website for further guidance.

LEAs should take the following steps to determine if a proposed program or activity is allowable under Title IV-A:

1. Verify that proposed Title IV-A activities were underlined_informed by needs, stakeholder engagement, and prioritization of schools.

2. LEAs must ensure that the identified needs are listed in the Title IV-A section of the Consolidated Application and the proposed program or activity addresses the identified needs.
   - For nonpublic schools, confirm that LEA Affirmation of Private School Consultation has identified the need for the proposed Title IV-A activities.

3. Confirm that the proposed activity is consistent with the purposes of at least one of the three content areas in the Title IV-A program: Well-Rounded Education (WRE); Safe and Healthy Students (SHS); or the Effective Use of Technology (EUT).

4. Determine if the proposed expenditure is reasonable, necessary, and allocable to the grant.
   - Reasonable: consistent with prudent business practice and comparable current market value
   - Necessary: required to carry out the intent and purpose of the Title IV- A program
   - 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

5. Verify that the proposed use of funds for the activities supplement, and not supplant, other state or local funds that would otherwise be used to pay for the allowable activity. **Supplanting is presumed** if any of the following is true, according to federal fiscal guidance (2 CFR Part 200, Appendix XI):
   - A district uses federal funds to provide services that are required under other state, or local laws.
   - A district uses federal funds to provide services that the district provided with non-federal funds in the prior year.
   - A district uses federal funds to provide services that the district would otherwise provide without federal funds.

   Note: These presumptions may be overcome if the district can demonstrate that it would not have provided the services absent the availability of these federal funds. For example, new STEAM professional development had been provided with state grant funds for middle school teachers, and the grant funds were not available for the coming year. Title IV-A funds could be used for this PD, assuming no other presumption was violated, and the district would not otherwise have been able to provide the PD.

6. Ensure that the activity is not one of the prohibited activities in ESEA Section 4001(b) or Section 8526, as amended by the ESSA.

Statutory Spending Requirements:
- LEAs with **allocations of $30,000 and greater** must use
  - a *minimum* of 20% of their total allocation to support *Well-Rounded Educational Opportunities (WRE),*
  - a *minimum* of 20% of their total allocation to support *Safe and Healthy Students (SHS)*, AND
  - a *portion* of their allocation to support *Effective Use of Technology (EUT)*.

- **EUT Special Rule:** LEAs, regardless of allocation size, may not spend more than 15% of funding in the EUT content area on devices, equipment, software applications, platforms, digital instructional resources and/or other one-time IT purchases.

- **Carryover Funds:** LEAs must maintain statutory spending requirements across content areas, and abide by the EUT special rule, once for each year's appropriation. If the LEA did not meet the statutory spending requirements during the fiscal year of the approved application, the requirements must be met when carrying over funds to the next fiscal year.

- **Transferability:** LEAs may transfer a portion or all of its Title IV-A allocation to Title I-A, Title I-C, Title I-D, Title II-A, Title III-A, or Title V-B. (Prior to transferring funds, LEA must have assessed Title IV-A needs, consulted with required stakeholders, and consulted with in-district private schools to determine that transferring is the most appropriate use of funds to meet identified needs.) See NYSED Transferability Guidance.

TITLE IV, Part A: Guidance on Allowable Expenditures

Allowable Expenditures	Unallowable Expenditures

General Allowable Expenditures
 	
○ **Salaries of personnel to carry out identified programs and services, which may include:**
    • Teachers and qualified instructors, including School Resource Officers, for leading supplementary Title IV-A educational programs
    • Mental health and counseling services providers
    • Reasonable benefits costs (per usual district policies), proportionately linked with FTEs/salaries
    • Administrative costs up to 2%
 	
○ **Professional development (PD) for allowable Title IV-A activities**
    • Professional development services and programs must meet the definition of "professional development" in [ESEA section 8101(42),](#) which requires that the activity is both (1) part of the strategies for providing educators with the knowledge and skills necessary to enable children to succeed in a well-rounded education and (2) "sustained (not stand-alone, 1-day, or short-term workshops), intensive, collaborative, job-embedded, data driven, and classroom focused."
 	
○ **Supplemental educational resources and equipment**
    • Materials, supplies, and equipment that support at least one of the three content areas (WRE, SHS, and EUT) and are aligned to a program allowable under Title IV-A.
    • Under section 9501(d) of ESEA, the LEA must maintain control of the program funds as well as title to all materials, equipment, and property purchased with federal funds.
 	
○ **Equitable services for eligible private school students and teachers**
    • LEAs receiving funds under Title IV- A must provide for the equitable participation of private school students, teachers and other educational personnel in private schools located within the LEA's catchment area, including by engaging in timely and meaningful consultation with private school officials during the design and development of their Title IV-A programs.
 	
○ **Food** (only permissible if reasonable/necessary to meet intent/purpose of program)
    • For example, a Title IV-A instructional program on nutrition and healthy lifestyle may require the purchase of some food items to demonstrate appropriate food to eat/cook for management of chronic disease or a healthy lifestyle; and
    • Light refreshments or snacks for Title IV-A after-school/extended day instructional programs.
 	
○ **Field Trips**
    • Educational field trips that will increase students' access to real-world, hands-on STEM experiences and other well-rounded activities are allowable. Lesson plans for field trips that support an instructional activity must be maintained on file by the district (and made available upon request).
	General Unallowable Expenditures
	
	○ **Salaries of personnel who do not carry out identified programs and services**
	    • Administrative costs that exceed 2%
	
	○ **Professional development (PD) not related to allowable Title IV-A programs and activities**
	
	○ **Costs for activities that supplant and are not supplemental (see page 1, #5)**
	
	○ **Unallowable educational resources and equipment**
	    • Materials, supplies, and equipment that do not support a program or activity allowable under Title IV-A.
	    • Items given to students/families. (*NOTE: LEA must maintain title and ownership of all items purchased with Title IV-A funds.*)
	    • LEAS should attempt to exhaust all other means of funding prior to utilizing Federal grant funds.
	
	○ **Advertising, public relations, and promotional items**
	    • Banners, tee-shirts, lanyards, wristbands, water bottles, etc. (UGG 2 CFR §200.421)
	
	○ **Costs that do not align with the LEA's identified Title IV-A program needs and objectives.**
	
	○ **Direct reimbursement to private schools (if applicable)**
	
	○ **Construction** (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)**
	
	○ **Food** (Meals, catering, special events, and celebrations.)
	
	○ **Awards and Awards Ceremonies**
	
	○ **Social events**
	
	○ **Gift Cards, incentives, 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**
	    • Amusement parks and entertainment venues (UGG 2 CFR §200.438)

Allowable Expenditures	Unallowable Expenditures
Supplemental Programs and Activities to Support a Well-Rounded Education (WRE) ○ STEM: Science, technology, engineering, and mathematics, including computer science • Increasing access for groups of underrepresented students to high-quality courses • Supporting participation of low-income students in nonprofit competitions related to STEM • Providing students hands-on learning and exposure to STEM, including through field-based and service learning • Supporting the creation and enhancement of STEM-focused specialty schools • Facilitating collaboration among school, afterschool program, and informal program personnel to improve the integration of programming and instruction in the identified subjects • Integrating other academic subjects such as the arts into STEM curricula ○ Music and arts • Programs and activities that use music and the arts as tools to support student success through the promotion of constructive student engagement, problem solving, and conflict resolution ○ World language instruction (Foreign language instruction) ○ Accelerated learning programs • Reimbursing low-income students to cover all or part of the costs of accelerated learning exam fees, if the low-income students are enrolled in accelerated learning courses and plan to take accelerated learning examinations; or • Increasing the availability of, and enrollment in, accelerated learning courses, accelerated learning examinations, dual or concurrent enrollment programs, and early college high school courses. ○ Supplemental programs to support student access to, and success in, a variety of well-rounded education experiences, such as those designed to: • Advance literacy skills for students, including limited-English-proficient students and students with disabilities • Build and enhance the ability of elementary schools and secondary schools to identify gifted and talented students and meet their special educational needs ○ Civics instruction • Activities to promote the development, implementation, and strengthening of programs to teach traditional American history, civics, economics, geography, or government education ○ Career and college counseling/guidance • Postsecondary education and career awareness and exploration activities • Training counselors to effectively use labor market information in assisting students with postsecondary education and career planning • Financial literacy and Federal financial aid awareness activities ○ Social and Emotional Learning (SEL) • Activities and interventions in SEL that build resilience, self-control, empathy, persistence, and other social and behavioral skills • Programs and activities that promote volunteerism and community involvement ○ Environmental Education • Activities and educational opportunities related to environmental issues	**Well-Rounded Education (WRE) Unallowable Expenditures** ○ **Computers, iPads, Chromebooks, smartboards, etc. do not fall under "programs and activities" and therefore are not allowed to be purchased under the Well-Rounded Education section unless reasonable and necessary for the performance of a Title IV-A instructional program. If they are not necessary for the performance of a Well-Rounded Educational program, then they are considered technology devices and are allowed and covered under ESSA, Section 4109 – Effective Use of Technology.** • *Please note that if the acquisition and use of technology devices (Computers, iPads, Chromebooks, Smart Boards, etc.) is intended to enhance technology infrastructure in schools and support academic achievement, then they would be considered technology infrastructure within the Effective Use of Technology (EUT) content area. (Technology infrastructure costs cannot exceed 15% of funds allocated for EUT.)*

Allowable Expenditures	Unallowable Expenditures

Supplemental Programs and Activities to Support Safe and Healthy Students (SHS)
 	
 Safe and Supportive Schools
 o   Preventing bullying and harassment
 o   Relationship-building skills
     • Improve instructional practices for developing effective communication skills
     • Improve safety through the recognition and prevention of coercion, violence, or abuse
 o   School dropout prevention
 o   Re-entry programs and transition services for justice-involved youth
 o   School readiness and academic success
     • Establish learning environments and enhance students' effective learning skills, such as by providing integrated systems of student and family supports.
 o   Child sexual abuse awareness and prevention
     • Age-appropriate and developmentally-appropriate instruction for students, including how to recognize and safely report child sexual abuse
     • Information for parents and guardians, including how to recognize child sexual abuse and how to discuss with child
 o   Reducing use of exclusionary discipline practices and promoting supportive school discipline
     • Plan implementation that is consistent with best practices, are evidence based, and aligned to long-term goal of prison reduction through opportunities, mentoring, intervention, support, and other education services
 o   Suicide prevention
 o   Violence Prevention, Crisis Management and Conflict Resolution
 o   Preventing human trafficking
 o   Building school and community relationships
     • Establish partnerships within the community to provide resources and support for schools and improve student success
 o   Culturally responsive teaching and professional development of implicit bias
	Safe and Healthy Students (SHS) Unallowable Expenditures
	
	 o **Computers, iPads, Chromebooks, smartboards, etc. do not fall under "programs and activities" and therefore are not allowed to be purchased under the Safe and Healthy Students section unless reasonable and necessary for the performance of a Title IV-A instructional program. If they are not necessary for the performance of a Safe and Healthy Students program, then they are considered technology devices and are allowed and covered under ESSA, Section 4109 – Effective Use of Technology.**
	
	     • *Please note that if the acquisition and use of technology devices (Computers, iPads, Chromebooks, Smart Boards, etc.) is intended to enhance technology infrastructure in schools and support academic achievement, then they would be considered technology infrastructure within the Effective Use of Technology (EUT) content area. (Technology infrastructure costs cannot exceed 15% of funds allocated for EUT.)*

TITLE IV, Part A: Guidance on Allowable Expenditures

Allowable Expenditures	Unallowable Expenditures
Supplemental Programs and Activities to Support Safe and Healthy Students (SHS)	**Safe and Healthy Students (SHS) Unallowable Expenditures**

Student Physical and Mental Health
 o Drug and violence prevention
     • Professional development and training for school and specialized instructional support personnel and interested community members in prevention, education, early identification, intervention mentoring, recovery support services and, where appropriate, rehabilitation referral, as related to drug and violence prevention
 o Health and safety practices in school or athletic programs
 o School-based mental health services
     • School-based mental health services, including early identification of mental health symptoms, drug use, and violence, and appropriate referrals to direct individual or group counseling services, which may be provided by school-based mental health services providers
     • Services that are conducted in partnership with a public or private mental health entity
     • Provide comprehensive school-based mental health services and supports and staff development for school and community personnel working in the school that are evidence-based, coordinated with early intervening services, and provided by qualified mental and behavioral health professionals who are certified or licensed by NYS and practicing within their area of expertise
 o Healthy, active lifestyle and nutritional education
 o Physical education activities
     • Regular and structured activities and programs led by appropriate specialists or professionals to help maintain the well-being of students
 o Trauma-informed classroom management
 o Preventing use of alcohol, tobacco, smokeless tobacco, electronic cigarettes
     • Programs to educate students against the use of alcohol, tobacco, marijuana, smokeless tobacco products, and electronic cigarettes
 o Chronic disease management instruction
 	
 Cross-Cutting Activities
 o Mentoring and School Counseling
     • Provide mentoring and school counseling to all students, including children who are at risk of academic failure, dropping out of school, involvement in criminal or delinquent activities, or drug use and abuse
 o Schoolwide Positive Behavioral Interventions and Supports (PBIS) to improve academic outcomes and school conditions for student learning
     • *PBIS incentives must be non-monetary and of nominal value. LEAs are encouraged to investigate free or inexpensive reward options. Suggestions can be found at pbis.org.*
 o Pay for Success Initiatives aligned with the purposes of Title IV
	
	 o **Purchasing PBIS Incentive**s (ESEA Section 9501(d))

TITLE IV, Part A: Guidance on Allowable Expenditures

Allowable Expenditures	Unallowable Expenditures

Supplemental Programs and Activities to Support Effective Use of Technology (EUT)
 	
Incorporate the effective use of technology to improve the academic achievement, academic growth, and digital literacy of all students by providing high-quality professional development, professional learning tools, devices, content, and resources for the following:
o Provide Personalized Learning to improve academic achievement
o Discover, Adapt, and Share High-Quality Resources (see EUT special rule)
    • Providing students in rural, remote, and underserved areas with the resources to benefit from high-quality digital learning opportunities
    • Building technological capacity and infrastructure
o Implement Online and Blended Learning Strategies
o Implement School-wide and District-wide Approaches to Inform Instruction, Support Teacher Collaboration, and Personalize Learning.
o Delivering specialized or rigorous academic courses and curricula using technology, including digital learning technologies and assistive technology
	Effective Use of Technology (EUT) Unallowable Expenditures
	
	o **Technology infrastructure costs that exceed 15% of funds allocated for EUT.** *These include devices, equipment, learning technology software and platforms, digital instructional resources, one-time information technology purchases, and software applications.*
	
	o *Please note that if the acquisition and use of technology devices (Computers, iPads, Chromebooks, Smart Boards, etc.) is intended to enhance technology infrastructure in schools and support academic achievement, then they would be considered technology infrastructure within the Effective Use of Technology (EUT) content area. They cannot be assigned to WRE or SHS.*