

PERKINS V ALLOWABLE AND UNALLOWABLE EXPENDITURES

This is not a complete list of allowable/unallowable costs as it relates to Perkins. The allowability of a particular expenditure should be determined by considering the requirements of Perkins V, and any pertinent Federal and State cost guidelines. All costs must be directly tied to the CTE program as approved in the Perkins Local Application. When in doubt, [ASK!](#)

ALLOWABLE EXPENDITURES

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| <ul style="list-style-type: none">• Administrative costs (Indirect costs up to 5% of total award)• Audit costs in accordance with the Single Audit Act (OMB Circular A 133)• Career guidance and counseling• Communication costs (publications, postage) (see 2 CFR 200 for restrictions on advertising)• Compensation (personnel/fringe) for CTE related personnel• Contractual services• CTSO advisor costs (advisor extra-duty pay/stipend, advisor travel). CTSO materials to prepare for competitive events• Curriculum development• Curriculum materials for new CTE programs and/or to improve curriculum when significant updates are required• Employee travel for approved professional development or CTE program-specific travel• Equipment: must be CTE program specific and be pre-approved (PEAR form)• Field trips/extended learning opportunities tied directly to CTE coursework (General, exploratory college tours/visits are unallowable)• Program outreach activities as permitted in 2 CFR 200.421 (newspapers, radio/TV, magazines)• Meetings and conferences (must adhere to guidance in USDOE memos) | <ul style="list-style-type: none">• Memberships and subscriptions in business, professional, technical groups/associations<ul style="list-style-type: none">○ Membership must be for the position/LEA, not a specific person• Professional development (see SEC 135(b)(2)(A-I))• Professional service costs (consultants)• Program evaluation costs• Program-specific materials and supplies for program improvement• Publication and printing costs (CTE-specific)• Rental/lease costs associated with program-specific equipment and spaces• Stipends for approved activities• Student transportation costs (Group transportation only; associated with CTSO events, field trips, extended learning opportunities tied directly to CTE coursework)• Substitute teachers (salary and benefits) to cover for PD events<ul style="list-style-type: none">○ Time & Effort reporting still required for substitute teachers• Support for students in special populations (as defined by Perkins V)• Teacher in-service• Textbooks for new CTE programs and/or to improve curriculum when significant updates are required |
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UNALLOWABLE EXPENDITURES

- Advertising and public relations designed to solely promote the LEA (not tied directly and exclusively to CTE)(See 2 CFR 200.421 for prohibited costs)
- Advisory council costs (food, materials, travel)
- Alcoholic beverages
- Alumni activities
- Audits other than the A-133 Single Audit
- Bad debts (losses from uncollectible accounts)
- Childcare for non CTE enrolled students
- Commencement and convocation costs
- Conference travel unrelated to CTE program improvement
- Construction, renovation, and/or remodeling of facilities
- Consumable supplies to be made into products *to be sold or to be used personally* by students, teachers, or other persons
- Contingency or “petty cash” funds
- Contributions and donations
- Copyrights/patents
- CTSO student costs (items retained by students, membership dues, registration fees, travel expenses)
- Dues/memberships to professional organizations or societies (for individuals)
- Entertainment
- Equipment/materials for building maintenance
- Equipment/materials not used directly to teach skills to students
- Equipment solely for use by teachers, administrators or other staff members
- Excessive installation costs for equipment purchased with Perkins funds
- Expenditures for CTE courses prior to the middle grades (grades 5 through 8)
- Expenditures for non-approved CTE programs
- Expenditures that supplant
- Fines and penalties
- Food/drink (except for per diem in approved employee travel)
- Fundraising
- General purpose equipment/materials without prior written approval (PEAR form)
- Gifts, door prizes, giveaway items
- Goods or services for personal use
- Insurance/self-insurance (other than fringe benefits for employees)
- Interest and other financial costs
- Items retained by student (supplies, clothing/uniform, tools, calculators)
- Lobbying and other political activities
- Maintenance contracts or agreements unrelated to instructional equipment
- Monetary awards/scholarships
- Non-instructional furniture and materials (bookcases, drawers, file cabinets, lateral files, binders, poster board, school supplies etc..)
- Payments to students (stipend or ongoing)
- Pre-award costs
- Promotional materials (t-shirts, pens, cups, key chains, book bags)
- Purchase or lease of passenger vehicles including automobiles, trucks, buses, utility vehicles, airplanes, boats, and golf carts
- Remedial courses (courses designed to provide instruction in reading, writing, and mathematics for students who have not acquired the basic academic skills necessary to succeed in general or career and technical education courses)
- Standard classroom furniture, files, and equipment not specific and unique to the instructional program (tables, chairs, desks)
- Student expenses/direct student assistance (tuition, fees, insurance, other expenses); support may be provided to special population (as defined by Perkins V) students in certain circumstances with prior approval of B5-S