

Allowable Costs for IDEA 611 & 619 Grants

Symbol Key:

- Always Allowed
 Allowed, but special requirements or additional information required
 Never allowed

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
<input checked="" type="checkbox"/>		ADAPTED PHYSICAL EDUCATION: Salary and fringe benefits.	The salary and fringe benefits of an adapted Physical Education teacher; are allowed for the time the teacher provides instruction to a class of special education students.
<input checked="" type="checkbox"/>		AIDES FOR STUDENTS WITH DISABILITIES: Salaries and fringe benefits.	Aides must be employees of an LEA. Contracted services for privately employed special education aides may not be charged to the IDEA grants. Aides must work under the supervision of an appropriately licensed <u>special education teacher</u> and perform duties consistent with the role of an aide, while not assuming the role of a teacher.
<input checked="" type="checkbox"/>		ASSISTIVE TECHNOLOGY DEVICES: Used to increase, maintain or improve the functional capabilities of a child with a disability, as detailed on the IEP.	
	<input checked="" type="checkbox"/>	ATTORNEY'S FEES- PARTY TO AN ACTION: Attorney fees for IDEA state complaints, due process hearings, representation at IEP team meetings, facilitated IEP team meetings, mediation sessions, or any student-specific consultation.	Funds may not be used to pay attorney's fees for a party or related costs for depositions, expert witnesses, settlements, or other related costs. Funds may be used to pay costs of conducting a due process hearing, e.g., paying a hearing officer and providing a place for the hearing.
<input checked="" type="checkbox"/>		ATTORNEY'S FEES - PROFESSIONAL DEVELOPMENT / POLICY DEVELOPMENT: Contracted staff training, in-service, or policy development and review.	
<input type="radio"/>		AUDIT COSTS: Audits required by the Single	The costs of auditing the IDEA required by, and performed in accordance with, the Single Audit Act, as implemented by

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		Audit Act.	OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" are allowable. Other IDEA audit costs are not allowed as direct costs. They are included in the indirect cost rate. Only the costs for the IDEA portion of the Single Audit may be charged to IDEA. IDEA Single Audit costs are budgeted under Purchased Services - Single Audit (IDEA portion), which is coded 231700, object 310.
<input checked="" type="checkbox"/>		CHILD FIND ACTIVITIES: Costs associated with public awareness, notices, screening.	
	<input checked="" type="checkbox"/>	CLASSROOM SPACE RENTAL: Costs associated with renting extra classroom space for special education students due to overcrowding.	LEAs may not use federal funds to rent extra classroom space to alleviate overcrowding, e.g., paying rent for a trailer used as a portable special education classroom.
<input checked="" type="checkbox"/>		CLERICAL SUPPORT: Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, clerical work must be documented by personnel activity reports as required by OMB Circular A-87.
<input checked="" type="checkbox"/>		GRADUATE CREDITS FOR SPECIAL EDUCATION INSTRUCTIONAL STAFF	Graduate School tuition is allowed as a fringe benefit for special education instructional staff.
<input type="checkbox"/>		COMPUTERS FOR STUDENTS	Funding for acquisition of computers school or district-wide is NOT considered an excess cost, and therefore not allowed. The equipment IS considered an excess cost when related to the unique needs of a specific child with a disability as specified on their IEP. It may be provided in a regular education class or other education-related setting, even if one or more nondisabled children benefit. When the equipment is no longer needed to meet the unique needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf
<input type="checkbox"/>		COMPUTERS FOR	Computer equipment for special education staff is allowed if

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		STAFF	the individual works solely in special education. When the equipment is no longer needed to meet the unique needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32.pdf
◉		COMMUNICATION DEVICES FOR STAFF: Costs associated with lease or purchase and charges for use of desk phones, cell phones, pagers and radios.	Communication devices are allowed ONLY for special education activities. If a device also is used for other non-special education activities, documentation is required of the extent to which it is used for special education and the other activities. Costs for personal use are not allowed.
	<input checked="" type="checkbox"/>	COMPUTER NETWORKS: Costs associated with a LEA's computer networks.	LEA's computer networking costs are provided district-wide and are not excess costs of special education.
<input checked="" type="checkbox"/>		CONSULTANT SERVICES: Costs associated with contracted services from a consultant	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. When proposing consultant fees budgeted under Purchased Services: Code 40 or BOCES Services: Code 49 of the FS-10, the individual/agency providing each service and the per diem or hourly rates for each must be listed and the hourly/daily rate must be reasonable as determined by the NYS Education Department. Consultants/Training-maximum rate of \$2000/day (minimum of 6 hours per day) or \$300/hour, regardless of funding source. For example, a district may not pay \$2000 out of IDEA funds and an additional amount from another funding source to increase the daily/hourly rate. If a district wishes to propose paying more than \$2000/day, a detailed justification must be provided. This justification should include the extraordinary circumstances and/or qualifications of the individual documenting the unique skills that do not exist in other consultants and the available data on the efficacy of the services to be provided. In general, such requests should include information on the results of bidding under requirements of General Municipal Law. The final decision on whether to allow such exception to be included in the grants rests solely with the NYS Education Department. For long-term or large contracts that are not with specific individuals but with not-for-profit or for-profit organizations, details must be provided including how the

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
			program will be implemented, the number of staff members and students that will benefit, etc. In addition, the reasonableness of cost must be documented and must follow the district's policy regarding allowable cost.
	<input checked="" type="checkbox"/>	CONTRACTED SPECIAL EDUCATION or RELATED SERVICES	Except for nursing, occupational and physical therapy, and job coaches, LEAs may NOT contract for special education. Teachers must be district employees, not contractors.
<input type="radio"/>		CONTRACTED SERVICES - PARENTALLY-PLACED PRIVATE SCHOOL STUDENTS	Federal law specifically authorizes provision of special education services for parentally-placed private school students through contract with an individual, agency, organization, or other entity. However, teachers may not be contractors within NYS. An LEA may not use funds to finance the existing level of instruction in a private school or to otherwise benefit the private school. Funds may be used to pay for the services of an employee of a private school to provide special education services if the employee performs the services outside of his or her regular hours of duty and the employee performs the services under public supervision and control. 34 CFR §300.141-142.
<input checked="" type="checkbox"/>		CURRICULUM DEVELOPMENT: Costs associated with substitutes, release time, or extended contract.	Costs related to substitute teachers, release time, and extended contract for development of curriculum for special education students is allowed for both regular and special education staff.
<input type="radio"/>		DUE PROCESS HEARINGS: Costs of conducting a due process hearing.	Funds may be used to pay costs of conducting a due process hearing, e.g., paying a hearing officer and providing a place for the hearing. Funds may not be used to pay a party's legal fees or related costs such as depositions, expert witnesses, settlements, or other related costs.
<input checked="" type="checkbox"/>		EDUCATIONAL INTERPRETERS:	Educational interpreters are allowable.
<input type="radio"/>		EQUIPMENT - CAPITAL: Equipment to support special education and related services.	LEAs must receive prior approval from SED to use IDEA funds for capital equipment. Capital equipment is equipment with a useful life of more than one year that costs \$5,000 or more per unit. If the LEA has established a level less than \$5,000 for capital equipment, then equipment that meets the LEA's definition must be budgeted as capital equipment. A detailed description is required in the grant budget. Detailed descriptions for equipment must include the equipment type and the number of units for the cost identified with that line item.
<input checked="" type="checkbox"/>		EQUIPMENT - NON-CAPITAL: Equipment to support special education and related	Equipment that does not meet the definition of capital equipment may be included in the budget.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		services.	
◦		EQUIPMENT - SECURITY: Cameras and other devices.	Acquisition of cameras and other security devices are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school or its buses and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. The equipment is an excess cost when related to the needs of a child with a disability in accordance with the IEP of the child. It may be provided in a regular education environment or other education-related setting, even if one or more nondisabled children benefit. When the equipment is no longer needed to meet the IEP needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations.
	<input checked="" type="checkbox"/>	EXTENDED SCHOOL YEAR (ESY): Personnel, supplies, equipment, transportation, and any other services identified in the student's IEP.	ESY expenditures are covered in the rate of approved ESY programs established by SED's approval by the Division of the Budget. They are not allowable under IDEA.
<input checked="" type="checkbox"/>		EVALUATIONS: Personnel, supplies, or contracted services.	
<input checked="" type="checkbox"/>		FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS: Salaries and fringe benefits or contracted costs.	Expenditures related to IEP meetings are considered an excess cost of special education.
	<input checked="" type="checkbox"/>	FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS WITH DISABILITIES: Salaries and fringe benefits or contracted costs.	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education.
◦		FURNITURE: Desks, tables, chairs, file cabinets.	Only adaptive furniture will be allowed. File cabinets for IEP files are allowable. Examples of such furniture are wheelchair accessible desks and adjustable tables or workstations. When furniture purchased with IDEA funds is no longer needed for the special education program or for a

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
			child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations.
<input type="radio"/>		GUIDANCE COUNSELORS: Salaries and fringe benefits. See also “Act 221” in the Information section.	Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, guidance counselors must document their work with personnel activity reports as required by OMB Circular A-87.
<input checked="" type="checkbox"/>		IEP TEAM COORDINATORS: Salaries and fringe benefits.	Salaries and fringe benefits of staff who coordinate a LEA’s IEP system, train staff, and review IEPs are allowed. Only the actual time spent coordinating IEPs is allowed. If the position is not dedicated 100% to special education, IEP coordinators must document their work with personnel activity reports as required by OMB Circular A-87.
<input type="radio"/>		INDIRECT COSTS: Costs incurred to benefit more than one program or objective not readily assignable to the programs.	For contracts that are greater than \$25,000; the amount above \$25,000 is excluded from the modified indirect cost base.
<input checked="" type="checkbox"/>		JOB COACHES: A job coach works directly with a student with a disability in a work site to help the student learn the specific requirements of the job; learn work-related activities and requirements; and learn appropriate work-related behaviors.	Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP meeting. Job coaches may be provided through contract with an individual, agency, organization, or other entity.
<input checked="" type="checkbox"/>		MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT: Assistive technology devices; copying machines, printers, elevators, etc.	If the equipment is used for special education <u>only</u> , the cost of maintaining the equipment may be charged to the IDEA grant.
	<input checked="" type="checkbox"/>	MEDICAID SCHOOL-BASED SERVICES PROGRAM: Costs for claiming Medicaid funds, including third-party administrators.	The costs for administering the Medicaid School Supportive Health Services Program (SSHSP), including fixed fees charged by third- party administrators, are eligible costs under the SSHSP, either as direct costs or through the non-restricted indirect cost rate. Costs for administering the Medicaid SSHSP may not be charged to the IDEA grant, as

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
			they are not necessary for the performance of the IDEA grant. [OMB Circular A-87, Appendix items C.1a., C.2a., and F.3.b.]
	<input checked="" type="checkbox"/>	NON-EDUCATIONAL EXPENDITURES:	Including, but not limited to: dinners, shows, movies, bowling, out-of-state trips, etc. are not a permissible use of IDEA, Part B funds of either type and cannot be programmatically approved.
<input type="radio"/>		NURSE – SCHOOL-BASED: Salaries and fringe benefits for LEA employees or costs for contracted nursing services. See also “Act 221” in the Information section.	Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of nursing services provided to all students are not allowed. Only the actual time providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, school nurses must document their work with personnel activity reports as required by OMB Circular A-87.
<input checked="" type="checkbox"/>		OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS: Salaries and fringe benefits for LEA employees or costs for contracted OT services.	For students consistent with their IEPs.
<input type="radio"/>		OFFICE EQUIPMENT: Equipment used by special education staff.	Only allowable if the equipment is <u>exclusively</u> used by special education staff.
<input checked="" type="checkbox"/>		PARAPROFESSIONALS (Supplementary School Personnel): Salaries and fringe benefits.	Paraprofessionals (teaching assistants and teacher aides) must be employees of an LEA. Contracted services for privately employed paraprofessionals may not be charged to the IDEA grants. Paraprofessionals must work under the supervision of an appropriately certified special education teacher or related service provider and perform duties consistent with the role of paraprofessional, while not assuming the role of a teacher.
<input type="radio"/>		PARENT LIAISONS: Salaries and fringe benefits or contracted services.	Salary and fringe benefits are allowed ONLY to the extent the parent liaison provides support to parents of children with disabilities. If the position is not dedicated 100% to special education, parent liaisons must document their work with personnel activity reports required by OMB Circular A-87.
<input checked="" type="checkbox"/>		PHYSICAL THERAPISTS (PT) and PT ASSISTANTS: Salaries and fringe benefits for LEA	For students consistent with their IEPs.

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
		employees or costs for contracted PT services.	
	<input checked="" type="checkbox"/>	PRINCIPALS OR ASSISTANT PRINCIPALS: Salaries and fringe benefits.	Salaries for principals and assistant principals may not be charged to the IDEA grant. If an individual is employed as a part-time principal and also as a part-time special education teacher or provider, the salary and fringe benefits for teaching special education or providing other special education services may be charged to the IDEA grant. The individual must document the work with personnel activity reports as required by OMB Circular A-87.
<input checked="" type="checkbox"/>		PROFESSIONAL DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers.	Registration fees, travel, and conference expenses associated with special education in-service training of regular education and special education staff are allowed if reasonable as determined by SED. Any airfares must be in economy and travel is limited to the continental United States and no travel is allowed to resort destinations and should not exceed more than two staff members for a given conference.
<input type="radio"/>		PSYCHOLOGISTS - Salaries and fringe benefits or Contractual costs.	Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, school psychologists must document their work with personnel activity reports as required by OMB Circular A-87.
<input checked="" type="checkbox"/>		SECRETARIAL STAFF: Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, secretarial work must be documented by personnel activity reports required by OMB Circular A-87.
<input type="radio"/>		SMART BOARDS	Acquisition of SMART boards are NOT an excess cost, and therefore not allowed, if the LEA has decided to equip classrooms in a school and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. If specific need is in a self-contained class due to the specific needs of the students and is not part of a school-based initiative to purchase Smart Boards, then this is allowable. If students with disabilities in integrated settings require Smart Boards and is not part of a school-based initiative to purchase Smart Boards, only a percentage of the cost is allowable. When the equipment is no longer needed to meet the needs of a child with a disability, it must be managed or disposed of in accordance with 34 CFR 80.32, Education Department General Administrative Regulations. http://edocket.access.gpo.gov/cfr_2004/julqtr/pdf/34cfr80.32

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
			.pdf
<input type="radio"/>		SOCIAL WORKERS - SCHOOL BASED: Salaries and fringe benefits.	Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of services provided to all students are not allowed. Social workers must be appropriately licensed to deliver services they are assigned. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, social workers must document their work with personnel activity reports as required by OMB Circular A-87.
<input type="radio"/>		SPECIAL EDUCATION SUPPORTS- for students in General Education Summer Programs.	If a student with a disability who is not in an Extended School Year (ESY) Program for Special Education, but is in a General Education Summer Program, IDEA funds may be used to provide the Special Education Supports needed in the General Education Summer Program, consistent with the student's IEP.
<input checked="" type="checkbox"/>		STAFF DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers.	Registration fees, travel, and conference expenses associated with special education in-service training of special education staff may be allowed if reasonable as determined by SED. In school-wide staff development activities, IDEA funds may be used for the total cost of professional development in the same proportion as the number of special education and related service personnel receiving professional development is to the total school personnel participating. Also if consultants are used, the maximum amount per day is \$2000 or \$300 per hour for a 6 hour day.
<input checked="" type="checkbox"/>		STUDENT EVALUATIONS: Personnel, supplies, or contracted services.	
<input checked="" type="checkbox"/>		SUBSTITUTE TEACHERS: Salaries and fringe benefits.	Substitute teacher costs are allowed for special education teachers. Substitute teacher costs are allowed for regular education teachers performing duties such as attending special education inservice training, attending IEP team meetings, or engaging in planning meetings or consulting with special education teachers to benefit children with disabilities.
	<input checked="" type="checkbox"/>	SUPERINTENDENTS: Salaries and fringe benefits.	The salary and fringe benefits of a Superintendent cannot be charged to federal grants. (OMB Circular A-87)
<input type="radio"/>		SUPPLIES & MATERIALS	Proposed expenditures for equipment with a <u>unit</u> cost of less than \$5,000, software, supplies and materials budgeted under <u>Supplies & materials: Code 45</u> of the FS-10 must contain a description, unit cost, quantity and individual proposed expenditure. Failure to provide this breakdown will delay review and approval of the grant. Technology based equipment with proven data or research of the benefit

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
			<p>of use in an educational setting (and/or specifically with students with disabilities) will be considered. However, the requested amounts must be deemed reasonable. Justifications may be required. If items will be utilized in integrated or inclusion classrooms or by the entire student population, then only a portion can be funded through IDEA funds. This portion is based on the percentage of students with disabilities, e.g., 5 students with disabilities in an integrated class of 20 students would allow 25% to be funded through IDEA funds. Not allowable items include, but are not limited to: furniture, appliances, rugs, game systems, etc.</p> <p>Federal grant programs are generally not intended to provide stipends or other funds or merchandise to students. While it is recommended that local funds be used for incentive programs for students, we will allow a maximum of \$50 expenditure per student per year of IDEA funds that can be allocated for rewards for students with disabilities participating in Positive Behavioral Interventions and Supports (PBIS) and other similar positive reinforcement programs. As with all expenditures, appropriate records must be maintained for audit purposes.</p> <p>Items with a <u>unit</u> value of \$5,000 or more and having a useful life of more than one year must be reported as <u>Equipment in Code 20</u> of the FS-10 for section 611 or section 619 sub-grants and now requires the State Education Department to obtain approval from the federal government before then can be approved. For more information go to http://oms.nysed.gov/cafe/ and view Policy Advisory #01-05. Again, list the items, number of units and cost per unit.</p>
	<input checked="" type="checkbox"/>	<p>SUPERINTENDENTS (DISTRICT ADMINISTRATORS): Salaries and fringe benefits.</p>	<p>The salary and fringe benefits of superintendents cannot be charged to federal grants, even if the superintendent is providing special education support and is appropriately licensed. (OMB Circular A-87, Attachment B, #19)</p>
<input checked="" type="checkbox"/>		<p>TEACHERS – SPECIAL EDUCATION: Salaries and fringe benefits.</p>	<p>Special education teachers must be employees of a LEA. Contracted services for privately employed teachers may not be charged to the IDEA grants.</p>
<input type="radio"/>		<p>TEACHERS – REGULAR EDUCATION: Salaries and fringe benefits. See also “Substitute Teachers”</p>	<p>Regular education teachers may be paid to attend special education in-service activities and IEP meetings. Instructional costs of regular education teachers are not allowed.</p>

Allowed	Not Allowed	Budget Item	Special Requirements or Additional Information
○		TECHNOLOGY STAFF: Salaries and fringe benefits for LEA employees or costs for contracted IT services.	LEA technology staff expenses for programming or maintaining special education and related services databases and applications are allowed and may include coordination or administration of technology services. Private contracts for special education database maintenance or programming also are allowed. If the position is not dedicated 100% to special education, then the individual must document his/her work with personnel activity reports as required by OMB Circular A-87.
☑		TRANSITION – EMPLOYMENT SKILLS: Costs associated with work experiences, job coaches, acquisition of employment skills.	LEAs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities pursuant to Transition Services indicated on students’ IEPs.
☑		TRANSITION – INDEPENDENT LIVING SKILLS: Rental of property used for developing independent living skills.	LEAs may lease property from individuals or agencies for teaching independent living skills required by students’ IEPs.
○		TRANSPORTATION COSTS - SPECIAL EDUCATION	Districts receive transportation aid for transportation to and from school. Other transportation to and from special education services only may be considered.
○		TRAVEL OF STAFF:	Any airfares must be in economy and travel is limited to the continental United States and no travel is allowed to resort destinations and generally should not exceed more than two staff members for a given conference.
☑		UNEMPLOYMENT INSURANCE:	Employer expenses for unemployment insurance granted as fringe benefits under established written policies are allowable. Unemployment insurance costs must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees.
○		WORKER’S COMPENSATION:	Employer expenses for worker’s compensation granted as fringe benefits under established written policies are allowable. Worker’s compensation benefits must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees.