



Highlights of [GAO-03-386](#), a report to the Committee on Health, Education, Labor and Pensions, United States Senate and the Committee on Education and Workforce, House of Representatives

### Why GAO Did This Study

Because of concern about school district spending on administration, Congress directed GAO in two separate mandates in the No Child Left Behind Act of 2001 to (1) examine how school districts defined and spent Title I funds on administrative activities and (2) review Title I expenditures in at least six school districts. In response to these mandates, we are reporting on (1) how five studies define Title I administrative expenditures and what they found about the percentage of funds spent on these activities and (2) what proportion of Title I funds was spent on administrative activities compared with instructional and other activities in six school districts.

## TITLE I

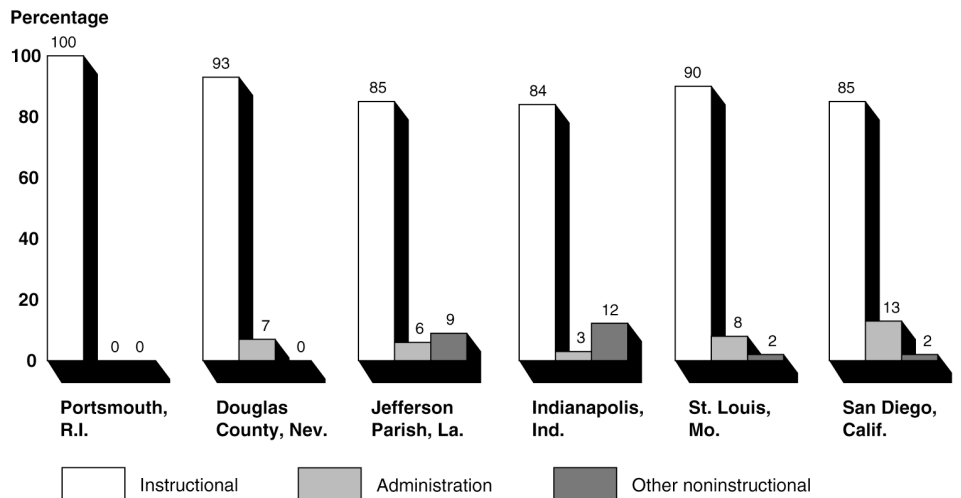
# Although Definitions of Administrative Expenditures Vary, Almost All School Districts Studied Spent Less Than 10 Percent on Administration

### What GAO Found

In defining local administrative expenditures, all studies reviewed always included the school district Title I coordinator’s salary and benefits but, beyond this, their definitions varied. District spending classified as administrative in these studies varied, from 4 percent to 10 percent. In the six school districts we studied, definitions of administrative expenditures varied, in part because of differing state and local requirements or practices.

Because there is no common agreement on what constitutes administrative expenditures, GAO identified a set of categories as “administrative expenditures” for the purposes of this study and found that, in the six school districts, Title I expenditures for administrative activities ranged from 13 percent of total Title I expenditures to no Title I funds spent on administration. Most Title I funding—at least 84 percent in every district—was spent on activities related to instruction. In addition, most school districts spent a relatively small percentage of their Title I funds on other non-instructional expenditures, such as transportation. Title I expenditures represent allocation decisions made by the six school districts during a particular year and, because some administrative costs may have been covered by funds from sources other than Title I, do not necessarily reflect the total amount districts spent on Title I administration in that year.

**Percentage of Title I Funds Spent in Six School Districts on Instructional, Administration, and Other Noninstructional Expenditures, School Year 2000-01**



Source: GAO’s data analysis of Title I spending.  
 Note: Percentages may not sum to 100 percent due to rounding.

[www.gao.gov/cgi-bin/getrpt?GAO-03-386](http://www.gao.gov/cgi-bin/getrpt?GAO-03-386).

To view the full report, including the scope and methodology, click on the link above. For more information, contact Marnie Shaul at (202) 512-7215 or [shaulm@gao.gov](mailto:shaulm@gao.gov).