

**Office of College and Career Readiness
Perkins Basic Grant -- List of Allowable and Unallowable Costs**

This is not a complete list of the allowable and unallowable costs as it relates to Perkins. The allowability of any cost should be determined by considering the grant's purpose, Carl D. Perkins requirements, and any pertinent Federal cost guidelines. All costs must be related to the program as approved in the local Perkins application.

Allowable Costs	Unallowable Costs
Administrative costs Advisory councils Audit costs in accordance with the Single Audit Act Bonding costs Career education instruction (tuition cost of sending schools) Career guidance and counseling Communication costs (i.e. telephone, postage) Compensation for personal services (salaries, wages, and fringe benefits) Contracted services CTSO costs (advisor extra-duty pay/stipend, advisor travel, and instructional materials/supplies) Curriculum development Displays, demonstrations, and exhibits Equipment for approved career education instruction Expenditures for 7th/8th grade (career fairs, marketing/outreach activities, transportation costs, and professional development for teachers) Indirect costs (only if school district/IHE has an approved indirect cost rate) Interpreters Instructional furniture (i.e. student chairs/desks and computer workstations) Instructional materials and supplies Maintenance, operations, and repairs (i.e. utilities, janitorial services) Marketing and outreach activities (i.e. newspapers, radio/TV, magazines) Meetings and conferences Memberships and subscriptions (business, professional, technical) Memberships in civic and community organizations Printing and reproduction Professional development costs Professional service costs (consultants) Program evaluation Publication and printing costs Remedial services (i.e. tutoring, curriculum modification, instructional aids) Rental/lease costs of buildings and equipment Sending school costs (i.e. tuition, transportation) Stipends Student recognition awards (i.e. certificates, plaques, portfolios) Substitute pay for teachers Teacher in-service Technical skill attainment (TSA) assessments included on the DESE approved Perkins TSA list Training costs Transportation costs (only if for the entire career education program) Travel costs	Alcoholic beverages Alumni/ae activities Assessments not included on the DESE approved Perkins TSA list Bad debts (losses from uncollectible accounts) Buildings and land Child care Commencement and convocation costs Construction, renovation, and/or remodeling of facilities Contingency provisions Contributions and donations (i.e. cash, property, services) Copyrights/patents CTSO costs (i.e. items retained by student/advisor, social activity/assemblage, refreshments/meals) CTSO student costs (i.e. membership dues/registration fees, travel expenses, transportation costs) Entertainment--amusement and social activities (i.e. sports tickets, park tickets) Expenditures for adult/postsecondary programs using secondary funds Expenditures for career education prior to the 7th grade Expenditures for non-approved career education programs Expenditures for secondary programs using adult/postsecondary funds Expenditures for 7th/8th grade (equipment, materials/supplies, and other program costs) Expenditures that supplant Fines and penalties Food costs at LEA hosted meetings or trainings (meals for breakfast/lunch/dinner, refreshments, snacks) Fundraising Gifts Goods or services for personal use Items retained by student (i.e. supplies, clothing/uniform, tools, PDAs, calculators) Interest Lobbying Monetary awards Non-instructional furniture (i.e. bookcases, drawers, file cabinets, lateral files) Political activities (i.e. contributions, fund raising, lobbying) Pre-award costs (prior to July 1) Professional development for personal benefit (i.e. tuition/exam fees, certification/licensure costs) Promotional materials (i.e. T-shirts, pens, cups, key chains, book bags) Remedial courses (i.e. instructional remediation courses in reading, writing, and mathematics) Scholarships Student expenses/direct assistance to students (i.e. tuition, fees, insurance, other expenses) Vehicles

Note: The aggregate "direct administrative costs and indirect costs" can not exceed 5% of the total Perkins expenditures.