

Office of College and Career Readiness
Perkins V - 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 Perkins V. The allowability of any cost should be determined by considering the grant's purpose, Perkins V requirements, and any pertinent Federal cost guidelines. All costs included in the Perkins budget must align with the comprehensive local needs assessment and must support DESE approved CTE programs.

Allowable Costs	Unallowable Costs
Administrative costs	Alcoholic beverages
Advisory councils	Alumni/ae activities
Career guidance and counseling	Assessments and credentials not included on the DESE approved Perkins TSA/IRC list
Communication	Buildings and land
Contracted services	Child care
CTSOs (advisor extra-duty pay/stipend, advisor travel, instructional materials/supplies, student travel)	Commencement and convocation
Curriculum development	Construction, renovation, and/or remodeling of facilities
Displays, demonstrations, and exhibits	Contributions and donations (cash, property, services)
Indirect costs (only if school district/IHE has an approved indirect cost rate)	Copyrights/patents
Interpreters	CTSOs (items retained by advisor/student, refreshments/meals, social activities, student membership dues/registration fees)
Instructional equipment	Entertainment--amusement and social activities
Instructional materials and supplies	Expenditures for adult/postsecondary programs using secondary funds
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	Expenditures for secondary programs using adult/postsecondary funds
Memberships and subscriptions (business, professional, technical)	Expenditures that supplant
Memberships in civic and community organizations (must receive prior approval from DESE)	Fines and penalties
Professional development to enhance CTE knowledge or skill set (must tie to the activities outlined in Section 135(b)(2)(A-I) of Perkins)	Food at LEA hosted meetings/trainings (meals for breakfast/lunch/dinner, refreshments, snacks)
Professional services	Fundraising
Program evaluation	Furniture (bookcases, chairs, desks, drawers, file cabinets, lateral files)
Publication and printing	General operations (general maintenance/repair, insurance, janitorial, security, utilities)
Remedial services (curriculum modification, equipment modification, supportive personnel, instructional aids and devices, tutoring)	Gifts
Rent/lease of buildings and equipment	Goods or services for personal use
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
Student recognition awards (certificates, plaques, portfolios)	Political activities
Substitute pay	Pre-award costs (prior to July 1)
Teacher in-service	Promotional materials (book bags, cups, key chains, pens, T-shirts)
Technical skill attainment (TSA) assessments and industry recognized credentials (IRCs) included on the DESE recognized TSA/IRC list	Remedial courses (instructional remediation courses in reading, writing, and mathematics)
Training	Scholarships
Transportation aligned with CTE coursework (business/industry tours, career fairs, field trips)	Student expenses/direct assistance to students (fees, insurance, tuition)
Travel	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 Perkins funds are as follows: CTE marketing and outreach activities, CTOSs, professional development, and transportation aligned with the CTE coursework (see specific language above).