Can a Title 1-A school use Title 1-A funds to pay for a purchase or activity?  

**YES**  
Does it serve the purpose of the Title 1-A?  

**YES**  
Does it meet basic factors for allowability: Necessary, Reasonable, Allocable? (See 2 CFR 200.403)  
There are 55 specific item costs that are either disallowed or require additional consideration. (See CFR 200 [402-475])  

**YES**  
Is it a schoolwide or Targeted Assistance Program?  

**Schoolwide (SW)**  
Is it included in SW plan or annual evaluation plan?  

**NO**  
**NOT ALLOWABLE**  

**YES**  
**ALLOWABLE**  

**Targeted Assistance**  
Are you serving only eligible students, and only a proportional share is paid out of Title 1-A funds?  

**YES**  
**ALLOWABLE**  

**NO**  
**NOT ALLOWABLE**