

# IDEA General Supervision System Grant Allowable Costs

June 2022



Michigan Department of Education  
Office of Special Education

# Table of Contents

Table of Contents .....	2
IDEA General Supervision System Grant Allowable Costs.....	3
Function Code 219 – Other Pupil Services.....	3
Function Code 226 – Supervision and Direction of Instructional Staff.....	4
Function Code 231 – Board of Education (Purchased Services Only) .....	4
Function Code 281 - Planning, Research, Development and Evaluation .....	5
Function Code 2XX – Employee Benefits for Support Services Personnel Only .....	5
Office of Special Education Technical Assistance .....	6
Contact .....	6

# IDEA General Supervision System Grant Allowable Costs

The following is an overview of allowable costs approved by the Michigan Department of Education Office of Special Education (MDE OSE) as direct costs for the IDEA General Supervision System Grant application, and Final Expenditure Report (FER). Anything not included in this document will require prior written approval from the MDE OSE before being charged to the federal IDEA General Supervision System Grant direct costs.

The MDE OSE has determined that the use of General Supervision System Grant funds is not allowable for professional development for personnel. Grant funds can be used for staff that are funded under the General Supervision System Grant to provide technical assistance to member school districts if the staff are working on development and implementation of the ISD's System of General Supervision and not solely the General Supervision System component that includes Technical Assistance (Professional Learning Development and Technical Assistance). Additionally, ISDs can pay for staff travel between the ISD and member school districts when providing technical assistance related to the ISD's System of General Supervision.

Staff funded with General Supervision System Grant funding (salary and benefits) should be prorated for the portion of actual time spent engaged in General Supervision System Grant work.

## Function Code 219 – Other Pupil Services

Object Code	Description
1490	Other Professional Personnel - this includes transition coordinator or other professional personnel who qualify under Michigan Administrative Rules of Special Education R340.1792 and are not included elsewhere. This funding allocated must reflect the personnel's time spent working on the ISD's general supervision system
3110	Contracted Services - Approved special education professional staff.
3210	Local Travel for Staff Traveling Between ISD and member school districts.

**Function Code 226 –  
Supervision and Direction of Instructional Staff**

<b>Object Code</b>	<b>Description</b>
1120	Assistant Superintendent or Director of Special Education with the title of Assistant Superintendent - ISD special education director must be full time. Individual can be funded from multiple funding sources.
1160	Supervisors - must work at least half time within the ISD for reimbursement. Individual can be funded from multiple funding sources.
1170	Director of Special Education Who Is Not an Assistant Superintendent - ISD special education director must be full time. Individual can be funded from multiple funding sources.
3210	Local Travel for Staff Traveling Between ISD and member school districts.

**Function Code 231 –  
Board of Education (Purchased Services Only)**

<b>Object Code</b>	<b>Description</b>
3180	Federal Audit Expenses - chargeable to the appropriate federal grant provided there is a bill showing actual audit costs.

**Function Code 281 -  
Planning, Research, Development and Evaluation**

Object Code	Description
1180	Special Education Approved Personnel – this includes planner/monitors, or compliance personnel. This funding allocated must reflect the personnel’s time spent working on the ISD’s general supervision system
3210	Local Travel for Staff Traveling Between ISD and member school districts.

**Function Code 2XX –  
Employee Benefits for Support Services Personnel Only**

Object Code	Description
2100	Insurance - i.e., individual health, dental, life, and other benefits in the 2100 series.
2800	Retirement, Social Security, Medicaid – includes other employee benefits in the 2800 series.
2920	Cash Payments - in lieu of benefits in the 2100 series.

## **Office of Special Education Technical Assistance**

Direct any questions to the Office of Special Education:

Michigan Department of Education  
Office of Special Education  
P.O. Box 30008  
Lansing, MI 48909  
517-241-1235

### **Contact**

Chris Kelley, [kelleyc9@michigan.gov](mailto:kelleyc9@michigan.gov)