Title I, Part A
Allowable & Unallowable Costs

NCLB
Intent and Purpose

The Title I, Part A program is authorized through the Elementary and Secondary Education Act (ESEA) to provide supplemental resources to districts beyond local and state funds. The funds, based on specific formulas, flow at each level from the United States Department of Education (USDE) to each state education agency, or the Texas Education Agency (TEA) in Texas. TEA then uses funding formulas to provide funds to districts which then determine which eligible campuses will receive funds and which private nonprofit schools are eligible to receive services using allowable funds. (See Figure 1.) The program funds are intended to help schools with high concentrations of students from low-income families provide high-quality education that will enable all children to meet the state student performance standards.

Figure 1.
Title I, Part A supports students in campuses which are implementing either one of two program models: schoolwide or targeted assistance programs. It is recommended that all Title I, Part A campuses have a school support team consisting of two to three members as appropriate to monitor program compliance and effectiveness. The campus site-based decision-making committee or other existing committee could provide the school support team function. The intended program beneficiaries are students who experience difficulties mastering the state content standards and state academic achievement standards. In Texas, this refers to ensuring that students master the Texas Essential Knowledge and Skills (TEKS) and perform satisfactorily on the State of Texas Assessment of Academic Readiness (STAAR) assessments.

Prior to reviewing actual allowable and unallowable costs, it is important to understand various terms and premises which guide the use of Title I, Part A funds.
Use of Funds/Reasonable and Necessary Costs

Pursuant to the Uniform Grants Management Standards (UGMS) adopted by the Governor’s Office, TEA applies the federal cost principles to both state and federal grants, with the Title I, Part A funds originating as a federal fund source. Each district must submit an application for funding to TEA to receive the Title I, Part A funds at the district level and allocate funds to each campus served through this program. Funds requested must be only for those items that are reasonable and necessary for accomplishing the objectives of the program and for implementing activities as described in the funding application. All costs must be budgeted in the approved application to be eligible to be charged to the grant.

Reasonable costs are defined as those costs that are consistent with prudent business practice and comparable to current market value. Necessary costs are those costs that are essential to accomplish the objectives of the grant project. All items requested must be allowable expenditures under the authorizing program statutes, regulations, and rules. For this program, this means that funds must first be allowable under Title I, Part A statute. In addition, all goods must be received and all services must be provided or delivered in time to benefit substantially the population being served in the current grant period – generally considered to be within 30 days of the ending date of the grant and in no case after the ending date. In general, the budget forms must evidence the following:

- Project costs are reasonable in relation to expected outcomes.
- The amount requested would realistically be expected to have an impact on the stated objectives and activities.
- The program identifies and coordinates funding from several sources.
- All expenditures are pertinent to and appropriate for the objectives and activities stated.

**Reasonable Costs**

Determine the reasonableness of a cost by considering whether it meets the following:

- The cost is of a type generally recognized as ordinary and necessary for the operation of the organization or grant performance.
- Restrictions or requirements are imposed for generally accepted, sound business practices arms-length bargaining, federal or state laws and regulations, and grant award terms and conditions.
- Individuals are acting with prudence in the circumstances of responsibility to the organization, its members, employees, clients, the public, and federal or state government.
- There are no significant deviations from established practices of the organization that may unjustifiably increase grant costs.

**Allowable Costs**

To be allowable to be charged to a grant, costs must meet the following criteria:

- Be reasonable for the performance of the grant and be allocable under the applicable cost principles.
• Conform to limitations or exclusions set forth in applicable cost principles or the grant agreement as to types or amount of costs.

• Be consistent with policies and procedures that apply uniformly to federally or state-funded activities and activities funded from other sources.

• Be accorded consistent treatment among all grant programs, regardless of funding source.

• Be determined in accordance with Generally Accepted Accounting Principles (GAAP).

• Not be included as a cost or used to meet cost-sharing or matching requirements of any other federally or state-funded program in the current or a prior period.

• Not be used for lease-purchases (i.e., debt service) if for discretionary grants.

Allocable Costs
The following guidelines apply to allocable costs:

• A cost is allocable to a particular grant in accordance with the relative benefits received if it is treated consistently with other costs incurred for the same purposes in like circumstances and if it meets the following:

  • It is incurred specifically for the grant, benefits both the grant and other work, and can be distributed in reasonable proportion to the benefits received.

  • Any cost allocable to a particular grant or other cost objective may not be shifted to other federal awards (or state awards, if state-funded) to overcome funding deficiencies or to avoid restrictions imposed by law or by the terms of the grant award.
Obligation of Funds
The following guidelines apply to obligation of funds:

- All encumbrances, expenditures, and obligations of funds for this program must occur on or after the effective date grant. The effective date is noted on the submission certification page of the application.

- All goods must be received and all services must be rendered between the beginning and ending dates of the project, and grant funds may not be obligated before the starting date of the grant. An obligation occurs depending upon the expenditure, as follows:
  - **Services by an employee:** When the services are performed by the employee
  - **Services by a contractor:** The date of a binding written commitment, such as a contract or other written agreement, to obtain services from the contractor
  - **Utility services:** When the services are received
  - **Travel:** When the travel is actually taken
  - **Rental or lease of property:** When the property is actually used or occupied
  - **Real or personal property (including purchase of supplies and equipment):** The date of a binding written commitment, such as a purchase order, invoice, or receipt, to acquire the property.

All *materials and equipment* must be delivered before the ending date of the grant and must be ordered and delivered in time to benefit substantially the current grant period and in no case after the ending date of the grant. In most instances, goods or services delivered near the end of the grant period are viewed by TEA as not necessary to accomplish the objectives of the current grant program and TEA or an auditor may disallow the expenditure(s).

Comprehensive Needs Assessment and Improvement Plans

Title I, Part A funds must be expended for programs, activities, and strategies that are scientifically based on research and meet needs identified through the comprehensive needs assessment process. These expenditures must also be tied to the district or campus improvement plan, depending on how the expenditure will be used and coded, e.g., at the district or campus level. The ESEA statute requires that a Title I schoolwide program include a comprehensive needs assessment of the entire school, including the needs of migrant students, based on information that includes how students are meeting the state’s challenging academic content and achievement standards. For targeted assistance schools, the needs assessment process is also critical to determine which students are most in need of Title I services and the types of services which will provide the greatest impact. The process must be objective, include multiple measures to identify students most in need, and establish a priority list for services. The comprehensive needs assessment must be completed prior to applying for the funding because the application for funding must address the needs identified through the comprehensive needs assessment process. For additional information regarding the comprehensive needs assessment or improvement plans, go to [http://www.region10.org/nclbpublications](http://www.region10.org/nclbpublications) and view the publications which provide guidance on these topics.
Schoolwide and Targeted Assistance Program Expenditures

On schoolwide campuses, Title I, Part A funds may be used for activities that are part of the campus improvement plan to improve student performance and upgrade the entire educational program, including funds to provide services that are required by law for children with disabilities and children with limited English proficiency. Funds must be expended for allowable uses based on the type of consolidation of funding the campus has chosen to implement on the schoolwide campus, i.e., state, local, and federal funds; federal funds only; or Title I funds only.

For targeted assistance schools, Title I, Part A funds may only be used to meet the needs of children identified as being in the greatest need of services. Students must be selected using multiple, educationally-related, objective criteria established by your organization. In a targeted assistance program, the program, activity, or strategy must be supplemental. The federal supplement, not supplant provision is intended to ensure that services provided under Title I are in addition to, and not in place of, services that would otherwise be provided to participating students with state and local funds if Title I funds were not available. Records must be maintained that document that Title I, Part A funds are expended on activities and services for only Title I, Part A eligible children identified as having the greatest need for special assistance.
Title I, Part A funds must be expended for programs, activities, and strategies that are scientifically based on research and meet needs (identified in the comprehensive needs assessment process) that are listed in the district and/or campus improvement plan goals and objectives, accordingly. It is possible that some Title I, Part A administrative, professional development, parental involvement, or even instructional activities are conducted through the central office using reserved funds. Whether funds are expended at the district or campus levels, budget managers must be able to respond appropriately to and maintain documentation for each of the following questions to determine whether an expenditure would be allowable:

1. How is the expenditure reasonable and necessary to carry out the intent and purpose of the program?
2. What need, as identified in the comprehensive needs assessment, does the expenditure address? Explain how the expenditure addresses this need.
3. Provide the description, as written in the campus or district improvement plan, of the program, activity, or strategy that will be addressed by the expenditure requested. How would the program, activity, or strategy be funded if the Title I, Part A funds are not available?
4. How will the expenditure be evaluated to measure a positive impact on student achievement?
5. If for a schoolwide campus, how will the expenditure upgrade the entire educational program on the campus?
6. How is the expenditure supplemental to other nonfederal programs?

The Title I, Part A funding application submitted by districts to TEA identifies how the district intends to use program funds and is approved by TEA to establish funding decisions. Districts are expected to establish a team to review the comprehensive needs assessments, including those for each served campus, and outline program priorities to support campuses, staff, and students. Specific examples of programs, strategies, and activities include the following:

- Supplemental, Research-based Reading/English Language Arts Instruction
- Supplemental, Research-based Writing Instruction
- Supplemental, Research-based Mathematics Instruction
- Supplemental, Research-based Social Studies Instruction
- Supplemental, Research-based Science Instruction
- Supplemental, Research-based Foreign Language Instruction
- Supplemental Campus-Based Parent Involvement
- Supplemental Campus-Based Professional Development
- Supplemental Guidance and Counseling
- Supplemental Health/Dental/Eye Care
- Transition Services/Vocational Career
- Tutorials
- Small-Group Instruction
- Individualized Instruction
- Computer-Aided Instruction
- Extended-Learning Opportunities
In general, after-school tutoring and extended-day activities to allow for extended time on tasks are allowable as long as they are meeting an identified need to improve student academic achievement. After-school activities must meet the Title I requirements for being an allowable expense. Enrichment activities must be aligned to improving student achievement.

**Supplement Not Supplant**

Funds for this program must be used to supplement (increase the level of services) and not supplant (replace) funds from nonfederal sources. Any program activity required by state law, State Board of Education (SBOE) rules, or local board policy may not be paid with these funds. State or local funds may not be decreased or diverted for other uses merely because of the availability of these funds. District and campus personnel must maintain documentation that clearly demonstrates the supplementary nature of these funds.

The federal supplement, not supplant provision is intended to ensure that services provided under Title I are in addition to, and not in place of, services that would otherwise be provided to participating students with state and local funds if Title I funds were not available.

**Federal Guidelines for Use of Federal Funds**

Per the Office of Management and Budget (OMB), the following rules apply to federal expenditures. If local policies exist which further limit expenditures, local policies apply.

1. **Alcoholic Beverages** - Alcoholic beverages are not allowable under any circumstances.

2. **Audit Fees** - Direct administrative costs may include costs associated with accounting and other fiscal activities and auditing provided these costs are not typically included in the indirect cost pool and overall program administration.

3. **Awards for Recognition and Incentives for Participation** - Minimal-cost certificates, plaques, ribbons, small trophies, or instructionally-related items to be used in the classroom (such as pens and pencils) are acceptable incentives for participation in program activities or awards for recognition. These items should be tied to instructional strategies and activities. The following items may be donated by others but may not be purchased with grant funds:
   - Gifts or items that appear to be gifts
   - Souvenirs, memorabilia, or promotional items, such as T-shirts, caps, tote bags, imprinted pens, and key chains
   - “Door prizes,” movie tickets, gift certificates, passes to amusement parks, etc.
   - Food of any kind (snacks, beverages, refreshments, meals, etc.)

4. **Calendars and Calendaring Systems** - Calendaring systems to manage personal calendars—whether paper calendars, personal digital assistants (PDAs), or electronic or software calendars—are not allowable costs.

5. **Cellular Telephones for Personal Use** - A cellular telephone for personal use is not an allowable cost.
6. **Ceremonies, Banquets, or Celebrations** - Costs associated with ceremonies, banquets, or celebrations are not allowable.

7. **Conflict of Interest** - Any purchase or expenditure that would pose a conflict of interest, real or perceived, is not allowable.

8. **Construction, Remodeling, or Renovation** - These costs are not allowed unless specifically authorized in the authorizing program statute and unless specifically approved by TEA in the applicable grant application.

9. **Consultants** – Funds shall not be used or paid to any consultant in the conduct of this application if the services to be rendered by such consultant could have been rendered by your employees. Consultants must be selected based on demonstrated competence, qualifications, and experience and on the reasonableness of the proposed fee.

10. **Employee Service Awards** - Employee service awards cannot be paid from grant funds.

11. **Employer Contributions to Voluntary Retirement Plan** - Employer contributions to an employee's voluntary retirement plan, such as a 401k or 403b, are not allowable.

12. **Entertainment, Recreation, Social Events** - Costs associated with any type of entertainment, recreation, or social event are not allowable.

13. **Equipment** – Equipment is an allowable cost; however, the district must determine that (1) the equipment is reasonable and necessary to operate its Title I, Part A programs effectively; (2) existing equipment it already has will not be sufficient; and 3) the costs are reasonable.

14. **Field Trips** - If specified in the grant program, educational field trips are allowable under certain circumstances if allowed in the grant program. Educational field trips are approved, planned instructional activities that involve students in learning experiences that are difficult to duplicate in a classroom situation. These field trips should provide hands-on activities that encourage students to experiment and ask questions. The field trip must support Texas Essential Knowledge and Skills (TEKS), must be reasonable in cost, and must be necessary to accomplish the objectives of the grant program. The field trip must also appear as a part of the teacher's lesson plans, which should include activities that prepare students for the trip and follow-up activities that allow students to summarize, apply, and evaluate what they learned from the trip.

Costs for the field trip must be reasonable. Any entrance fees and transportation costs must be reasonable in comparison to the intended objectives of the trip.

For audit purposes, the school must maintain documentation of the field trip and must provide clear evidence of how the expense ties back to an instructional objective.

Documentation should include:
- Destination of each field trip
- Costs associated with each field trip
- Objectives to be accomplished from conducting the field trip
- Teacher's lesson plan and follow-up activities
If the supplement, not supplant requirement applies to the grant program in question, documentation must demonstrate the supplementary nature of the field trip as well.

**Examples of Appropriate Educational Field Trips**
Examples of appropriate educational field trips include:

- Curricular academic activities focused on math, science, and technology, such as service learning, internships, UIL competitions (robotics, math), or science and technology fairs
- Laboratory and field investigation instruction, used to improve students’ understanding of science TEKS objectives
- Trips to a river, archaeological site, or nature preserve that might include contracting with local science centers, museums, zoos, and horticultural centers for visits and programs
- Trips to the local library to increase access to high-interest reading materials
- Visits to colleges and universities to encourage interest in the pursuit of higher education

**Unallowable Costs Related to Field Trips**
The following costs are not allowable:

- Field trips for social, entertainment, or recreational purposes
- Field trips that supplant and do not supplement local or state expenditures or activities
- Field trips that are not part of a teacher’s lesson plan or that do not meet the instructional objectives of the grant program
- Field trips that are not reasonable in cost or are not necessary to accomplish the objectives of the grant program
- Field trips that are not properly documented (as described above)

**15. Food and Beverage Costs** - Expenditures on food must be reasonable in cost, necessary to accomplish program objectives, and an integral part of the instructional program. If TEA determines that districts or campuses expended grant funds on food costs that are not reasonable or necessary to meet the intent and objectives of the grant, TEA reserves the right to restrict the organization from expending any funds on food costs or to disallow expenditures on food costs.

**16. Food Costs for Participant Meetings/Training** - Unless otherwise specified by TEA, a limited amount of funds may be expended on meals for participant meetings or training events. The use of grant funds for this purpose is specifically limited to light working lunches for participants when the working lunch is noted on an agenda, is clearly described, and is mandatory. The purpose of a working lunch should be to shorten the overall meeting or training time and to facilitate accomplishing the objectives of the meeting or training and the overall program. A “working lunch” or “light lunch” described below is considered to be reasonable in cost when the cost of the lunch including tax does not exceed $20 per person; therefore, TEA will not reimburse a grantee for more than $20 per person, including tax. Any amount over $20 per person must be paid from other allowable funding sources. The $20 per person does not include any mandatory service fee or set-up fee. Anything termed a “gratuity” or “tip” is not reimbursable by TEA through these funds.
Specifically, grant funds may be expended for the following costs provided that the grantee maintains adequate and sufficient documentation that the costs were necessary and reasonable to further the intent and objectives of the grant.

The following definitions/clarifications apply:

**Light Lunch during an All-Day Meeting or Training Session**: Light lunch (not to exceed $20 per person, including tax) for participants who are cloistered in an all-day (at least six-hour) meeting or training session. You must document that it was impractical for participants to obtain lunch on their own (for example, because of an isolated location or distance to eateries) and that their attendance at the meeting or training session was essential to accomplishing the objectives of the grant. You must maintain an agenda that clearly identifies the topics discussed during the meeting or training session and the time allocated to each topic, including the lunch period. Only a nominal amount of grant funds may be used per participant.

**Working Lunch during an All-Day Meeting or Training Session**: Light meals during a “working lunch” (not to exceed $20 per person, including tax). A working lunch is defined as an activity in which staff or participants are engaged in exercises or activities during the normal meal time. You must maintain an agenda that shows that no other opportunity for a meal was provided and that clearly identifies the exercise or activity in which the participants were engaged. You should also retain a representative sample of the work product, if any, that was generated as a result of the working session. Only a nominal amount of grant funds may be used per staff or participant. No other food costs, including beverages and other refreshments, breaks, or snacks, are permitted.
Allowable Food Costs for Parents and/or Students
The following costs are allowable for parents or students:

- Nutritional snacks for students in extended day (after-school) programs
- Nutritional snacks for children in child care while parents are participating in grant activities
- Food necessary to conduct nutrition education programs for parents
- Parent involvement activities in which refreshments are necessary to encourage participation or attendance by parents, such as in low-income areas, and thus meet program objectives

*Full meals for parents or students are not allowable for these purposes under any circumstances.*
Expenditures must be reasonable in cost, necessary to accomplish program objectives, and an integral part of the instructional program.

Unallowable Food Costs
The following costs are not allowable:

- Refreshments of any kind, including beverages, breaks, and snack foods except as necessary for parent involvement activities to encourage attendance by parents
- Refreshments or meals at an awards banquet or functions
- Any food costs that are not necessary to accomplish the objectives of the grant program
- Any food cost associated with an event in which a guest speaker or other individual conducts a presentation
- Breakfast
- “Working lunches” or “light lunches” that exceed $20 per person, including tax
- Gratuities or tips

17. Fund-Raising Activities - Costs of organized fund raising, including solicitation of gifts and bequests, endowment drives, financial campaigns, and similar expenses incurred to raise capital or obtain contributions are not allowable. Costs associated with training on fundraising are not allowable.

18. Gifts - Gifts or items that appear to be gifts are not allowable.

19. Interest Paid - Interest paid in a prior grant period may not be charged retroactively to this grant period.

20. Land Purchase and Improvements - Land purchase and improvements to land are not allowable costs, unless specifically authorized in the grant program statute and specifically approved by TEA in the grant application.

21. Legal Fees - Legal fees and expenses are allowable only as necessary for the administration of the grant program. Retainer fees are not allowable costs.

22. Memberships in Civic and Social Organizations or Lobbying Organizations - Membership in business, technical, and professional organizations related to the grant program. Membership must be in the name of the grantee organization and not in the name of an individual. Memberships in civic and social organizations and in organizations that are substantially engaged in lobbying are not allowable costs.
23. **Personal Calendaring Systems** - Calendaring systems to manage personal calendars—whether paper calendars, personal digital assistants (PDAs), or electronic or software calendars—are not allowable costs.

24. **Printing Costs** - Printing costs are allowable when documentation demonstrates that they are reasonable and necessary. Any multi-color printing must be reasonable in cost and must be necessary to carry out the objectives of the grant program. Documentation must be maintained demonstrating that any such costs are reasonable and necessary.

25. **Professional or Individual Liability Insurance** - Professional liability insurance for individual employees is not an allowable cost.

26. **Promotional Items, Memorabilia, or Souvenirs** - Promotional items, memorabilia, or souvenirs are not allowable costs.

27. **Renovation, Remodeling, or Construction** - Renovation, remodeling, or construction is not allowable unless specifically designated as allowed in the authorizing statute and specifically approved by TEA in the applicable grant application.

28. **Social Events** - The costs associated with social events of any kind are not allowable.

29. **Subscriptions** - Costs of business, professional, and technical periodicals when related to the grant program. Subscriptions must be in the name of the grantee organization and not in the name of an individual.

30. **Training or Technical Assistance on Grant Writing** - Funds may not be used for training or technical assistance on grant writing or for costs associated with obtaining funds from another grant.

31. **Training/Professional Development** - The cost of training personnel is allowable if it relates to the needs documented in the comprehensive needs assessment and district/campus improvement plan goals and objectives for participating campuses. The cost for personnel not paid with Part A funds is an allowable charge if the training is specifically related to the Title I, Part A program, designed to meet the specific educational needs of Title I, Part A participants, and supplements, rather than supplants, State and local training. The costs for staff travel and conferences are allowable if 1) the travel and conferences are specifically related to the Part A program and not to the general needs of the district and campus and 2) the costs are reasonable and necessary.

Title I, Part A funds may not be used for districtwide professional development, unless all campuses are served through the program. Districts must ensure that the professional development is supplemental.

Although college courses are not specifically addressed in OMB A-87, TEA allows college level courses only when the course is directly related to the purposes of the grant program.
The statute does not authorize a district or campus to pay a parent to attend a meeting or training session or to reimburse a parent for salary lost due to attendance at Part A parental involvement activities. Parental involvement expenditures are limited to costs that a parent may incur to participate, such as babysitting fees.

32. **Transportation Costs** - The cost of transporting students (or parents, if appropriate for the particular grant program) to or from extracurricular grant activities is an allowable expenditure. District and campuses may not charge the grant for costs incurred in transporting students to and from the regular school day.

33. **Transportation of Goods** – Transporting goods for allowable purchases using grant funds is allowable, e.g., shipping costs.

34. **Travel Costs** – Travel is an allowable cost if it relates to the grant activities. All organizations should have a local travel policy that is applied consistently among all employees so employees are reimbursed at the same rates, whether traveling on a state or federal grant or for other purposes. The maximum amounts that may be charged to the grant are restricted to the rates that are approved in the State of Texas Appropriations Bill in effect for the particular grant period. Out-of-state travel may not exceed the federal government rate for the locale. Travel allowances are not allowable costs.

If local policy restricts travel, per diem, and other travel expenses to a rate less than State law, the applicant must budget and request reimbursement from the grant at the lesser rate. If local policy exceeds the maximum recovery rate specified in the appropriations bill, then the difference must be paid from state or local funds, i.e., not from grant funds. Travel allowances, in which the per diem is paid to the employee regardless of the amount actually expended, are not allowable.

Travel generally means a destination outside the city or town in which the individual works (i.e., duty point). Travel can also mean transportation from one duty point to another within the same city or town, such as with an itinerant teacher or counselor who visits multiple campuses in the same work day.

35. **Tuition** - Tuition fees, either paid directly to an institution or on a reimbursement basis to an employee, are allowable only for courses directly related to the grant program and where authorized in the grant program as an allowable use of funds.

36. **Utilities** - Allowable for grant activities conducted before or after school, weekends, or during the summer.

37. **Employee Benefits such as Pension Plans, Unemployment Insurance Coverage, Health Insurance, Severance Pay, and Life Insurance** - Employers’ contributions for employee benefits such as these are an allowable use of Part A funds provided the benefits are granted under approved plans and the costs are distributed equitably to the Part A grant and to other activities.
### Allowable Use of Funds for Targeted Assistance Programs

Title I, Part A funds are used on targeted assistance campuses to meet the needs of only Title I-served children. Some allowable targeted costs are included below:

- Employee salaries and benefits that are for time devoted to the performance of the Title I, Part A program are allowable costs. Districts must maintain appropriate time distribution records of any employee who works on Title I, Part A program duties but also has other duties.

- Professional development is an allowable cost, if specifically related to the Title I, Part A program, designed to meet the specific educational needs of program participants, and supplements rather than supplants, state and local training. Teachers whose professional development is paid by Title I, Targeted Assistance must have program participants in their classrooms. The professional development plan should support the need to increase high quality teachers.

- Supplies and educational materials are allowable if reasonable and acquired/consumed specifically for the purpose of the Title I, Part A program. The district must document the details and location of the supplies and the reason for the purchases.

- Equipment is allowable if 1) necessary to operate Title I, Part A programs effectively, 2) existing equipment will not be sufficient and 3) the costs are reasonable. The LEA must document the details and location of the equipment and the reason for the purchases.

- Travel and conference costs are allowable if specifically related to the Title I, Part A program and not to general needs of the district or campus and are reasonable and necessary.
Private Non-Profit School Expenditures

For private non-profit schools, services should be equitable to the public school, not necessarily identical, and designed to meet the needs of the private school students and teachers. No public funds are distributed to private schools, only services and materials. No reimbursement to private schools are allowed.

The local school district will keep title to and exercise continuing administrative control of all property, equipment, and supplies that the public agency acquires with these funds for the benefit of eligible private school students. These services must be supplemental, secular, neutral, and non-ideological. Any items purchased for private non-profit use are property of the district and must be labeled, as such.

Parent Involvement Expenditures

At least 1% of Title I, Part A funds must be designated for parent involvement activities, if the district receives $500,000 or more. Of the funds, 95% must be allocated to participating campuses for such activities. Parents of children receiving Title I, Part A services should be involved in the decisions about how these funds are allotted for parental involvement activities. Therefore, parental involvement programs, activities, and procedures provided with Title I, Part A funds are planned and implemented with meaningful consultation with parents of participating children. Additional information regarding these expenditures is provided in subsequent sections.
Considerations for Title I, Part A and English Language Learners

Districts can use Title I allocations to identify and develop appropriate curricula and instructional methods that meet the content learning and English language development needs of Title-I qualified ELLs and to provide focused professional development for subject area teachers to become effective in developing subject-area knowledge and academic language proficiency in their students. Professional development can also be provided to enhance teacher capacity to assess the content and language needs of Title I-qualified ELLs.

These funds may also be used to extend learning time for all participating students, including Title I-qualified ELLs. Extended learning time might include extended-day or after-school programs, extended week (Saturday school), and extended year (summer school and intercession). It is important to consider establishing and/or expanding fiscally sustainable activities provided before school, after school, during the summer, or over an extended school year that are offered in partnership with community after-school programs to leverage additional resources and expertise to support collectively student learning and positive development. In addition, funds may be used to identify, develop/adapt, and purchase supplemental instructional materials that will help qualified Title I ELL students meet challenging grade-appropriate state standards and address their language development needs. Instructional supplemental software should be among the materials considered. Schoolwide funds may also be used to evaluate family literacy programs and to design and implement enhancements that focus on the development of English literacy, English language, and parent-child reading activities for ELL students qualifying for services.
Technology-Related Expenditures

Title I, Part A funds may be used for technology labs and/or software, if 1) there is a documented need in the campus needs assessment and improvement plan goals and objectives and 2) it is supplemental to the program. Software purchases should align with an identified need of the campus, as well as to a core instruction and reform.

Upgrading the infrastructure to support technology at a schoolwide campus may be allowable. If a district is rewiring the entire district so that in a couple of years the district can upgrade technology, then it is not allowable. If the district buys computers for Title I campuses and must also re-wire so the computers may work, then this may be a possibility. Final approval must be provided by TEA prior to documenting expenditures.

A server might be a viable purchase to support the amount of technology programs purchased from Title I; however, there must be a documented need and since this would be a district purchase, all schools must be Title I, Part A-served or the server may only be used by Title I, Part A-served campuses.

Any technology-related capital outlay expenditure must be approved by TEA prior to the purchase of goods and services. If the district and/or campus are uncertain as to whether technology-related items are allowable, the grant manager should contact TEA for clarification.
Capital Outlay

The purchase of capital outlay must meet a need identified in the comprehensive needs assessment and must be tied to the improvement plan goal(s) and objective(s). In addition, the expenditures should be aligned to one of the activities in the Title I, Part A program schedule of the application. All capital outlay except for library books and media requires prior specific approval from TEA. Capital outlay expenditures must be approved in the funding application and require justification for the following questions:

1. How is the capital outlay expenditure reasonable and necessary to carry out the intent and purpose of the program?

2. What need, as identified in the comprehensive needs assessment, does the capital outlay expenditure address? Explain how the capital outlay expenditure addresses this need.

3. Provide the description, as written in the campus or district improvement plan, of the program, activity, or strategy that will be addressed by the capital outlay expenditure requested. How would the program, activity, or strategy be funded if the Title I, Part A funds are *not* available?

4. How will the capital outlay expenditure be evaluated to measure a positive impact on student achievement?

5. If for a schoolwide campus, how will the capital outlay expenditure upgrade the entire educational program on the campus?

6. How is the capital outlay expenditure supplemental to other nonfederal programs?
It is important that all grant managers and business office staff responsible for approving and posting expenditures understand the provisions for allowable and unallowable costs to ensure that Title I, Part A federal funds awarded are spent in accordance with federal requirements and for the intended purpose of the grant. This document, therefore, provides the basis and principles to which recipients must adhere when expending Title I, Part A funds.

For additional information or technical assistance, please contact the Title I representative at your respective education service center.
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