



The Council of Chief State School Officers (CCSSO) has received many questions from states about using ESSER funds to pay COVID-related staff leave. With support from the Federal Education Policy Group, this document lays out considerations to help states analyze the allowability of such costs. This is not legal advice; if you have additional questions, please consult your legal counsel. SEA staff also may contact [Peter.Zamora@ccsso.org](mailto:Peter.Zamora@ccsso.org) for additional information and supports.

## Contents

Background: ESSER Title I Part Spending Analysis Framework.....	1
I. Preventing, Preparing for, or Responding to COVID.....	2



## I. Preventing, Preparing, or Responding to COVID

Ensuring employees affected by COVID can isolate or quarantine as necessary is a strategy to help to prevent the spread of COVIDs [acknowledged by the CDC](#) and other health officials. Preventing the spread of COVID 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 COVID-19 related leave for a superintendent is allowable notwithstanding the 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 2014. Current UGG rules as entity using federal funds for employee compensation must have records that 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 Federal entity,
3. Reasonably reflect the total activity for which the employee is compensated by the non entity, not exceeding 100% of compensated activities,
4. Encompass federal assisted and all other activities compensated by the non entity on an integrated basis, but may include the use of subsidiary records as defined in the non entity's written policy,
5. Comply with the established accounting policies and practices of the non

