

**Office of College and Career Readiness
CTE Base and Performance Grant
List of Allowable/Unallowable Costs**

This is not a complete list of the allowable/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 requirements.
All costs must be associated with a DESE approved CTE program.

CTE Allowable Costs	CTE Unallowable Costs
Career guidance and counseling Compensation for personal services (i.e. salaries, wages, fringe benefits) Contracted services CTSO costs (i.e. advisor extra-duty pay/stipend, advisor travel, instructional supplies) Curriculum development Displaced homemaker fee waiver Displays, demonstrations, and exhibits Equipment for approved career education instruction Expenditures for 7th/8th grade (i.e. career fairs, marketing/outreach activities, transportation costs, professional development for teachers, instructional equipment and supplies) Marketing and outreach activities Meetings and conferences Memberships and subscriptions--business, professional, technical Non-consumable instructional supplies 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) Sending school costs (i.e. tuition, transportation) Service contracts/maintenance agreements Software Stipends for extra-duty CTE work Substitute pay for teachers Teacher in-service Technical skill attainment (TSA) assessments included on the DESE approved Perkins TSA list Training costs Transportation costs tied to CTE coursework (i.e. field trips, business/industry tours, career fairs, laboratory experiences) Travel costs	Alcoholic beverages Assessments not included on the DESE approved Perkins TSA list Buildings and land Child care Commencement and convocation costs Construction, renovation, and/or remodeling of facilities Consumable supplies 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 career education prior to the 7th grade Expenditures for non-approved career education programs Fines and penalties Food costs at LEA hosted meetings or trainings (i.e. meals for breakfast/lunch/dinner, refreshments, snacks) Furniture (i.e. chairs, desks, bookcases, drawers, file cabinets, lateral files) Gifts Goods or services for personal use Indirect costs Items retained by student (i.e. supplies, clothing/uniform, tools, PDAs, calculators) Matching funds for other State CTE grants Monetary awards 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