

Perkins Allowable/Unallowable

FY23 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)
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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