



## Title I, Part A Guidance on Costs

### **Title I, Part A Specific Activities and Expenditures**

The purpose of Title I, Part A is to provide all children significant opportunities to receive a fair, equitable, and high-quality education and to close educational achievement gaps.

Any activities or proposed expenditures must be allowable, allocable, reasonable, and necessary for the purpose of Title I, Part A. Title I, Part A funds shall only be used to supplement the funds that would, in the absence of such Federal funds, be made available from State and local sources for the education of students participating in programs assisted under Title I, Part A, and not to supplant such funds [Elementary and Secondary Education Act (ESEA), Sec. 1118(b)(1)].

Activities and proposed expenditures must meet requirements in the Education Department General Administrative Regulations (EDGAR), the Uniform Grants Guidance at 2 CFR Part 200, and all other applicable Federal and State statutes and regulations.

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### **When determining if an activity or proposed expenditure meets the requirements of Title I, Part A, please consider some of the following questions:**

#### **Does the cost meet all allowability requirements under 2 CFR 200.403?**

- Is the cost necessary and reasonable for the performance of the Federal award, and allocable thereto?
- Does the cost conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items?
- Is the cost consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity?
- Is the cost accorded consistent treatment as either direct or indirect?
- Is the cost determined to be in accordance with generally accepted accounting principles (GAAP)?
- Costs cannot be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. Is the cost being used this way?
- Is the cost adequately documented?
- Is the cost being incurred during the approved budget period?

#### **Is the proposed expenditure or activity allocable?**

Is the activity incurred specifically for the purpose of Title I, Part A? If the cost benefits more than Title I, Part A, is the cost distributed in proportions that may be approximated using reasonable methods?

- 2 CFR § 200.405 requires that charges to federal awards be allocated “in accordance with the relative benefits received.”



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### Is the cost reasonable?

- Is the nature and amount of the cost such that a prudent person under the circumstances prevailing at the time the decision was made would incur? [2 CFR 200.404]?
- Is the cost reasonable as compared to fair market prices for similar and comparable goods or services?
- Are all applicable purchasing or procurement codes followed?

### Is the cost necessary?

- Is the activity or expenditure meeting a need(s) identified in the comprehensive needs assessment that guides the schoolwide program plan?
- Is the cost necessary for operating an efficient Title I Program that produces results and improves student achievement?
- If the cost is intended to support educators, do they have the knowledge and the time to implement what is proposed to be purchased?
- Does the program have the capacity to implement the activity?

### Is the cost an allowable use of funds under the requirements in Title I, Part A?

#### Schoolwide program [ESEA, as amended, Sec. 1114]:

In schoolwide programs, funds may be used to upgrade the entire educational program in a school, and all students in the school may benefit from the use of Title I, Part A funds.

- Will the proposed activity or expenditure improve academic achievement across the entire school, especially for students not achieving State standards?
- Is the proposed activity based on the current and comprehensive needs assessment that informs the schoolwide program plan?
- Is the proposed activity included in the schoolwide program plan?
- If external providers are used, do they have expertise in using evidence-based strategies to improve student achievement?

#### Targeted Assistance Program [ESEA, as amended, Sec. 1115]:

In Targeted Assistance Schools, funds may only be used to meet the needs of children identified as being in the greatest need of services.

- Is the cost supporting students in the eligible population that are failing or most at risk of failing to meet the challenging State academic standards, based on multiple, educationally related, objective criteria?
- Is the activity or expenditure focused on improving academic achievement for students identified for services?
- Is the activity or proposed expenditure assisting preschool children in the transition from early childhood education programs or increasing the involvement of parents of eligible students?



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- If external providers are used, do they have expertise in using evidence-based strategies to improve student achievement?

***Required and Optional Reservations:***

Districts must reserve Title I-A funding to support activities under required set-asides; and may reserve funding for additional district-initiatives.

- Is the activity or expenditure supporting activities under required reservations?  
Such reservations include:
  - Homeless students
  - Students in local institutions for neglected children and youth
  - Parent and family engagement
  - Equitable services
- If a district-level initiative, is the cost supporting supplemental activities only in Title I-A schools?

<b><u>Supports for Title I Schools and Students</u></b>	
<b><u>Allowable</u></b>	<b><u>Unallowable</u></b>
Provide opportunities for all students, including economically disadvantaged students, Native American students, English learners, and students with disabilities, to meet state academic standards	General expenditures unrelated to Title I purposes
Methods and instruction activities that strengthen the academic program including programs and activities to provide a well-rounded education and address identified school needs.	Field trips for entertainment or recreational purposes
Increase quality of learning time	Basic school or classroom necessities, such as furniture and office equipment
Enriched and accelerated curriculum	Decorations
Counseling and school-based mental health programs	Promotional items (t-shirts, fundraisers, etc.)
Mentoring services and other strategies to improve student skills outside the academic subjects	Athletic equipment or items related to sports events
Preparation for and awareness of opportunities for post-secondary education and the workforce	Construction



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<u>Allowable</u>	<u>Unallowable</u>
Support for career and technical education	Building maintenance or landscaping costs
Broadening secondary school students access to coursework to earn post-secondary credit while still in high school (AP, IB, dual or concurrent enrollment, early college high school)	Costs associated with general school functions such as base pay for principals
Implementing a school-wide tier model to prevent and address problem behavior and early intervening services	Costs associated with awards banquets, ceremonies, celebrations, or social events.
Summer or after-school programs	Incentives to reward students for participation in a Title I program
Costs associated with operating dual or concurrent enrollment programs that address the needs of secondary students whose academic performance is low and those at risk of not meeting state standards (e.g. tuition, books, fees, instructional materials, or transportation to and from program)	
Establish or enhance preschools programs for children under the age of 6.  Please note, Title I funds can only be used to provide preschool services to Title I-eligible students unless it is a schoolwide program.	

<u>Supports for Staff in Title I Schools</u>	
<u>Allowable</u>	<u>Unallowable</u>
Professional development (PD) for teachers, paraprofessionals (educational assistants) and other school personnel to improve instruction	Staff transportation
PD for teachers, paraprofessionals, and other school personnel on using data from academic assessments	Using Title I funds to pay for the salary of a teacher, guidance counselor, or paraprofessional in a non-Title I school.



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<u>Allowable</u>	<u>Unallowable</u>
Financial incentives and rewards for <i>teachers</i> who serve in a school identified as comprehensive support and improvement or targeted support and improvement in order to attract and retain qualified and effective teachers	Food and refreshments for district or building staff meetings or trainings.
Evidenced-based instructional materials or programs	

Please note, the above tables are not a comprehensive list of Title I, Part A allowable or unallowable activities or expenditures. For any further questions on activities or proposed expenditures, please reach out to the [Student, School, and Family Support Bureau](#).

### Is the activity listed in prohibited activities in ESEA Section 8526?

The section includes 6 prohibited uses of funds:

No funds under this Act may be used—

1. for construction, renovation, or repair of any school facility, except as authorized under this Act;
2. for transportation unless otherwise authorized under this Act;
3. to develop or distribute materials, or operate programs or courses of instruction directed at youth, that are designed to promote or encourage sexual activity, whether homosexual or heterosexual;
4. to distribute or to aid in the distribution by any organization of legally obscene materials to minors on school grounds;
5. to provide sex education or HIV-prevention education in schools unless that instruction is age appropriate and includes the health benefits of abstinence; or
6. to operate a program of contraceptive distribution in schools.
7. for the provision to any person of a dangerous weapon, as defined in section 930(g)(2) of title 18, United States Code, or training in the use of a dangerous weapon, except that this paragraph shall not apply to the use of funds under this Act for activities carried out under programs authorized by this Act that are otherwise permissible under such programs and that provide students with educational instruction or educational enrichment activities, such as archery, hunting, other shooting sports, or culinary arts.

For more information on allowable uses of Title I, Part A funds, see the guidance at [ESSA Schoolwide Guidance September 2016 \(PDF\) \(ed.gov\)](#)