



# Title IA: Guidance on Allowable and Unallowable Expenditures

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# Purpose of Title IA

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- The purpose Title I, Part A under the Every Student Succeeds Act (ESSA) is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps. Title I, Part A funds support eligible students identified by schools as failing or most at risk of failing to meet the State's challenging academic standards.

# Guidance on Allowable and Unallowable Expenditures

- **LEAs should take the following steps to determine if a proposed program or activity is allowable under Title I, Part A:**
- Verify that proposed Title I, Part A activities are reasonable and necessary considering the amount of money being spent and the needs of the program. (2 CFR 200.403(a))
  - Reasonable: consistent with prudent business practice and comparable current market value.
  - Necessary: required to carry out the intent and purpose of the Title I, Part A program.
- Ensure that the identified needs are listed in the school's Title I, Part A Plan, and that the proposed program or activity addresses the identified needs.
- For nonpublic schools, confirm that the LEA Affirmation of Private School Consultation Form indicates the need for the proposed Title I, Part A activities.
- Ensure that the activity is not one of the prohibited activities in ESEA Section 8526, as amended by the ESSA.

# Allowability Considerations

- **Be used to supplement, not supplant, state and local funds**
  - Title IA funds may not be used for activities that are required by federal, state, or local law or regulation
  - LEAs must use a Title IA neutral budget methodology to allocate state and local funds to schools. This budget methodology must provide each Title IA school with all of the state and local money it would receive if it did not participate in the Title IA program
- **Be consistent with the intent and purposes of Title IA**
  - How does the proposed activity close achievement gaps for students?
  - How does the proposed activity increase achievement of students identified as having the greatest need for assistance?
  - Schoolwide Program: How does the proposed activity improve the educational program of the entire school and increase achievement of all students?
- **Be reasonable and necessary to carry out the purpose of the grant**
  - What is the identified need that this proposed activity is meeting?
  - How was this need determined? Is there data available to support this identified need? What data sources were consulted and what did those sources reveal?
  - What is the breadth of impact that this activity will have?
  - Are all associated costs reasonable?
  - Do the involved parties (schools, principals, teachers, etc.) have the capacity to engage in and/or implement this activity right now?

# Allowable and Unallowable

## Allowable Expenditures

- **Supports for Title IA Students:**
  - Certified teachers and teaching assistants
  - Proportional benefits for Title IA salaries
  - Pre-K, summer, and extended day programs
  - Transportation for Title IA programs if not otherwise available
- **Support Staff for Title IA Programs:**
  - Data management staff for Title IA only
  - Secretary and/or clerks for Title IA only
  - Title IA coordinators and administrators

## Unallowable Expenditures

- **General Expenditures:**
  - Base pay for principals (contract hours)
  - Superintendents with districtwide responsibilities
  - Direct reimbursements to private schools
- **Targeted Assistance Programs:**
  - Costs/services that are not targeted to at-risk students
  - Whole School Programs

# Allowable and Unallowable

## Allowable Expenditures

- **Title IA Program Supplies and Materials:**
  - Instructional materials for Title IA programs
  - Computer aided instructional software for Title IA programs
  - Diagnostic and progress monitoring materials for Title IA programs
  - Title IA data management software
- **Title IA Parent and Family Engagement:**
  - Parent liaison or coordinator
  - Family engagement consultants
  - Stipends for staff to plan for or participate in Title IA activities outside contract hours
  - Costs for activities including materials, transportation, childcare, and light refreshments

## Unallowable Expenditures

- **Supplies and Materials:**
  - Food and refreshments – except for within Parent and Family Engagement activities
  - Furniture and office equipment is generally not allowable unless it is necessary for a Title IA room/program
  - Incentives to reward students for participation in a Title IA program, such as monetary awards or rewards with monetary value such as passes to amusement parks or gift certificates
  - Any costs related to entertainment, amusement, or diversion
  - Title IA supplies or materials to private schools without Title IA funded services
  - Core instructional materials to private schools

# Allowable and Unallowable

## Allowable Expenditures

- Professional Development aligned with Title IA:
  - Stipends and/or substitutes for staff
  - PD aligned to a Schoolwide Program plan or directly related to the needs of participating Title IA students for a Targeted Assistance School
  - Educational consultants
  - Reasonable supplies and materials for PD
  - Travel costs are allowable if they relate to the grant program activities. NOTE: The district should have a travel cost policy that is applied consistently across federal and nonfederal programs. The policy should cover mileage, air fare, lodging, meals and/or per diem rates. Hotel rates for conferences or trainings must be reasonable.
- Other:
  - Field trips aligned with academic content or to access humanities experiences
  - Preparation for and awareness of opportunities for postsecondary education and the workforce.
  - Student awards for effort and achievement (not participation), which are nominal and non-monetary

## Unallowable Expenditures

- Other:
  - Field trips for entertainment or recreational purposes only
  - Construction, Remodeling, or Renovation projects are not allowable

## Homeless Set Aside:

Two principles govern the usage of homeless set-aside funds:

1. The services must be reasonable and necessary to assist students experiencing homelessness to take advantage of educational opportunities

2. The funds must be used only as a last resort when funds or services are not available from other public or private sources

## Allowable Uses for Homeless Set Aside

- items of clothing, particularly if necessary to meet a
- school's dress or uniform requirement;
- clothing and shoes necessary to participate in
- physical education classes;
- student fees that are necessary to participate in the
- general education program;
- personal school supplies;
- birth certificates necessary to enroll in school;
- immunizations;
- food;
- medical and dental services;
- eyeglasses and hearing aids;
- counseling services to address anxiety related to
- homelessness that is impeding learning;
- outreach services to students living in shelters, motels, and other temporary residences;
- extended learning time (before and after school, Saturday classes, summer school) to compensate for lack of quiet time for homework in shelters or other overcrowded living conditions;
- tutoring services, especially in shelters or other locations where homeless students live;
- parental involvement specifically oriented to reaching out to parents of homeless students;
- fees for Advanced Placement (AP) and International Baccalaureate (IB) testing;
- fees for college entrance exams such as the SAT or ACT
- Transportation above and beyond the normal costs for transporting students