

Title IIIA English Learner Grant: Quick Reference Guide on Allowable Costs – Fund Code 0180



Supporting Students Whose First Language Is Not English

Priorities of Title IIIA:

To improve the educational performance of English learners and immigrant children and youth by assisting them in learning English and meeting the same challenging state academic content standards that other students are expected to meet. All Title IIIA grant budgets must include sponsored activities under the three Title IIIA program requirements:

1. **Effective language instruction educational programs (LIEPs)** that meet the needs of ELs.
2. **Effective professional development** to classroom teachers, principals and other school leaders and administrators.
3. **Effective** supplemental language instruction for ELs, including **parent, family, and community engagement activities**.

Allowable Costs:

This allowable cost guide reflects the shift to Massachusetts Grants for Education Management System (GEM\$) for the submission of federal entitlement grant applications. GEM\$ uses object and function codes for budget line items, as opposed to categories that were previously used in EdGrants. The GEM\$ grant writer and GEM\$ LEA fiscal representative should review each budget item in their grant application to ensure the object and function codes are correct. Districts should also review the [Chart of Accounts Guidance](#) listed in the [GEM\\$ DESE Resources](#) prior to its application submission.

Please note:

- The function code in the GEM\$ budgets automatically defaults to COMM (community services)
- 01M is the object code for all positions that are required to take MTRS; 01NM is the object code for positions that *are not* part of MTRS.
- 04C is the object code for contract items <\$25,000; any contract over \$25,000 should be object code 04MC.

While the function and object codes are correct for most expenses identified here, there may be situations where a different combination is correct. Please check with your business officer if you believe an expense should be coded differently than indicated here. Additionally, districts should write a clear Narrative Description with sufficient detail about each line item.

Professional Salaries/Stipends

Object Code	Allowable Cost	Function Code
01M/ 01NM	Program administrator for supplemental extended day or extended year program (maximum 2% of grant amount applied for) UNALLOWABLE: Entire salary if the administrator's responsibility includes Title IIIA	ADMN
01M/ 01NM	Title IIIA program counselors to provide mental health, counseling, and behavioral support to ELs	GUID
01M/ 01NM	Salary for director or assistant director of a summer program for ELs to recruit students, assist with hiring and training staff, train and oversee the operation of the program	LDRS
01M/ 01NM	Stipends for ESL teachers to collaborate on upgrading an already established ESL curriculum Stipends for teachers to attend Highly Quality Professional Development (HQPDP) to benefit the language acquisition of ELs UNALLOWABLE: Funding to write ESL curriculum	PDEV
01M/ 01NM	Parent or family liaison working with staff, students, families, and community partners	SERV
01M/ 01NM	Instructional coaches for ELs	PDEV
01M/ 01NM	Teachers for extended day/extended year or Title IIIA supplemental parent ESL classes UNALLOWABLE: Core instruction teachers, including ESL teachers during the school day	TCHR

Please note: This is not an exhaustive list of allowable costs. Contact your liaison for more specific guidance as needed.

Object Code	Allowable Cost	Function Code
01M/ 01NM	Substitutes to allow teachers to participate in professional development activities	TSER

Clerical Salaries

Object Code	Allowable Cost	Function Code
02	Secretary/Bookkeeper portion of the salary that is specific to the Title IIIA program Administrative salary for Title IIIA consortium lead UNALLOWABLE: Combined admin cost of over 2% of the grant	ADMN

Other Salaries

Object Code	Allowable Cost	Function Code
03	Paraprofessional(s) supporting ELs in the classroom or in an extracurricular program	PARA
03	Stipends for uncertified teachers under the direction of an ESL licensed teacher providing extracurricular services UNALLOWABLE: Funding for district interpreters/ translators	SERV
03	Tutors under the direction of an ESL licensed teacher and/or staff for summer/extended day programs	TSER

Contracted Services (04C/04MC)

Object Code	Allowable Cost	Function Code
04C/ 04MC	Consultants for HQPD to improve best practices for teaching ELs, including cultural awareness UNALLOWABLE: Training in the use of a dangerous weapon or district-sponsored PD	PDEV
04C/ 04MC	Transportation services related to the Title IIIA program activities	SERV
04C/ 04MC	Cost for college coursework for ELs; Contracts for teaching services for private school ELs UNALLOWABLE: Contractual services not approved by DESE in budget	TSER

Supplies and Materials

Object Code	Allowable Cost	Function Code
05	Private school screening/testing materials for ELs as agreed to through district consultation UNALLOWABLE: Assessment materials for the district and/or systems to manage linking student-teacher data	GUID
05	Supplies and materials for Title IIIA summer and extended day programs Supplemental reading texts for classroom language enhancement UNALLOWABLE: Supplies for the regular classroom or for use in the core instructional program	MATL
05	Supplies to be used strictly for Title IIIA sponsored HQPD such as chart paper, pens, binders, easels	PDEV
05	Materials needed to support family engagement activities, e.g., posters, pamphlets, take-home materials	SERV

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Other Expenses

Object Code	Allowable Cost	Function Code
06	Fringe benefits, including health insurance	BENE
06	Memberships, subscriptions and conference registration for HQPD; Expenses for transportation and lodging if the costs are reasonable and necessary to participate in HQPD; Printing, copying, and space rental for HQPD UNALLOWABLE: Meals for school/district HQPD meetings/conferences unless included in registration fee for conference; Out-of-state travel not approved by DESE	PDEV
06	Private school allocation for HQPD, consistent with the Title IIIA regulations found in Title VIII	PDEV
06	Cost of supplemental experiential field trips for ELs in the extended day Title IIIA program; Transportation for ELs for summer or extended day program	SERV

Equipment

Object Code	Allowable Cost	Function Code
07	Equipment costing more than \$5,000 per unit and having a useful life of more than a year. Must be itemized with a brief statement of the need for the item with a direct connection to Title IIIA program. UNALLOWABLE: Equipment for the district or regular classrooms	EQUIP
07	Instructional equipment, directly related to the goals of the Title IIIA program	IEQUIP

Indirect Costs

Object Code	Allowable Cost	Function Code
08	District indirect cost rate UNALLOWABLE: Administrator salaries and indirect costs combined cannot exceed 2% of grant	INDIRECT

MTRS

Object Code	Allowable Cost	Function Code
09	MTRS for salaries of MTRS members	MTRS

Additional Information

Private Schools

- Districts must conduct timely and meaningful consultation with private schools within the district's geographic boundaries.
- Districts do not pay private schools directly. The district maintains control of the grant funds at all times.

Supplement Not Supplant in Title IIIA

- Title IIIA is a supplemental grant. As such, Title IIIA cannot be used to fund activities that are required to be provided by the district for the education of ELs to meet the requirements of Title VI of the Civil Rights Act, or other federal, state and local requirements.
- As a general rule, if a particular activity was paid with other funds, the same activity cannot be paid with Title IIIA funds in the current year. The use of Title IIIA funds to pay for services to ELs that were paid for in prior years with federal, state, or local funds raises a presumption of supplanting.
- All expenses, in addition to being allowable, must be necessary and reasonable. § 200.403(a)

Revisions

Required when there is any significant change in program objectives; any increase or decrease in the total amount of the grant; an increase in a line of the budget that exceeds \$100 or 10% of the line (whichever is greater) or exceeds \$10,000.

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