

Appendix C: General Allowable & Unallowable Perkins Costs and Activities

Allowable Costs/Activities	Unallowable Costs/Activities
<p>*Administrative Costs Advertising to recruit personnel Advisory councils Audit costs in accordance with the Single Audit Act (OMB Circular A-133)</p> <p>Career guidance and counseling Communication costs (telephone, postage, fax, etc.) CTSO competitive events faculty / chaperone travel (not recommended) Education programs for personnel to stay current with all aspects of industry **Equipment for instruction (includes leasing, purchasing, upgrading, adapting) Employee morale, health, and welfare costs *Indirect Costs</p> <p>Legal expenses for administration of the Perkins award</p> <p>Maintenance, operations and repairs Materials and supplies Meetings and conferences to provide or gain technical information directly relevant to the grant Membership in business, technical, and professional organizations Mentoring and support services Personnel costs (salaries, wages, and fringe benefits) Professional and consultant services Professional development/training</p> <p>Publication and printing costs</p> <p>Rental costs of buildings and equipment **Scholarships and student aid costs for special populations **Specialized service facilities Student assessment costs to assess pre/post performance and growth</p> <p>Subscriptions to business, technical, and professional periodicals Travel Costs (**Out-of-state travel)</p>	<p>***Accreditation Costs ACTE policy seminar Activities for students younger than 7th grade Advertising and public relation costs (includes memorabilia and displays) Alcoholic beverages Alumni/ae activities Bad debts (losses from uncollectable accounts) Capital expenditures (general purpose equipment, buildings, land improvements)</p> <p>Commencement/convocation costs Contingency provisions Contract/award with suspended and debarred parties (see Administrator's Handbook) CTSO competitive events student travel Donations and contributions Entertainment (amusement and social activities)</p> <p>Expenditures that supplant (see Administrator's Handbook for definition) Fines and penalties Fundraising Goods or services for personal use (including gifts) Housing and personal living expenses for faculty Incentive for business relocation Labor relations costs Legal expenses for criminal proceedings and claims against the federal government Lobbying Losses on other sponsored agreements or contracts Membership in civic or community organizations Membership in country club, social, or dining clubs Membership in lobbying organizations Pre-award costs</p> <p>Program costs for CCCS approved Middle School level CTE Programs Religious worship, instruction, or proselytization Student certification costs unless as part of an assessment development process Travel out of the country</p>

* The aggregate "direct administrative and indirect costs" cannot exceed 5% of the allocation; the indirect cost portion cannot exceed the recipient's negotiated rate. WIOA Infrastructure costs paid by postsecondary recipients may not exceed 5% of the grant and would reduce the funds available for direct or indirect administrative costs.

** Expenditures only allowable after pre-approval by the Perkins Plan Manager through the Local Plan or direct approval.

*** Accreditation costs may be allowed in rare circumstances – contact Perkins Plan Manager for further discussion.

Note: All costs must relate to approved high school and postsecondary Career and Technical Education programs and the students, teachers, and administrators they serve.