  
**Carl D. Perkins Career & Technical Education**

**Secondary Allocation Grant: Quick Reference Guide – Fund Code 0400**

**Preparing Students for College and Career**

**Purpose and Priorities of Perkins Secondary Allocation Grant:**

* Assist **school districts** in improving secondary-level programs that meet the definition of career and technical education as contained in the Strengthening Career and Technical Education for the 21st Century Act P.L. 115-224 (Perkins V).
* Support career and technical education programs that are sufficient size, scope and quality to be effective.
* Providing career exploration and career development activities through an organized systematic framework designed to aid students, including the middle school level.

**Required Spending**:

* Fulfill the six categories of [**Required Use of Funds from Section 135(b) of Perkins V**](https://www.doe.mass.edu/federalgrants/perkins/required-use-of-funds.docx). Note that one strategy may satisfy multiple required uses of funds, and multiple strategies may satisfy the same required use, as long as each is met at least once. Refer to [resource guide](https://www.doe.mass.edu/federalgrants/perkins/required-use-of-funds.docx)for more details.
* A portion of each Perkins allocation (no minimum amount is defined) must be spent on **High Quality Professional Development** (HQPD). **HQPD** activities are sustained (not stand-alone, 1-day, or short-term workshops), intensive, collaborative, job-embedded, data-driven, and classroom-focused.

This allowable cost guide helps to align the Chart of Accounts object and function codes to the Massachusetts Grants for Education Management System (GEM$) for the submission of this federal entitlement grant. While the function and object codes are correct for most expenses identified here, there may be situations where a different combination is correct. Check with your business officer if you believe an expense should be coded differently than indicated in the guidance provided. Districts should also review the Chart of Accounts Guidance listed in the [GEM$ DESE Resources](https://mass.egrantsmanagement.com/DocumentLibrary/Default.aspx?ccipSessionKey=638779912156287168) prior to submission. Additionally, grantees should write a clear Narrative Description with sufficient detail about each line item.

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| **Object Code** | | **Allowable Cost** | **Function Code** |
|  | **Professional Salaries/Stipends** | |  |
| 01M/  01NM | Technical instructor positions and technical instructional aide positions    **UNALLOWABLE:** Salaries or wages of any instructional/ professional staff whose responsibilities are not directly related to a Perkins program; Any position that has been previously funded with local funds | | TCHR |
| 01M/01NM | Counseling and guidance specific to CTE programs  **UNALLOWABLE**: Routine guidance or school adjustment counselor services | | GUID |
| 01M/  01NM | Other instructional or professional staff providing services in a Perkins program | | TSER |
| 01M/01NM | Stipends for any staff employed by the recipient postsecondary education institution to perform tasks outside their work hours and normal duties that support a Perkins program.    **UNALLOWABLE:** Stipends for work that is part of the individual’s normal duties; Stipends for work that is performed during the individual’s normal workday; Stipends for individuals who are not employed by the recipient postsecondary education institution | | TCHR |
|  | **Clerical Salaries** | |  |
| 02 | Salary for clerical or administrative support directly related to a Perkins program (only for time spent on those activities). Time and activity logs required to document time allocations.    **UNALLOWABLE:** Salaries for administrators for time spent on duties unrelated to grant activities  Administrator salaries and indirect costs combined cannot exceed 5% of the grant | | ADMN |
|  | **Other Salaries** | |  |
| 03 | Salary for paraprofessionals who work providing supplemental services in a Perkins program | | PARA |
|  | **Contracted Services (04C/04MC)** | |  |
| 04C/  04MC | CTE Curriculum Development and Improvement | | LDRS |
| 04C/  04MC | Dual Enrollment Courses/tuition | | TSER |
|  | **Supplies and Materials** | |  |
| 05 | Materials, supplies and fabricated parts necessary to carry out the grant with a per unit cost of less than $5,000. Materials and supplies purchased must represent the most current and relevant technology.  **UNALLOWABLE:** Consumable, routine and general office and program supplies, supplies that are typically and reasonably provided by the recipient institution.  Exceptions for consumable supplies would be those supplies used specifically for career and technical education program improvement. | | MATL |
|  | **Other Expenses** | |  |
| 06 | Fringe benefits | | BENE |
| 06 | Occupational certifications and licenses (i.e., OSHA, Adobe) | | GUID |
| 06 | Professional development membership fees/dues/travel costs  **UNALLOWABLE:** Membership/subscriptions not related to career and technical education, Individual memberships, a course or PD training which outcomes only benefit individual instructors and not programs and students | | PDEV |
| 06 | Transportation costs for students enrolled in career/technical education programs on field trips including college/registered apprenticeship program visits  **UNALLOWABLE:** Cash, credit card, voucher or other payment*.* provided to an individual student for transportation | | SERV |
| 06 | Food for a program-related activity when the activity overlaps a mealtime, or for simple refreshment when it would be impractical or relatively inconvenient for the participants to purchase sustenance. Please refer to [Food, Conferences, and Meetings Federal Guidance](https://www.doe.mass.edu/federalgrants/resources/faqs-food-and-conferences.pdf) | | SERV |
|  | **Equipment** | |  |
| 07 | Equipment with a per unit cost of $5,000 or more and a useful life of more than one year that directly improves the Perkins program and benefits students in those programs.  **UNALLOWABLE:** Equipment used by programs that do not meet the definition of a Perkins program or that are shared between Perkins and non-Perkins programs where Perkins programs do not have priority for the equipment’s use | | EQUIP |
|  | **Indirect Costs** | |  |
| 08 | Approved indirect cost rate. Please refer to [Essential Information.](https://www.doe.mass.edu/grants/essential.html)  **UNALLOWABLE:** Administrator salaries and indirect costs combined cannot exceed 5% of grant | | INDIRECT |
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**Supplement not Supplant**

Funds made available under Perkins V should supplement and not supplant local/state funds. Perkins V funds are to be used to improve career and technical education programs. The expectation is that local/state funds would provide for the infrastructure, staff, supplies/materials, staff travel, equipment, etc.

**Revisions**

Required when there is any significant change in program objectives; any increase or decrease in the total amount of the grant; an increase in a line of the budget that exceeds $100 or 10% of the line (whichever is greater) or exceeds $10,000.

**Additional Resources**

* [Perkins V: Allowable Cost Guidance for the Strengthening Career and Technical Education for the 21st Century Act (Fund Codes 0400 and 0401) Entitlement Grant](https://www.doe.mass.edu/federalgrants/perkins/allowable-cost.docx)
* [Navigating Perkins in GEM$](https://www.doe.mass.edu/federalgrants/perkins/navigating-perkins.docx)