

Examples of Allowable and Unallowable Title I Expenditures



All expenditures should be supplemental in nature and directly related to increasing the academic achievement of economically disadvantaged students in Title I schools. Note: an allowable expenditure is not always reasonable or necessary. LEAs should consider whether an expense is necessary to implement its Title I program.

The following table does not contain a comprehensive list of Title I expenditures. LEAs should contact BFEP with any questions or concerns regarding the use of Title I funds.

Type of Expense	Allowable	Unallowable
Appliances (microwaves, refrigerators, etc.)		X
Alcoholic beverages		X
Athletic equipment		X
Building maintenance, repairs, and supplies		X
Computers for student use in the classroom only*	X	
Curriculum licenses for Title I schools	X	
Employee awards		X
Employee benefits, pension plans, unemployment insurance, health insurance, severance pay, and life	X	
Field trips for educational purposes*	X	
Field trips for recreational purposes		X
Food for parental involvement activities and meetings*	X	
Fundraisers		X
Furniture (not for classroom use)		X
Gifts, gift certificates, congratulatory cards, etc.		X
Gratuities, delivery charges, and tips		X
Homeless student supplies	X	
Instructional materials (workbooks, textbooks, teacher guides, etc.)	X	
Lobbying		X
Lodging and travel costs*	X	

Type of Expense	Allowable	Unallowable
Mailings (information on testing dates, Title I activities)	X	
Office equipment (printers, copiers, fax machines, etc.)*		X
Non-promotional pamphlets or brochures (for informing parents of assessments, school achievement, important dates, etc.)	X	
Parent award events, banquets, etc.		X
Parent workshops (monitoring student performance, skills training, child advocacy, etc.)	X	
Professional and consultant services*	X	
Professional development for Title I instructional staff (course fees/costs)	X	
Promotional items or merchandise (t-shirts, ball caps, clothing with school logos, etc.)		X
Salaries and stipends for Title I instructional staff and Title I Coordinator	X	
Salaries for district administrative staff or school staff serving non-Title I schools		X
Salaries for administrative staff that serve Title I and non-Title I students (must be allocable)*	X	
School uniforms		X
Software licenses for Title I schools (curriculum, assessment-related, etc.)	X	
Student awards, gifts, or incentives		X
Substitute teachers for core academic program in Title I schools	X	
SMART boards, projectors, and instructional websites	X	
Televisions, home theater systems, and any related accessories		X
Transportation for Title I parents to attend parental involvement events, workshops, etc.	X	
Tutoring at Title I schools (including before and after school)	X	
Yearbooks, school calendars, and school merchandise		X

*** Allowable with Conditions**

Staff salaries for employees who serve both Title I and non-Title schools, students, parents of Title I students, and Title I teachers must be allocable. For example, if a district or school employee serves Title I students, parents, or teachers 50 percent of the time, then Title I funding should cover a maximum of 50 percent of the employee's salary and each job-related benefit.

If a parental involvement meeting occurs during a typical mealtime (breakfast, lunch, or dinner), Title I funding may be used to cover the cost of meals. If the meeting does not occur during a typical mealtime, the LEA or school may provide snacks only. LEAs and Title I schools should make every effort to schedule parent meetings at times other than mealtimes and at convenient times for parents to attend.

Note: LEAs should have a policy for food purchases and should ensure each Title I school adheres to that policy.

Purchasing office equipment that is required for the daily operation of a school or LEA facility is unallowable because such purchases are not considered supplemental in nature. However, office equipment purchases for an LEA's Title I office may be allowable, reasonable, and necessary.

Resources

- The U.S. Education Department General Administration Regulations (EDGAR) lists more unallowable costs for federal programs:
www.ed.gov/policy/fund/reg/edgarReg/edgar.html
- The Reference Guide for State Expenditures is another useful resource for allowable and unallowable costs:
www.myfloridacfo.com/aadir/reference_guide/