

Perkins Allowable/Unallowable

FY25 Perkins Allowable/Unallowable Costs and Activities

Allowable	Unallowable
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) and all related Graduation expenditures.
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/Advance 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
Industry-specific furniture that is designed to enhance student experience in the CTE program	Expenditures for adult/postsecondary programs using secondary funds
Indirect costs	Expenditures for CTE programs below the 6th grade
Instructional materials and supplies (including personal gear that is not retained by an individual student after the conclusion of the program)	Expenditures for secondary programs using adult/postsecondary funds
Interpreters	Expenditures that supplant - Perkins V funds must improve CTE and are not part of the basic educational requirements of the LEA OR were for goods and/or services previously funded with Local funds, etc.
Maintenance and repair of equipment	Fines and penalties

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Marketing, Advertising and outreach activities {i.e., Newspapers, radio/TV, magazines}. Must be solely for the CTE Programs (a cap may apply - contact RIDE).	Fundraising
Meetings and conferences	Traditional Furniture (bookcases, chairs, desks, drawers, file cabinets, lateral files)
School-level or program-level membership in business, technical, and professional organizations	General operations (general maintenance/repair, insurance, janitorial, security, utilities)
Professional development costs, specific to the CTE program (Food/Refreshments is NOT allowed except in specific instances - contact RIDE for approval prior to the obligation/expenditure).	Goods or services for personal use (including gifts)
Professional service costs (consultants) - only for the current fiscal year.	Housing and personal living expenses for faculty/staff
Publication and printing costs	Incentive for business relocation
Remedial services (curriculum modification, equipment modification, supportive personnel, instructional aids and devices, tutoring)	Items retained by student {i.e., supplies, clothing/uniform, tools, PDAs, calculators, etc.)
Rental/lease costs of buildings and equipment	Lobbying
Salaries, wages, and fringe benefits of CTE staff (not to exceed three years)	Matching funds for State CTE grants
Service contract and warranty/maintenance agreement	Membership or dues to professional organizations or societies specifically for District personnel and/or students. Memberships to country club, social, or dining clubs, etc. are not allowed.
Software & Application Licenses for CTE programs only (cannot be part of a general site based school license OR be for multiple years).	Monetary Awards (including cash, checks, money orders, gift cards, etc.).
Stipends for extra-duty outside of normal work hours & duties for to support Perkins/CTE.	Multiple Year Contracts, Obligations, etc. are not permitted. The application must only include the cost for the current fiscal year.
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 (i.e. mugs, engraved pens/pencils, key chains, T-Shirts, etc.
	Religious worship
	Remedial courses (instructional remediation courses in reading, writing, and mathematics)
	Student expenses/direct assistance to students (fees, insurance, tuition)
	Student scholarships

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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