

## Perkins Basic Grant and Tech Prep Grant -- Allowable/Unallowable Costs

This is not a complete list of allowable/unallowable costs as it relates to Perkins. The allowability of any cost should be determined by considering the grant's purpose, Carl D. Perkins requirements, institutional guidelines, and any pertinent Federal cost guidelines. All costs must be related to the program as approved in the local application.

Allowable	Unallowable
Administrative Cost	Alcoholic beverages
Advertising and Public Relation costs	Alumni/ activities
Advisory Council	Child care
Career Guidance and counseling	Commencement and convocation costs
Communication Cost (Telephone and Postage)	Construction, renovation, and/or remodeling of facilities
Compensation for personal services(salaries, wages, and fringe benefits)	Contingency provisions
Contracted services	Entertainment--amusement and social activities (sports tickets)
Curriculum development	Expenditures that supplant
Displays, demonstrations, and exhibits	Fines and penalties
Equipment approved	Fundraising
Expenditures for 7 <sup>th</sup> and 8 <sup>th</sup> grades program(professional development for teachers ONLY)	Gifts
Food cost (travel, meeting)	Goods or services for personal use
Fringe benefits.	Items retained by student (supplies, clothing/uniform, tools, PDAs, Meetings and conferences calculators)
Indirect cost	Lobbying
Instructional materials and supplies	Monetary awards
Meeting Conferences	Political activities (contributions, fund raising, lobbying)
Unit memberships, subscriptions, and professional activity costs	Professional development for personal benefit
Printing and reproduction	Promotional materials (T-shirts, pens, cups, key chains, book bags)
Professional services costs (consultants)	Scholarships
Program evaluation	Student expenses/direct assistance to students (tuition, fees, insurance, Teacher in-service other expenses)
Publication and printing costs	Vehicles

Note: Policy guidance from the Office Of Management and Budget (OMB) Circular A-87

The Circular establishes principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments and federally recognized Indian tribal governments (governmental units).