

# Perkins Grant

## Non-Allowable Use of Funds

**Test for Allowable Use of Funds:** instructional materials, software and/or equipment must enhance instruction for students to gain knowledge and skills that meet industry standards and expectations in high wage, high skill and high demand occupations.

Expenditure Category (non-allowable)	Description/additional detail
<b>Fiscal Expenses</b>	
Audits	The cost of a general school/institution audit is not permissible BUT the portion directly attributable to auditing the Perkins grant may be charged against the 5% administration category
Capital Expenditures	Building modifications, attachments, accessories, construction (including plumbing, wiring, HVAC, etc.) or land purchases are not approvable
Computers	Chromebooks are not approvable for purchase with Perkins Funds. Computers must be of industry standard that are found in the business world.
Contributions and donations to contingency or "petty cash" funds	These contributions and funds are not approvable
CTE Teacher and Staff Salaries	Perkins funds may support a teacher and/or staff member's salary, however the State has a "three-year rule" on salaries using Perkins funding. A CTE related position will be funded for three years only. It is the responsibility of the local board of education to sustain this position after the first three years
Dues	Dues to professional or other organizations are not approvable
Fines and penalties	Fines and penalties of any type are not approvable
Fundraising	Perkins funds are not allowed to be used for fundraising
Insurance	Building, equipment or personal/institutional insurance is not allowable
Interest and other financial costs	Any interest paid or other financial costs such as audits are not approvable
Memberships	Memberships in civic or community organizations are not allowed
Supplanting is not allowable	<ol style="list-style-type: none"> <li>Using Perkins funds to provide services the recipient is required to make available under other federal, state or local laws</li> </ol> <p style="text-align: center;"><b>or</b></p> <ol style="list-style-type: none"> <li>Using Perkins funds to provide services the recipient provided with state or local funds in the prior or previous years.</li> </ol>

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<b>Career Technical Student Organizations</b>	
Career Technical Student Organizations	<p>Awards for recognition of students, advisors or other individuals are not approvable including:</p> <ul style="list-style-type: none"> <li>○ Cash Awards</li> <li>○ Medals/Pins</li> <li>○ Plaques</li> <li>○ Ribbons</li> <li>● Advisor/Student registration fees to events, conferences, activities</li> <li>● Dues (student or advisor)</li> <li>● Food for students</li> <li>● Jackets/uniform apparel</li> <li>● Lodging for students</li> <li>● Printing and disseminating of non-instructional materials</li> <li>● Supplies</li> <li>● Start-up kits</li> <li>● Student/Advisor expenses at CTSO conferences</li> <li>● Transportation of students to CTSO conferences</li> </ul>
<b>Construction</b>	
Construction or renovation costs	Construction costs and materials for a permanent structure (e.g., greenhouse) or anything that becomes <i>a part of</i> a permanent structure are not allowable expenditures
Installation	Expenses for installing equipment or materials including wiring are not approvable. Perkins funds <i>may be used</i> for professional development for the use or set-up of equipment.
<b>Entertainment</b>	
Entertainment <i>(There is a high burden of proof to justify the expenditure of Perkins funds for a meal. Please refer to the Nebraska Grants Management Manual for more details)</i>	<p>Non-allowable expenditures for entertainment or social activities include:</p> <ul style="list-style-type: none"> <li>● Beverages</li> <li>● Lodging</li> <li>● Meals <i>Non-working meals</i></li> <li>● Transportation</li> <li>● Gratuities</li> <li>● Gifts, giveaways, promotional materials</li> </ul>

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<b>Entertainment</b>	
Meals	<p>Banquets and meals are considered entertainment expenses are not approvable. Working lunches (such as for an advisory committee) and that are essential to the meeting and the agenda reflects that work is taking place <b>are</b> permissible.</p> <ul style="list-style-type: none"> <li>• Alcoholic Beverages are not allowable (see EDGAR 2CFR, Section 200.423)</li> </ul>
Promotional materials are not approvable	<p>Examples:</p> <ul style="list-style-type: none"> <li>• Cups/glasses</li> <li>• Banners</li> <li>• Advertising</li> <li>• Folders or bags</li> <li>• Gratuitous items</li> <li>• Key chains</li> <li>• Public Relations Costs</li> <li>• Gifts (of any kind)</li> <li>• Notepads</li> <li>• Pens/Pencils</li> <li>• T-shirts</li> </ul>
<b>Equipment and Tools</b>	
Basic Tools	<p>Basic hand tools or tools that would not be considered innovative are not allowable (e.g., chisels, clamps, gardening tools, hammers, hand saws, levels, planes, pliers, punches, rasps, screwdrivers, tape measures, trouble lights, vise grips, wrenches, boring sets, reamers, and thread taps) are <b>not</b> allowable.</p> <p>Ergonomic and/or state-of-the-art tools and tool kits that are part of an innovative program that combines rigorous academic instruction with career education <b>are</b> allowable.</p>
Equipment	<p>Expenditures for equipment that are not specifically used for approved career technical education courses/programs of study and are housed in appropriate CTE classrooms/labs/workshops are <b>not</b> allowable.</p> <p>Equipment that is used for general administrative or personal use is <b>not</b> allowed</p> <p>Equipment that is mounted or becomes a part of a building or structure is <b>not</b> allowed</p> <p>Equipment warranties and service contracts beyond the current grant year are not allowed. This includes any warranties on computers or other electronic items that are considered supplies.</p> <p>Equipment and supplies needed for building maintenance are <b>not</b> allowed</p> <p>* Equipment must be inventoried and clearly labeled as purchased with Perkins funds</p> <p>Equipment for CTE <i>school-based enterprises</i> are allowable if industry grade. Equipment that is hobby, craft or non-occupational is not approvable.</p>

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Equipment and Tools	
Culinary/Kitchen Tools	<p>Basic kitchen and culinary tools are not approvable. This includes flatware, dishes, food containers, spatulas, whisks, etc. Any tools or equipment for culinary must be industry grade and commonly found in professional culinary kitchens</p> <p>Residential type kitchen tools are not allowable (e.g., salt and pepper shakers, flatware, dishes, spatulas, private label products sold through home party outlets, light-grade plastic products)</p> <p>Equipment <b>MUST</b> be industry grade and quality and demonstrate or showcase the most recent technology within the category. Examples of residential grade equipment that would <b>not</b> be allowable include:</p> <ul style="list-style-type: none"> <li>• Electric ranges (Low end, coil burner)</li> <li>• Washers/dryers</li> <li>• Dishwashers</li> <li>• Pressure canners</li> <li>• Food dehydrators (unless they are industry-grade)</li> <li>• Quilting machines</li> <li>• Embroidery machines (unless industry grade and tied directly to a school-based enterprise)</li> </ul>
Equipment—repair, or replacement of lost, stolen or broken	The cost of replacing or repairing federally funded equipment that is lost, stolen or broken is the responsibility of the grant recipient
Equipment—uncommon	<p>Animal Cages/Containment Units</p> <p>Approvable <b>only if industry/commercial grade</b> that have a long time-span for use as in multiple years.</p> <p>Airplanes (Nebraska does not currently have a program of study)</p>
Equipment—uncommon	<p>Food dehydrator</p> <p>Exception would be the written rationale for the item and whether or not it is a part of the Food Science courses.</p> <p>Automobiles</p> <p>Chicken Tractor</p>

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<b>Other</b>	
Furniture	<p>Furniture is <b>not</b> approvable. Furniture required to make reasonable accommodation for a student with disabilities may be approvable</p> <p><i>Furniture that is designed to collapse and add flexible workspace is nonessential, would be considered classroom furniture so would not be allowable.</i></p> <p><i>Exception: if the furniture is unique to a tool or piece of equipment and is required for that tool or equipment to operate safely and properly, furniture may be approvable.</i></p>
Maintenance contracts or agreements	These contracts or agreements are not approvable. This includes repair plans that may be purchased when purchasing a piece of equipment
Repair expenditures	Repairs (e.g., car repairs) are <b>not</b> allowable
Storage	Storage files or cabinets are <b>not</b> approvable
Vehicles	Purchase or leasing of automobiles, trucks, buses, airplanes, boats, golf carts, motorcycles, tractors, trailers
<b>Instructional Materials</b>	
Career Information System Subscriptions	Because Nebraska provides a statewide career information system (Nebraska Career Connections) that is partially funded with Perkins funds, subscriptions to other career information systems are <b>not</b> approvable with Perkins funds
Certifications or Certification Exams	<p>Perkins funds may not be used to pay for an individual certification or certification exams or tests as this is considered a benefit to individual students. Perkins funds may <i>not</i> be used for industry recognized certifications. (This applies to students and teachers. I.e., Microsoft Office Specialist Certification licensing, OSHA Construction Safety Certification)</p> <p>* MOS Certification <i>Practice Tests</i> (GMetrix) licensing may be allowable.</p> <p>*Professional development is approvable as long as it is not credit bearing.</p>
College Preparatory Courses or Materials On-line college prep tests	These would be considered a direct benefit to the student and are not approvable
Consumable Instructional Materials	Any instructional materials that are consumable (one-use only) or that are retained by the student are not approvable

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<b>Instructional Materials</b>	
Distance Learning Fees	Fees associated with operation of distance learning are <b>not</b> approvable as it provides a direct benefit to students
Electronic Instructional Materials*	*Subscription-based fees that supplement CTE classroom instruction <b>CAN</b> be purchased
Software for Use Outside the CTE Classroom/Lab	Instructional materials, software or equipment that is used in hobby, craft or leisure arts courses are not approvable for reimbursement. Software is only approvable if it is for use in career-technical skill enhancement directly tied to the CTE program of study and directly to instruction in the classroom/laboratory/workshop. Perkins funds cannot be used to purchase software or upgrades for additional alternative uses (e.g., software such as Striv, Wirecast Pro or other software used for videography or editing for athletic or other school activities such as plays, performances, etc.)
Subscriptions	Subscriptions to magazines or journals are not approvable
Textbooks	Textbooks are not approvable expenditures  Exception: Textbooks and instructional materials for new programs or new courses that are part of a new program of study not previously provided by the school provided the curriculum is tied to current industry standards. <b>(Workbooks or “consumable” items are not approvable)</b>
Journalism courses or materials	Journalism is not a part of a CTE program of study.
Tuition and Fees	Tuition and fees associated with dual-credit or advanced placement coursework including testing and textbooks are <b>not</b> approvable

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<b>Supplies</b>	
Consumable supplies or equipment	Standard classroom consumable and not allowable supplies including but not limited to: <ul style="list-style-type: none"> <li>• CO2 cartridges</li> <li>• Drill bits</li> <li>• Food</li> <li>• Ink</li> <li>• Lumber</li> <li>• Office supplies (e.g., markers, glue, shears, thank-you notes)</li> <li>• Paper</li> <li>• Plants</li> <li>• Potting soil</li> <li>• Printer cartridges</li> <li>• Replacement batteries</li> <li>• Safety glasses/goggles</li> <li>• Toner cartridges including extra cartridges purchased with a new printer</li> <li>• Welding rods/wire</li> <li>• Welding gloves/jackets</li> <li>• Whiteboards individualized for students</li> <li>• Workbooks</li> </ul>
<b>Professional Development</b>	
Conferences (CTE Conferences only are permissible)	Conference registration fees for teachers to attend a CTE-focused professional development workshop, seminar or conference <b>are</b> permissible.
Non CTE-focused Conference Expenses	Perkins can only pay for the expenses of CTE teachers, School Counselors or Perkins Administrators attending conferences that are <b>directly related</b> to CTE instruction.
<b>Student Assistance</b>	
Child Care	Not approvable except in the instance of special populations such as single parents participating in special CTE assistance programs.
College Visits	Funding to transport students to and from college visits or to and from student state conferences (e.g., Career and Technical Education Student Organization leadership or competitive events) would be considered direct assistance to students and therefore <b>not</b> allowable.

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College Tuition and Fees	This includes books, tools and other items the student be required to have except as provided to non-traditional students such as single parents, single pregnant women and displaced homemakers or certain members of special populations.
Direct assistance to students is not approvable <i>(An exception may be available in special cases dealing with identified special populations in special CTE programs. Permission is required.)</i>	The following forms of assistance are not approvable with Perkins funds: <ul style="list-style-type: none"> <li>• Certification test costs</li> <li>• Childcare</li> <li>• Fees</li> <li>• Jackets/T-Shirts</li> <li>• Lodging</li> <li>• Meals</li> <li>• Personal tools or equipment retained by students</li> <li>• Textbooks</li> <li>• Tools</li> <li>• Transportation</li> <li>• Tuition</li> <li>• Uniforms or any clothing including lab coats, coveralls, gloves, etc.</li> <li>• Workbooks</li> </ul>
Dues/Membership Fees	Memberships for students, faculty, or administration for career and technical student organizations, professional organizations or societies.
Instructional aides to be retained by students	Instructional materials that become the property of the student are not approvable.
Middle school (7-8 only) expenditures for hobby, craft, leisure arts, or other non-occupational, exploration or preparation courses	Middle school (7-8 only) purchases would be allowable ONLY if they are to modernize, improve or expand CTE offerings AND align them to current industry standards and expectations. Must also be used for a course or courses that enhance instruction for students to gain knowledge and skills that meet industry standards and certifications in high wage, high skills and demand occupations. The key is career skills development (not family or personal development) aligned to business/industry standards and focus on H3 careers.
Non-CTE Courses or Activities	Expenditures for students not enrolled in CTE are not approvable.
Pre-7 <sup>th</sup> grade	No funds can be used to provide career education programs to students prior to the 7 <sup>th</sup> grade (pre-7 <sup>th</sup> grade students CAN use equipment in NCE classes that was purchased for 7-12 students)
Postsecondary fees	Any fees for students or teachers related to postsecondary education are not approvable.
Remedial courses	Remedial or developmental courses are not approvable

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Scholarships	Perkins funds may not be used for scholarships or awards.
Student Assessments	Individual student assessments that are specific to each student are not allowable, e.g., Strengths Finders, etc.
Tests	College-prep tests or any test charging a “fee per student” are considered a direct benefit to students and are not allowable.
Tuition costs	Any <b>tuition</b> fee charged for students to attend a course is not allowable because it would be considered a direct benefit.
<b>Travel</b>	
Student Related Travel	Travel related to CTSO or student activities is not approvable. However, Travel costs (transportation only) for CTE students to attend field trips and laboratory experiences directly related to approved career education activities are permissible.
Travel outside of the US	Any travel outside the United States is not approvable with Perkins Funds

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