

Perkins Regulations Allowable Uses of Funds



OFFICE OF CAREER-TECHNICAL EDUCATION

Perkins V Uses of Funds

The purpose of funding under the [Strengthening Career and Technical Education for the 21st Century \(Perkins V\) Act](#) is to greater develop the academic knowledge and employability skills of secondary and postsecondary education students who elect to enroll in career and technical education programs. Perkins funds must be used to support Ohio Department of Education approved career-technical education programs.

This is not a complete list of allowable and disallowable costs as it relates to Perkins. The allowability of an expenditure should be determined by considering the grant's purpose, requirements of the Perkins V and any pertinent [federal cost guidelines](#).

Uses of Funds

Each eligible recipient that receives funds under this part shall use such funds to develop, coordinate, implement or improve career-technical education programs to meet the needs identified in the Comprehensive Local Needs Assessment described in section 134(c) of the Carl D. Perkins Strengthening Career and Technical Education for the 21st Century Act.

The six **requirements**¹ for the use of funds are:

1. Career Exploration and career development activities through an organized systematic framework;
2. Professional development for career-technical education professionals;
3. Provide within career-technical education the skills necessary to pursue high-skill, high-wage, or in-demand sectors or occupations;
4. Support integration of academic skills into career-technical education programs and programs of study;
5. Plan to carry out elements that support implementation of career-technical education program and programs of study that result in increased student achievement; and
6. Develop and implement an evaluation of the activities funded by Perkins including evaluations necessary to complete the comprehensive needs assessment.

One of the goals of the Office of Career-Technical Education is to provide recipients with technical assistance support concerning Perkins-related issues. Please consult with your education program specialist if you have questions. The following guidelines have been developed as a quick reference:

Secretarial & Administrative Costs

Administration is defined as “activities necessary for proper and efficient performance of eligible agency or eligible recipient’s duties under this act.” The definition further stipulates that administration includes supervision but does not include curriculum development activities, personnel development or research activities.

Five percent of your total Perkins dollars can be designated for this purpose Secretarial and clerical support and any supplies associated with administrative functions should be funded from this five percent administrative allotment.

¹ Perkins V Local Uses of Funds § 135(a)(b) (1)-(6).

Examples of secretarial and administrative costs include clerical support staff, supervisors and directors.

Salaries and Benefits

Salaries and benefits may be paid to a career-technical education counselor, a substitute teacher while the teacher is attending professional development or as a stipend to a teacher serving as a Career Technical Student Organization advisor. A teacher initiating a new program in an emerging program area may qualify as an allowable expense for a **maximum of three years**. Academic or ongoing teacher salaries are not allowable expenses.

Student Incentives and Awards

The intent of the Perkins legislation is to “develop more fully the academic and career and technical skills of secondary education students and postsecondary education students.” Perkins allocations must be used to fund career-technical **programs**, not individual student activities, efforts or outcomes. It is not permissible to use Perkins money to fund student incentives, awards, membership fees or to pay stipends for student employment.

Supplies

Instructional supplies and materials may be purchased using Perkins funds. Examples of allowable expenses include minor equipment such as tools, gloves and other safety gear. Upgrading technology, such as interactive whiteboard, software and computers may also be allowable provided they do not exceed \$4,999 per unit. Purchasing consumable items that support the day-to-day instructional programs and have a shelf life of less than one year are unallowable. Examples of consumable items include pencils, paper, printer cartridges, soil, plants, label makers and other items consumed or worn out with use.

Student Organizations

Perkins permits the use of grant funds to support Career Technical Student Organizations and related activities if the organization is an integral part of a career-technical education program. Funds can be used to purchase supplies or equipment for the student organization or to fund activities. However, the activity must be made available to all students in a program without regard to membership in the Career Technical Student Organization. Activities also include student preparation for and participation in technical skills competitions aligned with career-technical education program standards and curricula. Perkins funds cannot be used to pay for individual student membership, contest participation fees or associated student travel costs such as transportation, food, clothing or accommodations. Teacher expenses, such as travel, professional dues and stipends may be paid out of Perkins funds.

Promotion and Marketing

Marketing and promoting career-technical education programs through publications and advertisements is a permissible use of Perkins funds. **Allocations for these purposes should be reasonable in light of the law’s intent.** Promotional materials such as coffee mugs, pens, rulers, t-shirts, thumb drives or other items of personal property are not an allowable expenditure under Perkins.

Equipment

Equipment must be **essential** to develop the students’ occupational skills. Every school district should have an approved definition of equipment. If there is none, the federal definition is as follows:

Equipment is defined as a tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

A district may define equipment with a lower minimum acquisition cost, such as \$500 or \$1,000. Digital cameras and projectors may be classified as equipment, provided they are used for career-technical education students and programs.

Furniture is generally not considered equipment unless it is specific to training for a particular career field. Examples of permissible expenses in the furniture category would be a barber's chair or a medical bed. The purchase of desks, filing cabinets, shelving, all-terrain vehicles or a greenhouse are not permissible uses of Perkins funding.

Supplanting

SEC. 211-Fiscal Requirements of the Perkins V Guidelines indicates that “funds made available under this Act for career and technical education activities shall supplement and shall not supplant non-Federal funds (local or state funds) expended to carry out career and technical education activities.”

Supplanting occurs when federal dollars replace what is typically paid for by local or state dollars to support career-technical education programs and activities. Grant recipients must monitor expenditures to ensure that Perkins funds are not supplanting the general requirements of the local educational agencies. This law is designed to ensure that Perkins funds pay for something extra and not the day-to-day operational costs.

Perkins V Allowable and Disallowable Expenditures

The guidance document intends to provide information on often requested purchases under the Strengthening Career and Technical Education for the 21st Century (Perkins V) Act. This table is for reference purposes only and is not exhaustive of all changes or requirements; therefore, grantees are encouraged to consult the full text of the regulations in [2 CFR 200](#). All expenditures must be related to the program as approved in the local Perkins application.

REQUIRED USE OF PERKINS FUNDS Perkins V 135 (1-5) (Five Uses of Funds)

Eligible recipients are required to expend funds in the five required categories below. If no Perkins funds are budgeted for a required use, the eligible recipient must explain how local or state funds are used to meet the requirement.

(a) **GENERAL AUTHORITY** — Each eligible recipient that receives funds under this part shall use such funds to develop, coordinate, implement, or improve career and technical education programs to meet the needs identified in the comprehensive needs assessment described in section 134(c). In general, funded activities must improve the quality of approved programs, enhance instruction and align with industry standards. Items must supplement and not supplant local funds.

(b) **REQUIREMENTS FOR USES OF FUNDS** — Funds made available to eligible recipients under this part shall be used to support career and technical education programs that are of sufficient size, scope and quality to be effective and that—

1. 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.
2. Provide professional development for teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals.

3. Provide within career and technical education the skills necessary to pursue careers in high-skill, high-wage or in-demand industry sectors or occupations.

4. Support integration of academic skills into career and technical education programs and programs of study.

5. Plan and carry out elements that support the implementation of career and technical education programs and programs of study and that result in increasing student achievement of the local levels of performance established under section 113.

6. Develop and implement evaluations of the activities carried out with funds under this part, including evaluations necessary to complete the comprehensive needs assessment required under section 134(c) and the local report required under section 113(b)(4)(B).

(c) **POOLING FUNDS** — An eligible recipient may pool a portion of funds received under this Act with a portion of funds received under this Act available to one or more eligible recipients to support implementation of programs of study through the activities described in subsection (b)(2).

(d) **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 Allowable Expenditures

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| <ul style="list-style-type: none"> • Administrative Costs • Career guidance and counseling • Communication costs (publications, postage) • Compensation for instructors (salaries, wages, fringe benefits) - three-year maximum • Contracted services • Career-Technical Student Organization advisor costs (advisor extra-duty pay/stipend and advisor travel) Conference/competition registration, travel, lodging Funding may not be used to pay for student membership dues. • Curriculum development • Displays, demonstrations and exhibits of career-technical education coursework and projects • Equipment and **supplies for approved career-technical education instruction • Instructor travel, meals lodging for approved career-technical education travel identified in current year Perkins plan • Marketing and outreach activities (newspapers, radio, TV, magazines) • Meetings and conferences must be properly documented and follow all basic cost principles | <ul style="list-style-type: none"> • Institutional memberships and subscriptions - membership must be for the position, not the person • Professional development costs • Professional service costs (consultants) • Program evaluation • Publication and printing costs • Remedial services (curriculum modification, equipment modification, classroom modification, supportive personnel, and instructional aids and devices) • Perkins dollars may not be used to fund remedial courses (courses designed to provide instruction in reading, writing and mathematics for students who have not acquired the basic academic skills necessary to succeed in general or in career-technical education courses) • Rental/lease costs of buildings and equipment • Stipends • Substitute teachers (salary and benefits) -time and effort reporting still required for substitute teachers • Teacher in-service • Transportation costs (associated with excursions and extended learning opportunities tied directly to career-technical education coursework) |
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** Purchasing consumable items that support the day-to-day instructional programs and have a shelf life of less than one year are unallowable. Examples of consumable items include pencils, paper, printer cartridges, soil, plants, label makers and other items consumed or worn out with use.

Perkins V Disallowable Expenditures

- Alcoholic Beverages
- Awards such as medals, plaques, trophies and certificates
- Capital expenditures (building construction, modification includes plumbing, electrical wiring, heating, cooling systems and more) or land purchases
- Career Technical Student Organization student lodging, food, registration fees and dues
- Classroom furniture (standard classroom furniture not unique to the instructional program)
- Commencement and convocation costs
- Consumable items for standard classroom operations (paper, CO2 cartridges, batteries, toner, food, 3D printer cartridges, varnish, drill bits, plants, potting soil)
- Contributions and donations
- Individual dues/memberships to professional organizations or societies
- Food and drinks for summer camps or extended day activities
- Games (instructional or non-instructional)
- General storage (files, cabinets)
- Gifts, door prizes
- Insurance
- Instructional aids, uniforms, jump drives, tools or other items to be retained by students
- Interest and other financial costs
- Meals, banquets, tickets to sporting events, entertainment
- Promotional materials, such as t-shirts, pens, cups, key chains or other items of personal property
- Remedial courses (courses designed to provide instruction in reading, writing, and mathematics for students who have not acquired the basic academic skills necessary to succeed in general or in career and technical education courses)
- Student expenses/direct assistance to students (tuition, fees, insurance, other expenses)
- Supplanting
- Tuition costs, university and distance learning fees
- Vehicles such as automobiles, trucks, buses, airplanes, boats, golf carts, snow mobiles, motorcycles, all-terrain vehicles
- Textbooks for existing courses, unless supplemental
- Purchases made outside the Period of Availability
- Purchases not connected to the Comprehensive Local Needs Assessment and Local Application