

Title I, Part A: Quick Reference Guide on Allowable Costs – Fund Code 0305



Improving Basic Programs Operated by Local School Districts

Priorities of Title I:

1. Strengthen the core program in schools and provide academic and/or academically-related support services to low-achieving students at the preschool, elementary, middle, and high school levels;
2. Provide evidence-based programs that enable participating students to achieve the learning standards of the state curriculum frameworks;
3. Elevate the quality of instruction by providing eligible staff with substantial opportunities for professional development; and
4. Involve parents/guardians of participating public and private school children as active partners in their children's education at school through open, meaningful communication, training, and, as appropriate, inclusion in decision-making processes.
5. Support key district and school improvement initiatives in coordination with other federal grant funds and state and local resources so initiatives and their impact are sustained beyond the life of individual sources of funding.

Types of Title I Programs:

- **Title I Targeted Assistance Program (TA)** – Funds may be spent on allowable Title I activities for participating, targeted Title I students, their teachers, and families only in targeted assistance schools.
- **Title I Schoolwide Program (SW)** – Funds may be spent on allowable Title I activities for any students, teachers, and families of students enrolled in the school.

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	Title I teacher salaries UNALLOWABLE: Entire salary unless the staff's entire responsibility is Title I, Part A. Time and work in non-Title I schools or with non-Title I students.	TCHR
01M/01NM	Program Administrator/Grant Manager/Professional Development Coordinator UNALLOWABLE: Entire salary unless the manager's entire responsibility is Title I, Part A. Administration costs should not exceed 10% of allocation without approved justification.	ADMN
01M/01NM	Academic/instructional coaches	PDEV
01M/01NM	Counselors/behavior support positions	GUID

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	Family Engagement Coordinator	SERV
01M/01NM	McKinney-Vento Homeless Liaison	ADMN
01M/01NM	Stipends for teachers providing extended day/week/year instruction	TCHR
01M/01NM	Stipends for staff to participate in professional development	PDEV
01M/01NM	Stipends for staff to participate in family engagement activities	SERV

Clerical Salaries

Object Code	Allowable Cost	Function Code
02	Bookkeeper/clerical support for Title I, Part A grant work UNALLOWABLE: Entire salary unless the staff's entire responsibility is Title I, Part A.	ADMN

Other Salaries

Object Code	Allowable Cost	Function Code
03	Title I instructional paraprofessionals	PARA
03	Family engagement liaisons	SERV

Contracted Services (04C/04MC)

Object Code	Allowable Cost	Function Code
04C/04MC	Contracted instructors that meet state certification requirements (including for equitable services in participating private schools)	TSER
04C/04MC	Contracted professional development providers	PDEV
04C/04MC	Contracted substitutes for teachers attending Title I, Part A funded professional development opportunities	TSER
04C/04MC	Contracted presenters for family engagement opportunities	SERV
04C/04MC	Dual or concurrent enrollment programs	TSER
04C/04MC	Consultants to upgrade curriculum, instruction, and student supports (instructional/behavioral)	PDEV
04C/04MC	Licenses and subscriptions for use by Title I students	MATL

Supplies and Materials

Object Code	Allowable Cost	Function Code
05	Supplies and materials needed to carry out Title I activities UNALLOWABLE: Supplies and materials for non-Title I schools/students. Alcohol, gifts, awards, fundraising costs, gift cards, dangerous weapons. Supplies costs should not exceed 10% of allocation without approved justification.	MATL
05	Academic assessments to gauge impact of Title I initiatives UNALLOWABLE: Screening assessments for students who are not yet Title I participants- (in a targeted assistance program)	GUID
05	Computers and software, including licenses and subscriptions, for use by Title I students	MATL
05	Materials and light refreshments for Title I parent engagement activities/meetings	SERV
05	Supplies for students experiencing homelessness	SERV
05	Office supplies for administration of the grant	ADMN

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The contents of this document do not have the force and effect of law and are not meant to bind the public in any way; they are intended only to provide clarity to the public regarding existing requirements under the law or agency policies.

Other Expenses

Object Code	Allowable Cost	Function Code
06	Fringe benefits	BENE
06	Professional development registration, course reimbursement, and travel costs for administrators and staff engaged in Title I activities UNALLOWABLE: Food and beverage reimbursement; Out-of-state travel not approved by DESE; Credit courses not specific to Title I. Travel costs should not exceed 10% of allocation without approved justification.	PDEV
06	Transportation to allow for student access to Title I-related initiatives if not available otherwise	SERV
06	Transportation costs to maintain educational stability for students in foster care	SERV
06	Printing/copying for Title I related activities	ADMN
06	Costs to improve the recruitment, support, and retention of culturally competent and responsive educators, especially educators from underrepresented minority groups, to meet the needs of diverse student populations	ADMN

Equipment

Object Code	Allowable Cost	Function Code
07	Items costing more than \$5,000 per unit and having a useful life of more than one year. All equipment must be used for Title I programs.	EQUIP

Indirect Costs

Object Code	Allowable Cost	Function Code
08	District indirect cost rate	INDIRECT

MTRS

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

Additional Information

Private Schools

- Must have meaningful and timely [consultation](#) in the spring
- Title I funds can only be used for supplemental academic and/or academically-related support services to eligible students, their teachers and families
- District must maintain control of funds and may not pay or reimburse private schools directly

Required Reservations

- All Districts must reserve a reasonable and sufficient amount to meet the needs of [homeless students](#), regardless of whether or not there are any currently reported homeless students in the district
- Districts with a Title I allocation of \$500,000 or more must reserve at least 1% for [family engagement](#)
- Districts with a [Title I, Part D](#) allocation must reserve that amount for services at the local neglected/delinquent facility

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.