



## TITLE I, PART D: NEGLECTED AND DELINQUENT PROGRAMS

### Guidance on Allowable and Unallowable Expenditures

Below is a sample list of allowable and unallowable expenditures to support Title I, Part D program planning activities. All allowable expenditures are not limited to the listing below:

Allowable Expenditures	Unallowable Expenditures
<ul style="list-style-type: none"> <li>• <b>Teachers, assistants and/or other staff providing supplemental instruction/services for the Title I, Part D Neglected and Delinquent program (N&amp;D) may include:</b> <ul style="list-style-type: none"> <li>○ Teacher for Supplemental Instruction (Academic Intervention Services-AIS) (Must be appropriately certified)</li> <li>○ Guidance Counselor for <b>N&amp;D</b> Students (Supplemental)</li> <li>○ Social Workers for <b>N&amp;D</b> Students (Supplemental)</li> <li>○ Tutors</li> <li>○ Transition Coordinator</li> <li>○ Substitutes for allowable positions</li> <li>○ Paraprofessional under the supervision of an <b>N&amp;D</b> Teacher, Tutor or Transition Coordinator</li> <li>○ Teacher Aids (providing non-instructional duties)</li> <li>○ Data management staff (<b>N&amp;D</b> focused)</li> <li>○ Secretary and/or clerical position <b>N&amp;D</b> focused duties only)</li> <li>○ Reasonable benefits costs (i.e. per usual district policies) proportionately linked with FTEs/salaries identified in Codes 15 and 16</li> </ul> </li> <li>• <b>Cost related to the provision of ongoing, sustained professional development (PD):</b> <ul style="list-style-type: none"> <li>○ Professional development opportunities for individuals that work with <b>N&amp;D</b> students</li> <li>○ Conference fees, travel and hotel costs, meal reimbursements, and mileage reimbursements that adhere to state and federal travel guidelines <a href="http://www.gsa.gov/portal/content/104877">http://www.gsa.gov/portal/content/104877</a></li> <li>○ Stipends for <b>N&amp;D</b> program staff attending appropriate professional development</li> <li>○ Educational Consultants</li> <li>○ Materials, supplies, and equipment for use in <b>N&amp;D</b> program PD sessions that are reasonable and necessary to carry out PD</li> </ul> </li> <li>• <b>Transition Services:</b> <ul style="list-style-type: none"> <li>○ Transition coordinator               <ul style="list-style-type: none"> <li>▪ Intake and discharge activities</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• <b>Staff not providing supplemental instruction or transitional services. Expenditures may not include:</b> <ul style="list-style-type: none"> <li>○ Teachers Providing Core Instruction</li> <li>○ Base pay of principals</li> <li>○ Special Education related services (OT, PT, Speech)</li> <li>○ Secretary and/or clerical position (With agency, facility focused duties)</li> <li>○ Paraprofessional when they are not performing duties that are under the supervision of an <b>N&amp;D</b> Teacher, Tutor or Transition Coordinator.</li> <li>○ Correctional/security officers (With agency, facility focused duties)</li> <li>○ Benefits for any core or <b>NON- N&amp;D</b> position</li> </ul> </li> <li>• <b>Professional Development:</b> <ul style="list-style-type: none"> <li>○ Professional development not related to the <b>N&amp;D</b> program</li> <li>○ Professional development for non-<b>N&amp;D</b> staff or instructors</li> <li>○ Single day stand-alone conferences</li> </ul> </li> <li>• <b>Supplies, materials and equipment:</b> <ul style="list-style-type: none"> <li>○ Supplies and equipment for classes, activities and staff not paid with <b>N&amp;D</b> funds, even if they work with <b>N&amp;D</b> students at that time</li> <li>○ Equipment for administration or business staff</li> <li>○ Security monitoring equipment/software</li> <li>○ Core reading series</li> <li>○ Permanent structural items.</li> </ul> </li> <li>• <b>BOCES Services:</b> <ul style="list-style-type: none"> <li>○ BOCES services for core instruction</li> <li>○ BOCES services for NON - <b>N&amp;D</b> related activities</li> </ul> </li> <li>• <b>Travel:</b></li> </ul>

Allowable Expenditures	Unallowable Expenditures
<ul style="list-style-type: none"> <li>○ Transitional services needed to ensure a successful transition of the student from the facility to further education or employment</li> <li>○ Vocational instruction</li> <li>○ Career and technical education</li> <li>○ Career counseling</li> <li>● <b>Supplies, materials and equipment that supplement the N&amp;D program:</b> <ul style="list-style-type: none"> <li>○ Materials, supplies, and equipment directly related and used by approved <b>N&amp;D</b> staff aligned with program goals (Laptops, Smartboards, iPads, copiers, printers, etc.)</li> <li>○ Computers for use by Title I students <ul style="list-style-type: none"> <li>▪ All equipment must be itemized and properly described to include quantity, unit cost and proposed expenditures.</li> </ul> </li> <li>○ Classroom libraries</li> <li>○ Minor classroom setting remodeling can include paint, carpeting, dividers</li> </ul> </li> <li>● <b>BOCES Services:</b> <ul style="list-style-type: none"> <li>○ BOCES services for <b>N&amp;D</b> related activities</li> </ul> </li> <li>● <b>Other:</b> <ul style="list-style-type: none"> <li>○ Academic Intervention Services</li> <li>○ Workbooks</li> <li>○ Software Licenses</li> <li>○ Diagnostic tests <b>-FOR ON-GOING ASSESSMENT ONLY.</b></li> <li>○ Materials, refreshments, etc. for parent involvement activities.</li> <li>○ Transporting parents to meetings</li> <li>○ After school and summer programs (non-credit bearing).</li> <li>○ Transportation for <b>N&amp;D</b> students to attend <b>N&amp;D</b> program activities</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>○ Travel not related to the <b>N&amp;D</b> program</li> <li>○ Travel for non- <b>N&amp;D</b> staff or instructors not involved with the <b>N&amp;D</b> program</li> <li>○ Out of State travel</li> <li>● <b>Other:</b> <ul style="list-style-type: none"> <li>○ Credit-bearing after school and summer programs</li> <li>○ Textbooks</li> <li>○ Standardized screening tests to determine student eligibility</li> <li>○ Field trips (zoo, museum, theatre shows - unless directly related to core curriculum and have pre-and post-activities)</li> <li>○ Costs not related to <b>N&amp;D</b> supplemental activities</li> <li>○ Fees, registration, and dues for non-allowable <b>N&amp;D</b> activities/expenses such as, but not limited to YMCA/YWCA memberships, mobile phone contracts, cable service, internet provider service</li> </ul> </li> </ul>