



Perkins IV

Carl D. Perkins Career and Technical Education Improvement Act of 2006

FACT SHEET

Non-allowable Expenditures

It is the responsibility of the local board of education to sustain local career and technical education (CTE) programs. Section 311(a) of the Perkins IV states, "Funds made available under this Act for career and technical education activities shall supplement, and shall not supplant, non-Federal funds expended to carry out career and technical education activities and tech prep program activities." The following is based on information found in the American Vocational Association's "Audit Handbook" (Ch. 4, Pg. 19) which states:

"The meaning of the phrase "improve vocational education programs" is not defined in the regulations. The Secretary does not believe that it is possible to develop a definition of 'program improvement' that would apply in all cases (57 FR 36827). It is clear you may not use federal funds to maintain the status quo.

The California Department of Education (CDE) has determined that the items on this list would be considered non-allowable expenditures of Perkins IV funds. While this is not a complete list of items that should not be purchase with Perkins funds, the list does provide some guidance regarding commonly seen non-allowable expenditures. If there is a question regarding an allowable expenditure it is advised that you contact a Perkins IV consultant at the CDE.

- Consumable supplies to be made into products to be sold or to be used personally by students, teachers, or other persons (paper ink, CO₂ cartridges, etc.)
- Standard classroom consumable supplies, except those required to provide additional services to special population students or are beyond the core program.
- Contingency or "petty cash" funds
- Contributions and donations
- Dues/memberships to professional organizations or societies
- Equipment and supplies for building maintenance
- Fines and penalties
- Standard classroom furniture, files, and equipment not specific and unique to the instructional program (tables, chairs, desks, general storage, whiteboards, etc.) or used by the teacher (Overhead, LCD projectors, laptops, etc.)
- General storage files or cabinets not designed to store specific tools or equipment
- Gifts, door prizes, etc.
- Instructional aids, uniforms, tools, laptops or other items to be used by a limited number of students or retained by students
- Interest and other financial costs

- Lodging, food, dues, individual transportation, or dues for Career Technical Student Organizations
- Maintenance contracts or agreements
- Excessive installation costs for equipment purchased with Perkins funds
- Any entertainment costs, including meals or banquets.
- Promotional items, such as T-shirts, pens, cups, key chains, and other memorabilia.
- Student tuition costs or university fees.
- Fees for Industry certification examinations or other costs related to certification, licensure, permits, etc. (Welding certification, Certified Nursing Assistant, Cisco, A++, Automotive Service Excellence, etc.)
- Purchase or lease of passenger vehicles including vehicles such as automobiles, trucks, buses, utility vehicles, airplanes, boats, and golf carts.
- Remediation of students
- Purchasing, constructing, renovating or remodeling facilities.
- Equipment or supplies not used directly to teach skills to students, including electronic student response systems (Quizdoms, SMART Boards, etc.)
- Administrative or supervisory salaries (unless this is a portion of the 5% allowed for administering the funds)
- Administrative and clerical activities related to the management of the Perkins funds. These costs must be charged to the 5% allowed for administering the funds.
- Salaries or wages paid to students
- Conference travel unrelated to career and technical education program improvement
- Out-of-state travel not directly related to program improvement activities outlined in the local plan
- Student instructional costs or tuition of either technical or academic courses used to meet remediation, graduation, degree or certificate requirements.
- Costs of advertising and public relations designed to solely promote the LEA
- Student expenses/Direct assistance to students
- Insurance/Self-Insurance
- Audits, except single audit
- Expenses that supplant
- Alcohol
- Fund Raising
- Individual Membership fees
- Others, as evaluated on a case-by-case basis