

Allowable and Unallowable Use of Funds

In compliance with the new federal regulation 2 Code of Federal Regulations (2 C.F.R.) Part 200, the Title I Department at Taylor County School District follows the procedures as stated below to ensure that it complies with the procedures for ensuring that federal funds are expended according to program requirements and cost principles as outlined in 2 CFR Part 200, Subpart E.

Taylor County School District follows the cost principles presented in 2 CFR Part 200, Subpart E. To be charged to a federal grant fund, each cost must be **Reasonable, Necessary, Allocable** and **Allowable**.

The district to include schools, principals, grants managers will use the guide below to Reasonable, Necessary, Allocable and Allowable. The Director/Coordinator of Title I will train all recipients of federal Title I funds annually to ensure a thorough understanding of the cost principles. The Director/Coordinator of Title I will monitor all requests for expenditures on an ongoing basis to ensure oversight and compliance.

When is a cost allowable? A cost is allowable when...

1. It meets compliance according to federal, state and Taylor County School District's non-regulatory guidance, policies and procedures,
2. It serves a purpose aligned with the Taylor County School District' mission and the intent and purpose of all federal grant funds,
3. The costs are treated consistently in like circumstances,
4. The cost is not used to meet cost sharing or matching requirements of any other federally- financed program,
5. The cost is adequately documented.

When is a cost allocable? A cost is allocable when...

1. The cost provides a sole benefit and is aligned to the prioritized budgetary items as determined by the Comprehensive Needs Assessment (CNA) in the Title I School wide/TA/School Improvement Plan,
2. The cost is necessary for the overall operation of the federal funds,
3. The expense is clearly documented.

When is a cost reasonable and necessary? A cost is reasonable and necessary when...

1. A prudent person would purchase the item at the price given the circumstances, and
2. The incurrence of the cost is consistent with the established federal, state and Taylor County School District' policies and procedures,
3. It would withstand external review by a prudent person at the local, state or federal level,
4. It is aligned to the prioritized academic needs of the CNA and the Comprehensive LEA Improvement Plan (CLIP).

Allowable Use of Title I Funds

The purpose of Title I funds is to enable schools to provide opportunities for at-risk and disadvantaged children and families to acquire the knowledge and skills contained in the challenging state content standards and to meet the challenging state performance standards developed for all children. The law provides many flexibilities and opportunities for local educational agencies (LEAs) and schools to meet the purposes of Title I. In school wide programs, an LEA may use Title I funds for any activities that are part of the school wide program plan. In targeted-assistance schools, however, Title I

funds may only be used to meet the needs of participating children. Guidance on specific uses of Title I funds can be found in the [GA DOE FY 17 Title I Director's Handbook](#).

Below is a sample list of allowable use of funds.

- ✓ Human Resources–Instructional Coaches, Class Size Reduction Teacher (CSR), Core Content Connection Teacher (CCCT), Instructional Paraprofessional, and Parent Liaison
- ✓ Instructional Materials–paper, pencils, markers, educational kits, educational videos, consumable workbooks, manipulatives, construction paper, etc.
- ✓ Books Other than Text– classroom libraries, non–consumable workbooks, periodicals, E–books
- ✓ Books
- ✓ Printing
- ✓ Professional Development aligned to the comprehensive needs assessment in Title I plans
- ✓ Tutoring (supplemental)
- ✓ Transportation (supplemental)

Unallowable Use of Title I Funds

The following are examples of unallowable expenditures and CANNOT be included in the FY17 Title I school budget. The Director/Coordinator of Title I will not approve School wide Plan/School Improvement/ (SWP/SIP) with unallowable expenses included in the plan. The Accounts Payable Clerk will contact the school submitting requisitions for preapproval to notify the principal or Title I contact of any unallowable use of funds.

Below is a sample list of UNALLOWABLE use of funds and is not exclusive.

- School resource officer, security guard (exceptions may be allowable for specific Title I events conducted outside normal school hours)
- Clinic aide, school nurse, clinic supplies
- Custodian, custodial supplies (exceptions may be allowable for specific Title I parental involvement events conducted outside normal school hours)
- Cafeteria worker, cafeteria supplies
- English Language Learners (ELL) coordinators, ELL required forms and tests
- Behavioral intervention positions
- Incentives, rewards, certificates, door prizes, raffle items, etc.
- Marketing items such as brochures, banners, and flags (unless Title I Reward Schools, National Title I Distinguished Schools or Reward District)
- Award recognition activities including trophies, plaques and certificates, incentives
- Memberships for professional organizations not related to Title I
- Field trips (all field trips must receive prior approval from the GaDOE)
- Food items (unless light snacks purchased for parent trainings)
- Guidance counselors, unless the position is beyond District allocation, are allowable if 100- percent of their time is spent working on Title I related guidance/academic issues

- Any items for the athletic program, band/music, arts, ROTC
- RTI, SST, behavior, classroom management materials
- Bullying materials
- Student advisement sessions
- Musical compact discs or movie passes
- Honor cords
- Clothing, personal gifts, house wares, clocks, bicycles, watches, furniture
- Decorations and banquets
- Personal items
- Student agendas
- Transportation for college tours and scholarship fairs
- Shredders, fax machines, desk organizers/calendars, planners, student agendas, bulletin board
- Materials, storage containers or bins
- Personalized items (school name or school mascot)

Collection of Unallowable Costs

Payments made for costs determined to be unallowable by either the federal awarding agency, cognizant agency for indirect costs, or pass-through entity, either as direct or indirect costs, must be refunded (including interest) to the Federal Government in accordance with instructions from the federal agency that determined the costs are unallowable unless federal statute or regulation directs otherwise. See also Subpart D—Post Federal Award Requirements of this part, §200.300 Statutory and national policy requirements through §200.309 period of performance.

Procedures for Approving Expenses

All Title I expenditures must have a direct impact on improving student achievement. Principals are responsible and accountable for School wide Program expenditures. All Title I expenditures must be in the School wide Plan/School Improvement/ (SWP/SIP).

1. Principal/Title I contact submits a preapproval requisition or purchase order to the Title I department
2. The Office Manager of each school, Title 1 Director and/or Accounts Payable Clerk reviews the requests and ensures that the items are in the School wide Plan/School Improvement/ (SWP/SIP).
3. If the items are not in the SWP/SIP or not aligned the request is denied and not approved.
4. If the items are in the approved SWP/SIP, the Title 1 Director verifies that the items are allowable.
5. If the items are unallowable the Title 1 Director denies the request and provides feedback to the principal/Title I contact as to why the request was denied.
6. If the items are allowable then the Title 1 Director ensures that there are enough funds to pay for the items and then approves the request and send the information to the purchasing department.
7. The Purchasing Coordinator and Title 1 Director review the items for approval and ensure they are allowable.

8. If the items are unallowable the Director/Coordinator of Title I denies the requests and provides feedback as to why the request was denied.
9. The Title I Director contacts the school and explains why the request was denied.
10. If the items are allowable the Director/Coordinator of Title I approves the requests and returns the information to the Purchasing Coordinator to process the order.

Professional Development on Allowability

The principals, literacy coaches, and other program coordinators and directors receive training on allowability at the annual Leadership Conference and Spring Annual Meeting. Also, principals and the Title I contact persons receive specific guidance on allowability during technical assistance visits and via emails.