

The Council of Chief State School OCCOSSIGNAS received many questions stratings about using ESSER funds to payCOVID related staffeave With support from the Federal Education PGLOUP, this documentays outconsiderations help states analyze allowability suffice costs his is not legal advice fyou have additional questions, please consult your legal hier snaed SEA staff alsomay conta PeterZamora@ccsso.ofgr additional information and supports.

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# I. Preventing, Preparinfor, or Responding to COV1D

Ensuring employees affected by CIOVID is consistent with ESSER's purpose and is therefore consistent with the first step in ED's recommended spending analysis framework.

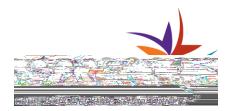
# II. Authorized Uses of ESSER Funds

#### Local Uses of Funds

Local Educational Agencies (LEAs)



Please note ESSER does not limit spending to teachers or staff that work directly in schools or classrooms.



is reasonable to conclude GOM/aDed leave for a superintendent is allowable notwithstanding UGG's limits on general costs of government

#### Time and Effort Considerations

The UGG includes special rules for documenting employee compensation, including employee benefits like paid leave these rules were updated in 2000 for current UGG rules entity using federal funds for employee compensations have recording meet the following criteria:

- 1. Are supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated,
- 2. Are incorporated into the official records of Ftode madrentity,
- 3. Reasonably reflect the total activity for which the employee is compensative non entity, not exceeding 100% of compensated activities,
- 4. Encompass federally sisted and all other activities compensated by etheral centity on an integrate data by but may include the use of subsidiary records as define the length of entity's written policy,
- 5. Comply with the established accounting policies and practices of the non