The Council of Chief State School Officers (CCSSO) has received many questions from states about using ESSER funds to pay for COVID-related staff leave. With support from the Federal Education Group, PLLC, 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. Chiefs and SEA staff also may contact Peter.Zamora@ccsso.org for additional information and supports.

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I. Preventing, Preparing for, or Responding to COVID-19

Ensuring employees affected by COVID-19 can isolate or quarantine as necessary is a strategy to help to prevent the spread of COVID-19 as acknowledged by the CDC and other health officials. Preventing the spread of COVID-19 first step in

II.

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 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. Under current UGG rules, an 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 the non-Federal entity,
3. Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities,
4. Encompass federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy,
5. Comply with the established accounting policies and practices of the non