**What types of costs are *NOT* eligible/allowable?**

9

1. Student expenses or direct expenses to students\*
2. Entertainment
3. Awards and memorabilia
4. Individual memberships
5. Memberships with organizations that lobby
6. College tuition, fees, books
7. Fines and penalties
8. Insurance/self-insurance
9. Expenses that supplant (ask yourself “Where would the funds come from if not Perkins?”)
10. Audits, except single audit
11. Contributions and donations
12. Contingencies
13. Facilities and furniture
14. General advertising
15. Alcohol
16. fundraising
17. General administration

**\*Student Expenses**

In providing support for a program for individuals who are members of special populations, districts may use Perkins funds to provide direct assistance to students if all of the following conditions are met:

1. Recipients of the assistance must be individuals who are members of special populations who are participating in vocational and technical education programs.
2. Assistance may only be provided to the extent that is needed to address barriers to the individual’s successful participation in vocational and technical education programs.
3. Direct financial assistance must be part of a broader, more generally focused effort to address the needs of individuals.
4. Funds must be used to supplement, not supplant.

**What types of costs *ARE* eligible/allowable?**

9

1. Administrative Costs (5%)
2. Personnel Services (requires time distribution records)
3. Stipends
4. Consultants
5. Instructional Materials
6. Travel
7. Instructional Equipment

**NOTE:**

* Expenditures Must:
	+ Meet the purpose of the Act
	+ Be necessary and reasonable
* Expenditures May Not be Used for:
	+ General purposes
	+ Maintenance of existing programs