

FY-19 Carl Perkins Allowable and Non-Allowable Expenditures

Two federal statutes guide expenditures for your grant: 1) Carl Perkins Act and 2) the [Code of Federal Regulations](#) (CFR). The table in this document is a list of **allowable and non-allowable** expenditures. Please use it as you develop your budget and identify expenses for your grant. Note: **This list is not all-inclusive**—it identifies categories and, in some instances, examples.

The Basics

When creating your budget and spending your approved budget, keep in mind that all **costs must meet these criteria**:

1. **Necessary, reasonable and allocable.**
 - Reasonable—Cost is recognized as ordinary and necessary for the operation of the grant, is market price for comparable goods or services and has no significant deviation from the established prices.
 - Allocable (CFR 200.405)—Incurred specifically for the grant, benefits grant other work and is necessary to overall operations of the entity.
2. **Conform to federal law and grant terms.**
 - Examples from Perkins Law:
 - Challenging academic and technical standards (Sec. 2)
 - Preparation for high skill, high wage and high demand occupations (Sec. 2)
 - Grant funds **will supplement and not supplant** (Sec. 311)
 - See below table that includes Code of Federal Regulations
3. **Is consistent with state statutes and state / local policies.**
 - All expenditures must be consist with Oklahoma statutes and the school's policies
4. **Is consistently treated.**
 - An expenditure may not be assigned to the grant as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the grant as an indirect cost.
5. **Is in accordance with Generally Accepted Accounting Principles (GAAP).**
6. **Is not included as a match for another federal award.**

7. Has a net of applicable credits.

- Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the Federal award as direct or indirect (F&A) costs. Examples of such transactions are purchase discounts, rebates or allowances; recoveries or indemnities on losses, insurance refunds or rebates; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the non-federal entity relate to allowable costs, they must be credited to the federal award either as a cost reduction or cash refund, as appropriate.

8. Is adequately documented.

- This refers to required school documentation/written policies maintained at the local level:
 - Time & effort documentation
 - Inventory management system
 - Procurement
 - Conflict of interest
 - Etc.

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Expenditures	Allowable	Non-Allowable
<p>Advertising and Public Relations</p> <p>Advertising means the costs of advertising media and corollary administrative costs. Advertising media include magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals and the like.</p> <p>Public Relations includes community relations and means those activities dedicated to maintaining the image of the school or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.</p> <p>Source: CFR Sec. 200.421</p>	<p>The only advertising media are those solely for</p> <ul style="list-style-type: none"> • Recruitment of personnel required by the school for performance of the grant • Procurement of goods and services for performance of the grant • Disposal of scrap or surplus materials acquired in the performance of the grant, except when the school is reimbursed for disposal costs at a predetermined amount. • Program outreach and other specific purposes to meet requirements of the grant • Notices of funding opportunities and financial matters <p>The only public relations costs are:</p> <ul style="list-style-type: none"> • Costs specifically required by the federal award • Costs of communicating with the public and press pertaining to specific activities or accomplishments resulting from performance of the federal award • Conducting general liaison with news media and public relations officers to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notices of funding opportunities and financial matters, etc. 	<p>All advertising and public relations costs other than those specified in “Allowable” section are unallowable:</p> <ul style="list-style-type: none"> • Advertising that solely promotes the school • Meetings • Conventions • Convocations • Costs of promotional items • Displays • Demonstrations • Exhibits • Gifts • Hospitality suites • Meeting rooms • Models • Other facilities used for shows or special events • Souvenirs
<p>Advisory Councils</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> • Advisory Council activities are unallowable.
<p>Alcoholic Beverages</p> <p>Source: CFR 200.423</p>		<ul style="list-style-type: none"> • Costs of alcoholic beverages are unallowable.
<p>Alumni Activities</p>		<ul style="list-style-type: none"> • Activities in support of or for alumni are unallowable.

Expenditures	Allowable	Non-Allowable
<p>Source CFR 200.424</p> <p>Audit Services</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> Audit services expenditures are unallowable
<p>Bad Debts</p> <p>Source: CFR 426</p>		<ul style="list-style-type: none"> Bad debts (debts which have been determined to be uncollectable), including losses (whether actual or estimated) arising from uncollectable accounts and other claims, are unallowable. Related collection costs and related legal costs arising from such debts after they have been determined to be uncollectable are also unallowable.
<p>Bonding Costs</p> <p>Bonding costs arise when the federal awarding agency requires assurance against financial loss to itself or others by reason of the act or default of the non-Federal entity. They arise also in instances where the nonfederal entity requires similar assurance, including bonds as bid, performance, payment, advance payment, infringement and fidelity bonds for employees and officials.</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> Bonding costs are unallowable.
<p>Collections of Improper Payments.</p> <p>Source: CFR 200428</p>	<p>The costs incurred by a nonfederal entity to recover improper payments are allowable as either direct or indirect costs, as appropriate. Amounts collected may be used by the nonfederal entity in accordance with cash management standards set forth in §200.305 <i>Payment.</i></p>	
<p>CTSOs (CareerTech Student Organizations)</p>		<ul style="list-style-type: none"> CTSO-related activities are unallowable.

Expenditures	Allowable	Non-Allowable
Source: Federal Legislation Division, Oklahoma Department of Career and Technical Education		
<p>Commencement and Convocation Costs</p> <p>Source: CRF 200.429</p>		<ul style="list-style-type: none"> Costs for commencement and convocation are unallowable.
<p>Compensation—Personal Services</p> <p>Includes all remuneration paid for services during the period of the grant including wages and salaries (also see Fringe Benefits).</p> <p>Source: CFR 200.430</p>	<ul style="list-style-type: none"> These are detailed and lengthy guidelines. See Code of Federal Regulations (CFR) 200.430 	<ul style="list-style-type: none"> All gifts including prepaid debit or gift cards are unallowable.
<p>Compensation—Fringe Benefits</p> <p>Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages.</p> <p>Source: CRF 200.431 and Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>	<ul style="list-style-type: none"> These are detailed and lengthy guidelines. See Code of Federal Regulations (CFR) 200.431 	<ul style="list-style-type: none"> Prepaid debit and gift cards are unallowable.
<p>Conferences (Sponsored or hosted by the grantee)</p> <p>Definition: Meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the school and is necessary and reasonable for successful performance under the Carl Perkins grant.</p>	<p>Costs paid by the school as a sponsor or host may include the following:</p> <ul style="list-style-type: none"> Rental of facilities Speakers' fees Local transportation Other items incidental to such conferences unless restricted by the grant <p>*See Travel for regulations related to traveling to a conference or professional development related activities.</p>	<ul style="list-style-type: none"> Payments for food and/or beverages are unallowable. <p>If school funds are used to pay for food at a Carl Perkins sponsored meeting or conference, the school should make clear through a written disclaimer or announcement that federal funds were not used for payment to pay for the cost of the food or beverages.</p>

Expenditures	Allowable	Non-Allowable
<p>CFR Sec. 200.432</p> <p>Contingency Provisions</p> <p>Contingency is that part of a budget estimate of future costs (typically of large construction projects, IT systems or other items as approved by the Federal awarding agency) which is associated with possible events or conditions arising from causes the precise outcome of which is indeterminable at the time of estimate, and that experience shows will likely result, in aggregate, in additional costs for the approved activity or project. Amounts for major project scope changes, unforeseen risks, or extraordinary events may not be included.</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> Contingency costs are unallowable.
<p>Contributions and Donations</p> <p>Source: CFR 400.434</p>		<ul style="list-style-type: none"> Costs of contributions and donations, including cash, property, and services, from the nonfederal entity to other entities, are unallowable.
<p>Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and Patent Infringements</p> <p>Source: CFR 400.435</p>		<ul style="list-style-type: none"> All costs related to defense of criminal, civil or administrative proceedings are unallowable.
<p>Depreciation</p> <p>Depreciation is the method for allocating the cost of fixed assets to periods benefitting from asset use.</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> Depreciation is unallowable.

Expenditures	Allowable	Non-Allowable
<p>Employee Health and Welfare Costs</p> <p>The improvement of working conditions, employer-employee relations, employee health and employee performance.</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> Employee health and welfare costs are unallowable.
<p>Entertainment</p> <p>Source: CFR 200.438</p>		<ul style="list-style-type: none"> Costs of entertainment, including amusement, diversion and social activities, and any associated costs are unallowable.
<p>Equipment, Including General Purpose Equipment and Other Capital Expenditures</p> <p><i>Equipment</i> 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 the lesser of the capitalization level established by the nonfederal entity for financial statement purposes or \$5,000.</p> <p>Components that are purchased to work as a single unit should be listed and coded as equipment if their cumulative pricing meets or exceeds the \$5,000 threshold.</p> <p><i>General purpose equipment</i> means equipment that is not limited to research, medical, scientific or other technical activities.</p> <p><i>Capital expenditures</i> means expenditures to acquire capital assets or expenditures to make additions,</p>	<p>Exemplary instruction-based examples:</p> <ul style="list-style-type: none"> Information technology equipment and systems HVAC equipment Instructional reproduction and printing equipment (limited) High-tech/commercial grade equipment Ironworker/piper-bending Lawn tractor for landscaping training <p>Note: Budget narrative should include justification as to why the expenditure is reasonable and necessary.</p>	<ul style="list-style-type: none"> Basic/required equipment for start-up of a program Non-commercial/household grade equipment Capital expenditures for general purpose equipment, buildings, and land Capital expenditures for improvements to land, buildings or equipment that materially increase their value or useful life are unallowable. <p>Non-instruction based examples—items attached to and/or used for the functioning of the school:</p> <ul style="list-style-type: none"> office equipment and furnishings modular offices telephone networks information technology equipment and systems HVAC reproduction and printing equipment motor vehicles

Expenditures	Allowable	Non-Allowable
<p>improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life.</p> <p>Source: CFR 200.439 and Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		
<p>Exchange Rates</p> <p>Fluctuations in exchange rates</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> • Exchange rates are unallowable.
<p>Fines, Penalties, Damages and Other Settlements</p> <p>Source: CFR 200.441</p>		<ul style="list-style-type: none"> • Costs resulting from nonfederal entity violations of, alleged violations of or failure to comply with federal, state, tribal, local or foreign laws and regulations are unallowable, except when incurred as a result of compliance with specific provisions of the federal award, or with prior written approval of the federal awarding agency. See also §200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements.
<p>Fundraising and Investment Management Costs</p> <p>Source: CFR 200.442 & Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> • Costs of fundraising and investment management are unallowable.
<p>Gains and losses on disposition of depreciable assets</p>		<ul style="list-style-type: none"> • Gain and losses on disposition of depreciable assets are unallowable.

Expenditures	Allowable	Non-Allowable
Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education		
<p>General Costs of Government</p> <p>Source: CFR 200.444</p>		<ul style="list-style-type: none"> For states, local governments and Indian tribes, the general costs of government are unallowable.
<p>Goods or Services For Personal Use</p> <p>Source: CFR 200.445</p>		<ul style="list-style-type: none"> Costs of goods or services for personal use of the school's employees are unallowable.
<p>Idle Facilities and Idle Capacity</p> <p>Source: CFR 200.446</p>		<ul style="list-style-type: none"> Idle facilities and idle capacity are unallowable.
<p>Insurance and Indemnification</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> Costs of insurance and indemnification are unallowable.
<p>Intellectual Property</p> <p>Source: CFR 200.448</p>	<p>The following costs related to securing patents and copyrights are allowable:</p> <ul style="list-style-type: none"> Costs of preparing disclosures, reports and other documents required by the federal award and of searching the art to the extent necessary to make such disclosures. Costs of preparing documents and any other patent costs in connection with the filing and prosecution of a United States patent application where title or royalty-free license is required by the federal government to be conveyed to the federal government. General counseling services relating to patent and copyright matters, such as advice on patent and copyright laws, regulations, clauses and employee intellectual property agreements. (See also §200.459 Professional service costs.) 	<p>The following costs related to securing patents and copyrights are unallowable:</p> <ul style="list-style-type: none"> Costs of preparing disclosures, reports and other documents and of searching the art to make disclosures not required by the federal award. Costs in connection with filing and prosecuting any foreign patent application or any United States patent application, where the federal award does not require conveying title or a royalty-free license to the federal government.
<p>Interest</p>		<ul style="list-style-type: none"> Costs incurred for interest are unallowable.

Expenditures	Allowable	Non-Allowable
<p>Source: CFR 200.449 & Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		
<p>Lobbying</p> <p>Source: CFR 200.450 & Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> • All lobbying activities are unallowable.
<p>Losses on Other Awards or Contracts</p> <p>Source: CFR 200.451</p>	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • All losses on other awards or contracts are unallowable.
<p>Maintenance and Repair Costs</p> <p>Costs incurred for utilities, insurance, security, necessary maintenance, janitorial services, repair or upkeep of buildings and equipment that neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition.</p> <p>Source: CFR Sec. 200.452 and Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>	<ul style="list-style-type: none"> • As a part of the purchase of new equipment or supplies, a maintenance agreement is allowable. 	<ul style="list-style-type: none"> • All other maintenance and repair costs are unallowable.
<p>Materials and Supplies Including Computing Devices</p> <p><i>Supplies</i> means all tangible personal property other than those described in Equipment less than \$5000.</p> <ul style="list-style-type: none"> • General supplies are used within a short period of time or consumed with use. • Durable supplies have a life-span greater than one year. 	<ul style="list-style-type: none"> • Costs for materials, supplies and fabricated parts necessary to carry out the grant are allowable. • Materials and supplies purchased must represent the most current and relevant technology. <p>Instruction-based examples:</p> <ul style="list-style-type: none"> • Information technology supplies • HVAC supplies • Reproduction and printing supplies (limited) • High-tech/commercial grade supplies • Commercial grade refrigerators • Commercial grade dishwashers for Culinary Arts Program 	<ul style="list-style-type: none"> • General supplies such as pens, paper and other items that are consumed or worn out with use are unallowable. • Basic/required supplies are unallowable • Non-commercial/household grade supplies • Non-instruction-based supplies are unallowable • Prepaid debit or gift cards are unallowable.

Expenditures	Allowable	Non-Allowable
<p>A computing device is a supply if the acquisition costs less than \$5,000, regardless of the length of its useful life.</p> <p>Components that are purchased to work as a single unit should be listed and coded as equipment if their cumulative pricing meets or exceeds the \$5,000 threshold.</p> <p>Source: CFR Sec. 200.453 and Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		
<p>Memberships, subscriptions and Professional Activity Costs</p> <p>Source: CFR 200.454 and Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>	<ul style="list-style-type: none"> • CTE-related school district memberships in business, technical and professional organizations, such as TCTW or HSTW, are allowable. • CTE-related organization subscriptions to business, professional and technical periodicals are allowable. 	<ul style="list-style-type: none"> • Individual memberships are unallowable. • Memberships in country club or social or dining clubs are unallowable. • Costs in organizations whose primary purpose is lobbying are unallowable. • Memberships in civic or community organizations are unallowable.
<p>Participant Support Costs</p> <p><i>Participant support costs</i> means direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees who are not employees in connection with conferences or training projects. CFR 200.75</p> <p>Source: CFR 200.456 and Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> • Participant support costs are unallowable.
<p>Plant and Security Costs</p>		<ul style="list-style-type: none"> • All plant and security costs are unallowable.

Expenditures	Allowable	Non-Allowable
<p>Necessary and reasonable expenses incurred for protection and security of facilities, personnel, and work products. Such costs include, but are not limited to, wages and uniforms of personnel engaged in security activities; equipment; barriers; protective (non-military) gear, devices, and equipment; contractual security services; and consultants. Capital expenditures for plant security purposes are subject to §200.439 Equipment and other capital expenditures.</p> <p>Source: CFR 200.457 and Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		
<p>Pre-Award Costs</p> <p>Source: CFR 200.458 and Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> • All pre-award costs are unallowable.
<p>Professional Services Costs</p> <p>Source: CFR 200.459</p>	<ul style="list-style-type: none"> • Costs of educational professional and consultant services by persons who are members of a particular profession or possess a special skill and who are not employees of the school are allowable. 	
<p>Proposal Costs</p> <p>Proposal costs are the costs of preparing bids, proposals or applications on potential federal and nonfederal awards or projects, including the development of data necessary to support the nonfederal entity's bids or proposals.</p> <p>Source: CFR 200.460</p>	<ul style="list-style-type: none"> • Allowable as an administrative cost. 	
<p>Public Relations</p>		

Expenditures	Allowable	Non-Allowable
(see Advertising and Public Relations)		
<p>Publications and Printing</p> <p>Source: CFR 200.461 and Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>	<ul style="list-style-type: none"> Only publication costs that are necessary to carry out the grant are allowable for electronic and print media, including distribution and general handling. 	<ul style="list-style-type: none"> Costs not specifically identified with the grant are unallowable.
<p>Rearrangement and Reconversion Costs</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> Rearrangement and reconversion costs are unallowable.
<p>Recruiting Costs</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> Recruiting costs are unallowable.
<p>Relocation Costs of Employees</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> Relocation costs of employees are unallowable.
<p>Rental Costs of Real Property and Equipment</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>	<ul style="list-style-type: none"> Infrastructure costs associated with the One Stop Center System is allowable as an administrative cost. Equipment rental costs are allowable only with prior written approval of the Carl Perkins Program Coordinator 	<ul style="list-style-type: none"> All other rental costs of real property and equipment are unallowable.
<p>Scholarships and Student Aid</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> Scholarships and student aid are unallowable.
<p>Selling and Marketing Costs</p>		<ul style="list-style-type: none"> Costs related to selling and marketing products or services are unallowable.

Expenditures	Allowable	Non-Allowable
<p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p> <p>Specialized Service Facilities</p> <p>The costs of services provided by highly complex or specialized facilities operated by the nonfederal entity, such as computing facilities, wind tunnels and reactors are allowable, provided the charges for the services meet the conditions of either paragraphs (b) or (c) of this section, and, in addition, take into account any items of income or federal financing that qualify as applicable credits under §200.406 Applicable credits.</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> Specialized service facilities are unallowable.
<p>Student Activity Costs Materials</p> <p>Source: CFR 200.469</p>		<ul style="list-style-type: none"> Costs incurred for intramural activities, student publications, student clubs and other student activities are unallowable.
<p>Supplies See Materials and Supplies</p>		
<p>Taxes</p> <p>Sources: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> Taxes are unallowable.
<p>Termination Costs</p> <p>Sources: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> Termination costs are unallowable.

Expenditures	Allowable	Non-Allowable
<p>Training and Education Costs</p> <p>Sources: CFR 200.472, Carl Perkins Act Sec. 135, and Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>	<ul style="list-style-type: none"> • Training and education provided for employee development • Training of teachers, faculty, and administration to use technology including distance education • Professional development programs to secondary and postsecondary teachers, faculty, administrators, and career guidance and academic counselors involved in integrated CareerTech programs. • Industry experience for teachers and faculty. 	<ul style="list-style-type: none"> • Fees for individual certification examinations are unallowable.
<p>Travel Costs</p> <p>Source: CFR 200.474 and Federal Legislation Division, Oklahoma Department of Career and Technology</p>	<ul style="list-style-type: none"> • Transportation (airfare and mileage) • Registration • Related costs incurred by employees on travel status (per school policy) • <i>Lodging with written prior approval of Perkins State Coordinators.</i> • <i>Per diem is allowable for supplemental grants.</i> 	<ul style="list-style-type: none"> • Travel costs for dependents are unallowable. • Airfare in excess of the basic least expensive accommodations class is unallowable, except when accommodations would require circuitous routing, travel during unreasonable hours, excessively prolong travel or result in additional costs that would offset the savings.
<p>Trustees</p> <p>Source: Federal Legislation Division, Oklahoma Department of Career and Technology Education</p>		<ul style="list-style-type: none"> • All costs related to trustees are unallowable.