

FY15 Federal Perkins Grant Budget Guidelines

This section provides some quick references to expenditures for Perkins and includes some new and/or different approaches. New items are in ***Bold***.

Salaries

- Job descriptions are required for all positions paid by Perkins annually.
- If included on the grant, **upload the job description in Related Documents on the Sections page in the Job Description folder.**
- ***On the Budget Detail page include job title and FTE (i.e. Instructional aide .5 FTE) in the narrative description.***
- If new position paid by Perkins, indicate as such (i.e. .5 FTE Instruction Aide-New)
- ***Job titles listed in the budget details or on an objective must match the title on job description.***

Stipends

- Generally are in support services
- Paid for extra duty or extended contract pay (e.g., collaboration, curriculum writing)
- ***Narrative description on Budget Detail Page*** must include:
 - #hours X \$/hour X # people = Total stipend (40 hours X \$22/hour X 2 Auto teachers=\$1760)
 - Activities to be performed (i.e. POS collaboration with community college)

Supplies: Must include program specific instructional consumable supplies and ***not*** include any general supplies.

- All program specific instructional supplies must include a **general list of supplies with dollar amount and program area to be considered for approval.** (i.e. Supplies for Fashion Design such as tracing paper, pattern making paper, pins, cutting boards, thread, sample fabrics, plotter paper =\$500).
- If purchasing instructional software, list specific software, dollar amount and program.
- A multi-site district will need to include the supply list by site also.
- All support service supplies must also include a general list with dollar amount.
- Supply lists should be included in the ***narrative description of the Budget Details page.***
- Backup for detailed supply list with quantities should be available upon request.

Administrative Costs:

- Admin costs cannot exceed more than 5% of the total Perkins allocation.
- Admin costs include any expenditure in Support Services Admin + Indirect Costs.
- ***Grants Management system will validate the 5% cap and will not allow the application to be completed if the admin costs exceed 5%.***

Capital Outlay

- Cost is not a factor—items whose useful life must be equal to or longer than one year.
- Capital items must include a description (not just computers) and in the purpose area include the CTE program and site if a multi-site district. (i.e., Culinary Arts at Anywhere High School).
- Capital items must include quantity and dollar amount per unit.
- GPS will review the capital items with the Program Specialist for the CTE program area.
- Laptops, iPads and tablets are approvable expenditures depending on program, application and/or purpose. All must be housed in a secure cabinet or cart.
- **Reminder:** Follow the CTE Equipment Guidelines to insure all items are appropriately tagged, housed in a secure location, inventoried, etc. The district is responsible for providing the insurance for the items if lost or stolen and the maintenance agreement for repairs.

New Section-Professional Development

- None of the funds expended under Perkins can be used to support professional development and training activities which include entertainment costs.
- Perkins cannot be used to pay for any professional development or training activities which include *separate, identifiable entertainment costs*.
- Perkins can pay for the registration and travel, but not the entertainment costs.

Programs of Study Expenditures (POS)

- All districts must obligate the necessary expenditures of their Perkins allocation (excluding capital outlay) for POS activities per the assurances.
- See specific information on POS expenditures in ADE's *Program of Study Development and Implementation Guide*.
- The POS expenditures must be identified and described on the *POS objective*.