

Perkins Allowable/Unallowable

FY23 Perkins Allowable/Unallowable Costs and Activities

| Allowable | Unallowable |
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| Administrative costs (capped at 5% of Perkins allocation) | Alcoholic beverages |
| Audit costs in accordance with the Single Audit Act {OMB Circular A- 133) | Alumni activities |
| Career cluster recognition awards (certificates, plaques, portfolios) | Bad debts (losses from uncollectible accounts) |
| Career guidance and counseling | Capital expenditures |
| Certification/ Exams, technical skill attainment assessments and industry recognized credentials (IRCs) | Commencement and convocation costs (including regalia) |
| Childcare may be allowable for economically disadvantaged students who could not participate in CTE activities without child care; or special populations such as single parents participating in special CTE assistance programs (requires prior approval from RIDE) | Consumables that are retained by an individual student |
| Conference costs that are essential to improvement of CTE programs | Contingency or “petty cash” funds |
| Consumables for CTE Courses (food for culinary, 3D printing materials, etc.), but for consumables that will be used for profit -generation, please contact RIDE | Copyrights/patents |
| CTE Instructor costs: advisor extra-duty pay/stipend, travel, registrations, and related instructional materials/supplies | CTSO student costs: items retained by student, students’ food and lodging, student travel expenses, student registrations, and personal uniforms |
| CTSO costs: advisor extra-duty pay/stipend, advisor travel, advisor registrations, and related instructional materials/supplies | Direct support to students (payments to students participating in work-based learning experiences (internships, job shadows, etc.) |
| Curriculum development | Donations and contributions |
| Displays, demonstrations, and exhibits, specific to the CTE program | Entertainment (amusement and social activities) |
| Equipment for approved career and technical education instruction | Equipment – expenditures for equipment that are not specifically used for approved CTE courses / program of study |
| Indirect costs | Expenditures for adult/postsecondary programs using secondary funds |
| Instructional materials and supplies (including personal gear that is not retained by an individual student after the conclusion of the program) | Expenditures for CTE programs below the 6th grade |
| Interpreters | Expenditures for secondary programs using adult/postsecondary funds |
| Maintenance and repair of equipment | Expenditures that supplant |
| Marketing and outreach activities {i.e., Newspapers, radio/TV, magazines) | Fines and penalties |
| Meetings and conferences | Fundraising |
| School-level or program-level membership in business, technical, and professional organizations | Furniture (bookcases, chairs, desks, drawers, file cabinets, lateral files) |

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| Professional development costs, specific to the CTE program | General operations (general maintenance/repair, insurance, janitorial, security, utilities) |
| Professional service costs (consultants) | Goods or services for personal use (including gifts) |
| Publication and printing costs | Housing and personal living expenses for faculty/staff |
| Remedial services (curriculum modification, equipment modification, supportive personnel, instructional aids and devices, tutoring) | Incentive for business relocation |
| Rental/lease costs of buildings and equipment | Items retained by student (i.e., supplies, clothing/uniform, tools, PDAs, calculators) |
| Salaries, wages, and fringe benefits of CTE staff (not to exceed three years) | Lobbying |
| Service contract and warranty/maintenance agreement | Matching funds for State CTE grants |
| Software | Membership or dues to professional organizations or societies (for individuals) in country club, social, or dining clubs |
| Stipends for extra-duty CTE work | Monetary Awards |
| Substitute pay for teachers | Out of country travel |
| Teacher in-service | Political activities |
| Training costs | Pre-awarded costs |
| Transportation aligned with CTE coursework (business/industry tours, career fairs, field trips) | Promotional items and materials |
| | Religious worship |
| | Remedial courses (instructional remediation courses in reading, writing, and mathematics) |
| | Student expenses/direct assistance to students (fees, insurance, tuition) |
| | Student scholarships |
| | Textbooks are not approvable expenditures unless used for instructional materials for new programs or new courses that are part of a new program of study |
| | Vehicles |

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