

**Office of College and Career Readiness**  
**CTE Base and Performance Grant - List of Allowable and Unallowable Costs**  
**Secondary (9th - 12th grade) and Postsecondary CTE Programs**

This is not a complete list of the allowable and unallowable costs as it relates to the CTE Base and Performance Grant. The allowability of any cost should be determined by considering the grant's purpose and State CTE guidelines. All costs included in the CTE Base and Performance Grant budget must support DESE approved CTE programs.

Allowable Costs	Unallowable Costs
Administrative costs	Alcoholic beverages
Advisory councils	Assessments and credentials not included on the DESE approved Perkins TSA/IRC list
Career guidance and counseling	Buildings and land
Communication	Child care
Contracted services	Commencement and convocation
CTSOs (advisor extra-duty pay/stipend, advisor travel, instructional materials/supplies, student travel)	Construction, renovation, and/or remodeling of facilities
Curriculum development	Contributions and donations (cash, property, services)
Displays, demonstrations, and exhibits	Copyrights/patents
Instructional equipment	CTSOs (items retained by advisor/student, refreshments/meals, social activities, student membership dues/registration fees)
Instructional materials and supplies	Entertainment--amusement and social activities
Maintenance and repair of equipment	Expenditures for career education prior to the 5th grade
Marketing and outreach activities	Expenditures for non-approved career education programs
Meetings and conferences	Fines and penalties
Memberships and subscriptions (business, professional, technical)	Food at LEA hosted meetings/trainings (meals for breakfast/lunch/dinner, refreshments, snacks)
Professional development to enhance CTE knowledge or skill set	Fundraising
Professional services	Furniture (bookcases, chairs, desks, drawers, file cabinets, lateral files)
Program evaluation	General operations (general maintenance/repair, insurance, janitorial, security, utilities)
Publication and printing	Gifts
Remedial services (curriculum modification, equipment modification, supportive personnel, instructional aids and devices, tutoring)	Goods or services for personal use
Rent/lease of buildings and equipment	Indirect costs
Salaries, wages, and fringe benefits of CTE staff	Items retained by student (calculators, clothing/uniforms, supplies, tools)
Sending school costs (transportation, tuition fees)	Interest
Service contract and warranty/maintenance agreement (only for the current grant year)	Lobbying
Software	Matching funds for State CTE grants
Stipends for extra-duty CTE work	Monetary awards
Substitute pay	Political activities
Teacher in-service	Pre-award costs (prior to July 1)
Technical skill attainment (TSA) assessments and industry recognized credentials (IRCs) included on the DESE recognized TSA/IRC list	Promotional materials (book bags, cups, key chains, pens, T-shirts)
Training	Remedial courses (instructional remediation courses in reading, writing, and mathematics)
Transportation aligned with CTE coursework (business/industry tours, career fairs, field trips)	Scholarships
Travel	Student expenses/direct assistance to students (fees, insurance, tuition)
	Travel outside of the U.S.
	Vehicles

NOTE: For the middle school level (5th - 8th grade), programs should include introductory courses or activities focused on career exploration and career awareness. However, the only costs that may be supported at these grade levels with the CTE Base and Performance Grant funds are as follows: CTE marketing and outreach activities, CTOS, professional development, and transportation aligned with the CTE coursework (see specific language above).