

Title IIA Grant: Quick Reference Guide on Allowable Costs – Fund Code 0140



Building Systems of Support for Excellent Teaching and Leading

Priorities of Title IIA:

1. Increase student achievement consistent with challenging state academic standards;
2. Improve the quality and effectiveness of teachers, principals, and other school leaders;
3. Increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and
4. Provide low-income and minority students equitable access to effective teachers, principals, and other school leaders.
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.

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/Grant Manager/Professional Development Coordinator District Mentoring/Induction Administrator UNALLOWABLE: Entire salary unless the manager’s entire responsibility is Title IIA	ADMN
01M/01NM	Academic/Instructional Coaches for any subject	PDEV
01M/01NM	Teacher salary to reduce class sizes (needs to be justified based on evidence)	TCHR
01M/01NM	Incentivize and reward excellent educators serving in the district’s highest-need schools* *Must be linked to measurable increases in student academic achievement produced by the efforts of that teacher or school leader	TCHR
01M/01NM	Differential and incentive pay for educators in high-need academic subject areas and specialty areas*	TCHR
01M/01NM	Stipends for mentors or individuals serving as supervising practitioners to student teachers	PDEV
01M/01NM	Stipends to provide professional development, training, resources to teach/train on how to design, develop, align, map, or revise curriculum or assessments UNALLOWABLE: Stipends to develop, align, map, or revise curriculum, or assessments	PDEV
01M/01NM	Stipends for teacher-led High Quality Professional Development (HQPD) to close achievement gaps	PDEV
01M/01NM	Stipends for development and support for district-based preparation programs for teachers, paraprofessionals and school leaders	PDEV

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

Clerical Salaries

Object Code	Allowable Cost	Function Code
02	Administrative Assistant/Bookkeeper for Title IIA grant work UNALLOWABLE: Entire salary unless the individual's entire responsibility is Title IIA	ADMN

Contracted Services (04C/04MC)

Object Code	Allowable Cost	Function Code
04C/04MC	Consultants for HQPD to improve content knowledge and/or classroom practice for any subject	PDEV
04C/04MC	Consultants to provide training to enable educators to involve parents in their children's education	PDEV
04C/04MC	Consultants to improve classroom management	PDEV
04C/04MC	Substitutes for teachers attending TIIA funded HQPD or for class size reduction (CSR) UNALLOWABLE: Substitutes for teachers not attending TIIA funded PD or not CSR teacher	TSER
04C/04MC	HQPD on social and emotional learning, school climate, inclusive practice, behavioral health, and other issues related to school conditions for student learning UNALLOWABLE: Training in the use of a dangerous weapon	PDEV

Supplies and Materials

Object Code	Allowable Cost	Function Code
05	Supplies to be used strictly for HQPD such as books, software, instructional technology UNALLOWABLE: Anything not directly connected to educators' HQPD, including evaluation system-related data systems to manage linking student-teacher data	PDEV
05	HQPD Meeting supplies such as chart paper, pens, binders, easels UNALLOWABLE: Supplies to be used in the classroom or by students	PDEV

Other Expenses

Object Code	Allowable Cost	Function Code
06	Fringe benefits	BENE
06	Conference registration for HQPD	PDEV
06	Course reimbursement for HQPD	PDEV
06	Expenses for transportation, per diem, and lodging if the costs are reasonable and necessary UNALLOWABLE: Out-of-state travel not approved by DESE	PDEV
06	Support for National Board Certification	PDEV
06	Career advancement opportunities for current staff members, such as paraprofessionals	PDEV
06	Memberships/subscriptions for HQPD	PDEV
06	Costs to improve the recruitment, placement, support, and retention of culturally competent and responsive educators, especially educators from underrepresented minority groups, to meet the needs of diverse student populations	PDEV
06	Printing/copying for HQPD	PDEV
06	Space rental for HQPD if the cost is reasonable and necessary	PDEV

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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.

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. UNALLOWABLE: Equipment that is not necessary for carrying out Title IIA-funded HQPD	PDEV

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

- Districts must conduct timely and meaningful consultation with private schools within the district's geographic boundaries.
- Services must meet the specific needs of students enrolled in a private school, and not the school itself.
- District must maintain control of funds and may not pay or reimburse private schools directly.

High Quality Professional Development (HQPD) activities are sustained (not stand-alone, 1-day, or short-term workshops), intensive, collaborative, job-embedded, data-driven, and classroom-focused.

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.