

Strengthening Career and Technical Education for the 21st Century - PERKINS V EXPENDITURE GUIDELINES



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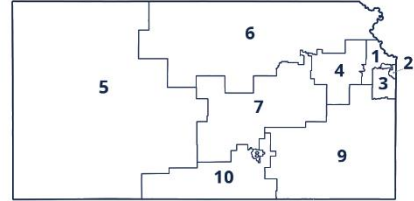


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Perkins V Expenditure Guidelines

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Perkins V Allowable Expenditures

This is not an all-inclusive list; however, it is a guideline for expenditures. For questions regarding a specific expenditure, please contact the KSDE CTE staff. The Comprehensive Local Needs Assessment articulates specific strategies to improve Perkins approved Career and Technical Education (CTE) Pathways beyond the status quo by introducing new technology, adding necessary supplies and equipment, and providing professional development to address identified needs. These expenditures, could be allowable Perkins expenditures. Just because an expense may be allowable under the regulations does not negate the state's authority to disallow that expense if it is not consistent with the state's plan for these funds. **NEW: As of FY 2020, expenditures resulting from Pathways approved in the first year of implementation are allowable expenditures.**

ITEM	EXPLANATION
Administration	<p>Perkins allows up to 5% of the total budget for local administration. This may include administrative travel, support staff, and other administrative costs directly associated with the management of approved (CTE) Pathways. List administrative cost items under the appropriate goal on the Perkins grant application.</p> <p>"The term "administration", when used with respect to an eligible agency or eligible recipient, means activities necessary for the proper and efficient performance of the eligible agency or eligible recipient's duties under this Act, including the supervision of such activities. Such term does not include curriculum development activities, personnel development, or research activities". (Perkins V SEC. 3. [20 U.S.C. 2302)</p> <p>"ADMINISTRATIVE COSTS.--Each eligible recipient receiving funds under this part shall not use more than 5 percent of such funds for costs associated with the administration of activities under this section". (Perkins V 135(d))</p> <p>NOTE: This line item cannot exceed 5% of total budget.</p>
Accounting	<p>Generally, an expense that supports payment to a clerk for time spent keeping Perkins funding fiscally sound and/or an outside accounting firm to ensure all Perkins fiscal reports are balanced. NOTE: Records of time and effort expended in this activity must be maintained to justify this line item.</p>
Advertising	<p>Expenses that are used to design and develop marketing materials for a specific Perkins approved CTE Pathway or Special Populations project. This must be tied to Comprehensive Local Needs Assessment. This may include, but is not limited to, hiring a consultant, newspaper ads, television spots, etc. NOTE: <u>All materials must have prior approval from</u></p>

	<p><u>KSDE staff before expenditures are made!</u> Consumables items such as paper, inkjets, etc. are not allowable purchases. The amount allowed for this category will be limited.</p>
Advisory Council	<p>Council members may be reimbursed for mileage and per diem for attending conferences, required meetings, judging student competitions or other activities that are closely aligned to specific Perkins approved CTE Pathways in order to increase student achievement of the local levels of performance.</p>
Assessments	<p>Assessments aligned to State-Approved Pathways could be considered eligible Perkins expenditures. LEAs must document how the assessment data gathered from the assessment will be used to improve performance, and assessment materials can only be purchased for CTE students enrolled in Perkins approved CTE Pathways. This must be tied to Comprehensive Local Needs Assessment. NOTE: In the past, Perkins contribution was scaled based on how many years the assessment was purchased. If this assessment was in year 2 (2/3) or year 3(1/3), the eligible recipient must maintain the same level of Perkins contribution in order to avoid supplanting.</p>
Career Guidance Counseling	<p>Career guidance counseling purchases include but are not limited to materials supporting Perkins approved CTE Pathways, such as career software and career assessments. This can also include attendance at conferences when it is a part of a comprehensive professional development plan. This must be tied to Comprehensive Local Needs Assessment.</p> <p><i>“Funds shall be used to support CTE programs that are of sufficient size, scope and quality to be effective, that-</i></p> <ol style="list-style-type: none"> 1. <i>provide career exploration and career development activities through an organized, systematic framework designed to aid students, including in the middle grades, before enrolling and while participating in a career and technical education program, in making informed plans and decisions about future education and career opportunities and programs of study, which may include-</i> <ol style="list-style-type: none"> A. <i>Introductory courses or activities focused on career exploration and career awareness, including non-traditional fields;</i> B. <i>Readily available career and labor market information</i> C. <i>Programs and activities related to the development of student graduation and career plans</i> D. <i>Career guidance and academic counselors that provide information on post secondary education and career options</i> E. <i>Any other activity that advances knowledge of career opportunities and assist students in making informed decisions about future education and employment goals, including non-traditional fields; or</i> F. <i>Provide students with strong experience in, and comprehensive understanding of, all aspects of an industry”.</i> <p><i>(Sec 135 Local uses of funds (B) Requirements for Uses of Funds)</i></p> <p>NOTE: In the past, Perkins contribution was scaled based on how many years the assessment was purchased. If this assessment was in year 2 (2/3) or year 3(1/3), the eligible recipient must maintain the same level of Perkins contribution in order to avoid supplanting.</p>
Communications	<p>Postage is allowable. NOTE: No consumables such as paper, inkjets, envelopes, etc. are allowable. Phone bills or Internet services are not allowable.</p>

Conferences	<i>A conference is defined as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the Federal ward. This must be tied to Comprehensive Local Needs Assessment. Allowable conference costs paid by the non-Federal entity as a sponsor or host of the conference may include rental of facilities and speakers' fees.</i>
Contracted Services	The LEA can hire consultants to provide guidance in a specific Perkins approved CTE Pathway to address the priorities of Perkins V. Costs may include, but are not limited to, the consultant fee, travel expense, per diem, and lodging. This must be tied to Comprehensive Local Needs Assessment. Expenditures for hiring a Consultant regarding activities related to the administration of the grant would be included in the 5% allowed under Administrative costs. (Also see <i>Professional Service Costs</i> below)
Curriculum	The LEA can purchase curriculum if the LEA can show that the curriculum provides a research-based instructional practice that supports employability skills, technical and academic skills; improves student performance and/or is tied to CTSO competitions, activities, and preparations and is supplemental to existing curriculum. Obtain approval for this purchase with the appropriate pathway consultant and your regional consultant prior to adopting any curriculum. This must be tied to Comprehensive Local Needs Assessment.
CTSO Advisor Expenses	Travel and resources to support CTSO Advisor's expenses are allowable as long as the CTSO is participating in professional development while attending the CTSO event. This must be tied to Comprehensive Local Needs Assessment.
CTSO Curriculum	Curriculum related to CTSO activities is allowable. This curriculum provides a research-based instructional practice that supports employability skills, technical and academic skills. Obtain approval for this purchase with the appropriate pathway consultant and your regional consultant prior to adopting any curriculum. This must be tied to Comprehensive Local Needs Assessment.
CTSO Membership Expenses (Special Populations)	CTSO Membership fees for Special Population students is allowable, if the LEA chooses to include this cost. Each eligible recipient should spend no less than 5% of the allocation on Special Populations; therefore, the CTSO Membership Expense can count toward the 5% requirement. This must be tied to Comprehensive Local Needs Assessment. This expense is NOT allowable for students outside of the Special Populations Categories.
Equipment & Equipment Maintenance	"Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5,000" (Edgar 2 CFR 200.33).

	<p>Equipment cannot make up more than 50% of the total budget and any equipment purchased requires approval from KSDE, submission of 3 bids to KSDE and completion of the purchase must be finalized by December 1 of the grant year. This must be tied to Comprehensive Local Needs Assessment.</p> <p>Equipment Maintenance can only be used to purchase/maintain state-of-the-art equipment (if part of initial purchase). NOTE: Funds cannot be used to maintain old, out of date equipment.</p>
Honorarium/ Stipends	<p>LEA staff or other qualified individuals may be paid to develop, update, or revise curriculum within Perkins approved CTE Pathways. This must be tied to Comprehensive Local Needs Assessment. LEA staff time spent in this activity must be outside of contract time. NOTE: Records of time and effort expended in this activity must be maintained to justify this line item.</p>
Institutional Memberships	<p>Only memberships in the name of the LEA or position (Institutional Memberships) may be allowed if the membership enhances alignment to the Comprehensive Needs Assessment. The membership type and organization must be specified in detail in the grant application. Personal memberships are not allowed.</p>
New Pathway Development	<p>Perkins funds can be use on the professional development, curriculum development, supplies and equipment needed to develop and implement new pathways as identified in the Local Comprehensive Needs Assessment.</p>
Professional Service Costs (this is directly related to Contracted Services)	<p>(a) Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the non-Federal entity, are allowable, subject to paragraphs (b) and (c) when reasonable in relation to services rendered and when not contingent upon recovery of the costs from the Federal government.</p> <p>(b) in determining the allowability of costs in a particular case, no single factor or any special combination of factors is necessarily determinative; however, the following factors are relevant:</p> <ol style="list-style-type: none"> (1) the nature and scope of the service rendered in relation to the service required (2) The necessity of contracting for the service, considering the non-Federal entity's capability in the particular area (3) The past pattern of such costs, particularly in the years prior to the Federal Awards. (4) The impact of Federal awards on the non-Federal entity's business (5) Whether the proportion of Federal work to the non-Federal entity's total business is such as to influence the non-Federal entity in favor of incurring the cost, particularly where the services rendered are not of a continuing nature and have little relationship to work under Federal awards. (6) Whether the service can be performed more economically by direct employment rather than contracting.

	<p>(7) The qualifications of the individual or concern rendering the service and the customary fees charged, especially on non-federally funded activities.</p> <p>(8) Adequacy of the contractual agreement for the service (e.g., description of the service, estimate of the time required, rate of compensation, and termination provisions).</p> <p>(C) In addition to the factors in paragraph (b) of this section, to be allowable, retainer fees must be supported by evidence of bonafide services available or rendered. (<i>Edgar 2 CFR 200.459</i>) This must be tied to Comprehensive Local Needs Assessment.</p>
Professional Development Activities and Training	<p>Professional development activities must be relevant to a specific Perkins approved CTE Pathway and aligned to the local Professional Development plan. Training costs are allowed when new CTE equipment is purchased and an instructor is in need of training in order to provide appropriate CTE instruction. This must be tied to Comprehensive Local Needs Assessment. Please see <i>Perkins V, Section 3 (40) A, B and Sec. 135 (b) (2) (A-I)</i> for specific clarification regarding Professional Development and allowable local uses of funds.</p>
Salaries and Benefits	<p>Costs of compensation are allowable to the extent that they satisfy the specific requirements of the job description, tie directly to one of the local uses in Perkins, do not supplant and that the total compensation for individual employees is reasonable and conforms to the established written policy of the non-Federal entity. The compensation should also follow an appointment made in accordance with a non-federal entity's laws and/or rules or written policies. (<i>EDGAR 2 CFR Part 200, 200.430</i>)</p>
Supplies and how Pathway Income connects to supplies	<p>Supplies means all tangible personal property other than those defined as <u>equipment</u>. Supplies include non-consumable materials, technology, tools and instructional resources. Supplies purchased for use specifically for Special Populations should first be considered under ADA and Special Education funding prior to utilizing Perkins funds. Examples of supplies may include: a resource book for teacher's use, manuals, tools that are a significant upgrade in technology, and industrial grade items below \$5,000. This must be tied to Comprehensive Local Needs Assessment.</p> <p>"Pathway income is gross income earned by the LEA that is directly generated by a supported activity or earned as the result of the Federal award during the period of performance. Pathway income includes, but is not limited to, income from fees for services performed, the use of rental or real personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds." (<i>EDGAR 2 CFR 200.80</i>)</p> <p>Any profit realized from supplies or equipment must go back into the Pathway and can only be spent on allowable items. NOTE: No consumables such as paper, inkjet cartridges, textbooks, drill bits, non-industrial grade items or typical day-to-</p>

	day supplies are allowable. Please remember items under \$100 should be purchased with local or weighted funding, if possible.
Substitutes	Costs for substitutes to cover classes while staff are absent from the classroom in order to address Perkins approved activities are allowable. This must be tied to Comprehensive Local Needs Assessment.
Subscriptions and Periodicals (including software)	Subscriptions and periodicals relevant to a specific Perkins approved CTE Pathway must be tied to Comprehensive Local Needs Assessment. NOTE: In the past, Perkins contribution was scaled based on how many years the assessment was purchased. If this assessment was in year 2 (2/3) or year 3(1/3), the eligible recipient must maintain the same level of Perkins contribution in order to avoid supplanting.
Teacher Externships	Participation in an externship activity must be relevant to the instructor's Perkins approved CTE Pathway. It must be tied to Comprehensive Local Needs Assessment and the cost incurred must not be more than the average reasonable cost for the same activity in the marketplace.
Travel	May include lodging, transportation, and per diem to attend meetings and conferences directly connected to Perkins. This must be tied to Comprehensive Local Needs Assessment Actual cost of food is NOT allowable! Do not list food or use receipts indicating the cost of food at any time ever!

Perkins V Unallowable Expenditures

This is not an all-inclusive list; however, it is intended as a guideline for expenditures. For questions regarding a specific expenditure, please contact the KSDE Perkins staff. This document is intended to provide guidance on often requested, but unallowable purchases under Perkins. **It is not an exhaustive list.** The eligibility 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 Pathway as approved in the local Perkins application. For questions regarding a specific expenditure, please contact the KSDE Perkins staff.

ITEM	EXPLANATION
Any costs not applicable to a specific Perkins approved CTE Pathway	All expenditures must be relevant and supportive of Perkins approved CTE Pathways.
Any costs not necessary and reasonable	All expenditures must be supportive of Perkins approved CTE Pathways, be needed for Pathway success, and be reasonable in amount.
Alcoholic Beverages	Costs of alcoholic beverages are unallowable.
Advertising and Public Relations costs	Includes memorabilia and displays (Exception – Non-Traditional. See Printing and Reproduction in Allowable Expenditures section above.)
Audits	The cost of a general school/ institution audit is not permissible.
Awards	Cash awards, medals/pins, plaques, ribbons, trophies/ certificates are not allowable
Bad Debts	Financial issues are the LEAs’ responsibility, and Perkins funds shall not be used to satisfy a LEAs’ bad debts.
Basic Tools	Basic hand tools (not considered industry grade) are not allowable. This includes welding helmets and jackets, basic tools (like hammer, saw, screwdriver) or basic printers. Anything the school should normally provide for a standard classroom is not allowed. (Exceptions – industry grade tools – high grade/ high resiliency)
Canned Curriculum	Curriculum that is not endorsed by or related to CTSO activities is not an allowable expenditure. Examples of unallowable items include a classroom set of textbooks, basic curriculum.

Capital Expenditures	Building construction, modification (includes plumbing, electrical wiring, heating/cooling systems, etc.) or land purchases. Examples include: Changes to the structure of the classroom. The addition of basic elements (countertops, sinks, etc.) are not allowable. (Exceptions – Equipment based on eligible purpose and need are allowed.)
Career & Technical Student Organizations (CTSOs)	Awards for recognition of students, advisors or other individuals are not allowable (see awards above). Examples of unallowable expenses for CTSO's include individual dues (for students who are not part of special populations); food/ lodging for students; jackets/ uniform apparel; registration fees to events, conferences; supplies, transportation of students to events.
College Prep Tests	As a direct benefit to students, college preparation tests are not allowed.
Commencement & Convocation costs	Costs incurred for commencements and convocations are unallowable.
Competitive Events	Funding to transport students to and from competitive events is considered direct assistance to students and therefore not allowable.
Consumable Supplies	Perkins funds may not be used for any item designed for single use (used and discarded). All standard classroom consumable supplies, including but not limited to: CO2 cartridges, drill bits, food, ink, toner, printer cartridges, 3D printer filament, lumber, office supplies, plants, welding rods/wire.
Contingency or "petty cash" funds	Perkins funds must be expended in the year they are authorized. Any unused funds must be returned.
Contributions or Donations	Perkins funds must be used to support Perkins approved CTE Pathways and relevant activities. They may not be used as contributions or donations.

Dues/Membership Fees	Personal memberships are not allowed. Only memberships in the name of the LEA or position may be allowed if the membership enhances alignment to the Comprehensive Needs Assessment. The membership type and organization must be specified in detail in the grant application.
Entertainment	Expenditures for entertainment or social activities such as: beverages, lodging, meals, non-working meals, transportation, gratuities are not allowed.
Equipment (for administrative or personal use)	Expenditures for equipment that is not specifically used for approved CTE Pathways and housed in appropriate classrooms/labs/workshops are not allowable.

Equipment & Supplies for Building Maintenance	The cost of supplies and equipment for building maintenance is not allowable.
Expenditures that supplant local effort	Federal funds cannot be used to provide the same services an entity had been providing with non-federal funds.
Exhibits	Perkins funding is not allowable for exhibits.
Food	(Consumable)
Fundraising	Perkins funds cannot be used to fundraise.
Furniture	Standard classroom furniture not unique to instruction is unallowable. (Exception – Perkins funds can only be used for specialized items unique to the instruction of content ((i.e. mobile light carts for plants)) or to provide reasonable accommodation to CTE students with disabilities as long as the purchase was first considered by ADA and Special Education funding.)
General Expenses	Perkins funds cannot be used for expenses which are attributed to the general operation of the LEA.
Gifts for Students	Students cannot receive direct benefit from Perkins funds; therefore gifts for students is unallowable.
Hobby Craft, leisure arts or other non-occupational item expenditures	Perkins funds can only be used for items that are tied to the Comprehensive Local Needs Assessment and align to industry standards and expectations. Items must be used for courses that enhance instruction for students to gain knowledge and skills that meet industry standards and certifications in high wage, high skills and high demand occupations. (Exceptions – Equipment based on eligible purpose and need are allowed.)
Interest/ other financial costs	Perkins funds cannot be used to pay interest or late charges.
Instructional Aids to be retained by students	Federal funds cannot be used to purchase any items that will be retained by students.
Insurance	Building, equipment or personal/LEA insurance is not allowable.
Kitchen Tools	Residential type kitchen tools are not allowable (i.e. light grade plastic products, private label products sold through home party outlets.) (Exception – industry grade tools are allowable – high grade, high resiliency.)
Leasing Vehicles or equipment	Renting or leasing of automobiles, trucks, buses, airplanes, boats, golf carts, motorcycles, tractors, or trailers is not allowable.
Legislative Expenses	Federal funds cannot be used for lobbying activities.
Maintenance Contracts or Agreements	Capital outlay and maintenance costs are not allowable.

Non CTE-Focused and Non CTE Based Conferences	Conferences that do not connect CTE instruction with industry or career development, integrate academics, promote and improve career education, work-based learning and Special Populations concerns, improve CTE instruction, or integrate technology into CTE Pathways are not allowable.
Pre-Award Costs	
Printers	Standard printers are not allowable. (Exception – specialized printers that are aligned with industry uses and are relevant to Pathway content may be allowed. i.e. 3-D or large format printers are allowable)
Promotional items	Any items for promotional use or “give away” items are not allowable.
Repair Expenditures	Repair costs of any item are not allowable with federal funds.
Replacement of lost, stolen or broken equipment	The cost of replacing federally funded equipment that is lost, stolen or broken is the responsibility of the grant recipient.
Software – Standard operating software	Standard operating software that is used throughout the institution for multiple purposes (i.e. Microsoft Office, Adobe – standard) is not allowable.
Storage files or cabinets	Standard multi-purpose furniture is not allowable.
Student Scholarships	Student scholarships are not an allowable use for Perkins funds.
Student Internships	Federal funds cannot be directly supportive of student activities.
Subscriptions to Magazines or Journals	Subscriptions that are non-technical, cannot be tied directly to a CTE Pathway, Career Education, Work Based Learning or do not enhance alignment to the Comprehensive Needs Assessment are not allowed.
Supplanting	<ol style="list-style-type: none"> 1. Using Perkins funds to provide services the recipient is required to make available under other federal, state or local laws. 2. Using Perkins fund to provide services the recipient provided with state or local funds in the prior or previous years 3. Using Perkins funds for CTE students while using local funds for the same service to non-CTE students. This includes software subscriptions for state wide initiatives such as SEL, Graduation Rate, Postsecondary Success, Kindergarten Readiness Civic Engagement or school redesign.
Textbooks	Perkins funds cannot be used to purchase student textbooks.
Transportation	Perkins funds cannot be used to provide transportation for students. The only exception to this is if students are part of a special population, and transportation is identified as a barrier to student participation and success in the CTE Pathway.

	If this transportation also provides transportation for students who are NOT in a special population, 50% of the students involved in the transportation must be identified as part of the Special Population AND transportation must be identified as the barrier being addressed. This expense can count toward the 5% required budget for Special Populations.
Tuition	Any tuition fee charged for students or teachers to attend a course for professional advancement is not allowable since it is a direct personal benefit. (Exception – conference registration fees for faculty to attend a professional development workshop, seminar or conference are permissible if the content applies to the CTE Pathway)
Travel outside the U.S.	Not allowable
University visits	Funding that provides a direct benefit to students is not allowable (a LEA cannot be used for transportation for students to visit a campus.)
Uniforms	Uniforms or any clothing that becomes a personal possession is not allowed. (Exception – Uniforms or clothing including lab coats, coveralls, gloves, etc. that will remain in the classroom or laboratory are allowable.)
Vehicles	Automobiles, trucks, buses, airplanes, boats, golf carts, motorcycles, etc.
Wages for Students	Never allowable

School Business Profits – Options for Spending Profits from a school-based Business using equipment purchased with Perkins Funds.

Calculating Net Profits:

If you used local funds to purchase consumables to use with the Perkins Equipment and are creating profits through the sale of products or services created with the equipment & consumables (coffee, t-shirts, wood for plaques, vinyl for decals, etc.), you can reimburse your district for the purchase of the consumables. In order to do so, you **must** receive prior authorization for the reimbursement through KSDE Perkins personnel. Prior authorization must occur before the consumables are purchased.

Expenditure of Net Profits:

Addition Option: Profits from the business may be used to further the Grant/Pathway objectives.

Funds must be spent on Perkins eligible activities/expenditure.

Must be spent prior to making any further draw down of Federal Funds.

Does not have to be an activity originally part of your Grant requests.

Examples:

1. Provide additional PD opportunities for CTE instructors
2. Pay CTSO advisor expenses
3. Pay for student CTSO activities (fees, registration, travel)
4. Equipment approved for purchase prior to Dec. 1
5. Supplies for CTE approved Pathways
6. Honorariums to work on CTE curriculum development/academic integration
7. You originally asked for funding to send two instructors to a conference; you can use these profits to send additional instructors to the conference.

Cost-sharing Option: Profits from the business may be used to finance the non-Federal share of the project or program.

Funds must be spent on Perkins eligible activities/expenditures.

Funds may be used to pay for activities identified in the grant that were designated as being paid for with local funds.

Examples:

1. You included PD in the Grant activities and intended to use local funds to pay for them. You could use the profits to now pay for this.
2. You planned to use local funds to bring in a consultant for _____. You could use the profits to now pay for the consultant.
3. You planned to buy Perkins eligible Supplies for a Pathway. You could now purchase them with the profits.

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