

Perkins V Allowable and Unallowable Costs FY 2027

Allowable Costs

- Administrative costs (up to five percent, fiscal agents only if within a consortium)
- Advertising to recruit career and technical education (CTE) instructors and personnel (*Do not use "marketing."*)
- Advisory committee member mileage, supplies (*Meals and snacks are ineligible.*)
- All curriculum for Agricultural Science Education (CASE) program start-up materials and supplies (consumables with the first-time purchase) are eligible if taught by a CASE-certified, CTE-licensed instructor. (*CASE instructor certification costs are ineligible.*)
- Comprehensive Local Needs Assessment (CLNA) development and evaluation materials ([Seek prior approval](#) for off-contract pay and stipends).
- CTE Content specific conference costs (registration and travel expenses for CTE staff) (*Individual and professional membership dues, CE Units and marketable credentials are ineligible. Diversity, equity, and inclusion related conferences - use non-Federal funding sources.*)
- CTSO teacher conferences and student competitive events (instructor must be licensed by the BOEE). *Do not use "sponsor" or "mentor."*
- Equipment
 - All equipment must be inventoried. See [Inventory Template](#).
 - \$500 threshold for secondary school districts
 - \$5,000 threshold for postsecondary school districts
- Equipment training fees for vendor-led training (*off-contract pay and stipends are Perkins ineligible*).
- Games that allow for simulation and situational learning
- Guest speaker mileage (*stipends are Perkins ineligible*).
- Industry-recognized credentials (students only) including assessment costs (*Practice assessment purchases are ineligible.*)
- Instructional materials (*supplemental only, workbooks and consumables are ineligible.*)
- Kits (reusable only). Institution assumes the cost to replace consumable workbooks after the first set of workbooks. (*Consumable kits (robotics, horticulture, etc.) are ineligible for reimbursement.*)
- Maintenance, repair and service contracts for CTE equipment purchased with Perkins funding (to keep equipment in an efficient and operating condition).
- Middle school CTE (See Perkins V [Middle School Prior Approval Form](#).)
- Off-contract pay for CTE staff (*limited to CTSO Stipends, self-study, and CLNA. All off-contract pay must have prior approval*)
- Professional development provided for internal school district or community college staff including mileage and materials
- In-state and out-of-state professional development for CTE staff (registration, airfare, parking, ground transportation, hotel, mileage, meals, baggage) includes CTSO conferences (student travel costs are Perkins ineligible).
- Printers, limited to Stratasys, MakerBot, 3D, blueprint, CAD, Texture UV, Edible, Direct-to-Film (DTF) digital transfer. (*Ink jet and laser printers are ineligible.*). Large format (≥ 24" wide) printers are eligible only for high-precision blue-prints, architectural schematics, structural maps or student-based enterprise when printing on materials other than paper/poster board. Items sold for profit and proceeds returned to CTE restricted funds e.g., vinyl, canvas, fabric, wood acrylic, apparel, vehicle graphics, murals, fine art, gallery prints are eligible. Signage must be purchased from a non-Federal funding source (like other non-CTE signage). Updated 6/23/26

- Institutional, organizational & professional memberships (not individual instructor/person) in a professional organization (e.g., Home Builders Association).
- Project Lead the Way (PLTW) equipment and supplies, if taught by a CTE-licensed and PLTW-endorsed instructor. (*PLTW individual instructor certification costs are ineligible.*)
- Rentals and leases (welding tanks, technology contracts).
- Reusable & rebuildable EV car kits (e.g. [Switch Lab EV](#))
- Stipends (*limited to CTSO stipends, self-study, and CLNA. All off-contract pay must have prior approval*).
- Substitute teacher pay for CTE staff who are out of the office to attend conferences and professional development events.
- Student assessment and certification fees (e.g., CNA, CMA, OSHA 10)
- Textbooks (only for new courses with new competencies).

Career and Technical Student Organizations (CTSO)

Student Competitors (student attendee costs are ineligible)

- In-state and out-of-state competition registrations

CTE staff and instructors

- Travel expenses to conferences, professional development. registrations, airfare, parking, mileage, ground transportation, hotel, meals, baggage).
- Stipends ([Seek prior approval](#)) eligibility ends June 20, 2028.

CTE Instructors/Advisors must be licensed by the BOEE to be eligible for reimbursement for CTSO travel.

- CTSO competition travel expenses (*Do not use “sponsor” or “mentor”*). Registrations, airfare, parking, mileage, ground transportation, hotel, meals, baggage).

Affiliation/Institutional Memberships

- Invoices in a quantity of one are Perkins eligible. [Eligible Invoice Examples](#)

FBLA and FCCLA Student Competition Claim Table (FY 26 & FY 27)

FY 2026 FBLA	FY 2027 FBLA	FY 2026 FCCLA (July Conference)	FY 2027 FCCLA (July Conference)
FY 2026 (Claim 1) June 29 and 30	FY 2027 (Claim 2) July 1 & 2	FY 2026 (Claim 1)	FY 2027 (Claim 2)
Registration & Airfare claimed with FY26 funds (must be obligated by June 30, 2026).		Registration & Airfare claimed with FY 26 funds (must be obligated by June 30, 2026).	All other costs will be claimed in fiscal year 2027 (all services occurred in FY27; all invoices are dated in FY 27)
Invoice service dates occurring June 29 or 30 will be claimed with FY 2026 funds for baggage, meals, ground transportation, hotel	Invoices service dates occurring July 1 or 2 will be claimed with FY 27 funds for baggage, meals, ground transportation, hotel.		

***Note:** Because of fiscal year conference cross-over, full student competition travel reimbursement costs are restricted to FBLA and FCCLA CTSOs only in FY 2027. All other CTSO student costs are restricted to in-state and out-of-state registration costs in FY 2027.

Industry-Recognized Credentials for CTE Students

School districts and community colleges may use Perkins funding to award CTE students “industry-recognized certification examinations or other assessments leading toward a recognized postsecondary credential” (Perkins Activity Five, Subsection G).

Unallowable Costs

- Building Projects (ineligible consumable purchases – see page five for details).
- Cancelled conferences costs with prepaid registrations and airfare. (Contact [CTE Bureau](#) to determine if refunds from the professional organization are possible). Recipient policy must follow Department policy regardless of the cancellation reason (per Bureau of Agency Finance Chief and Department CFO; Dec 11, 2025 email correspondence).
- Capital expenditures (facilities, HVAC, permanent structures, immobile greenhouses).
- Career Information Systems (e.g., IHAPI, Kuder, Xello, YouScience). May not be purchased as “supplemental curriculum” for secondary and postsecondary WBL tracking purposes (supplanting).
- Commencement and graduation costs
- Computers (must exceed technological specs used for school district-funded devices, for purposes of accommodating software needs: artificial intelligence related purchases, gaming, CAD, complex 3D models, computer science software, Adobe Suite/Photoshop, Microsoft Office. [Seek prior approval](#)).
- Concurrent Enrollment courses, equipment and supplies (violates OMB compliance supplement Dec. 2025, federal statute, state code, local requirements).
- Consumable items (consumable kits, paper, CO² cartridges, batteries, toner, food, varnish, wood, shelving, storage, welding gasses).
- Guest speaker stipends (speakers offering on-site, project and work-based experiences might have items eligible for reimbursement. [Seek prior approval](#)).
- Installation costs required to meet code requirements for CTE equipment purchased. [Seek prior approval](#).
- Interactive Panels: Promethean, i3TOUCHX2, Smart Whiteboards, Interactive Touch Panels.
- Practice Tests (with no resulting credential from the practice assessment). Use non-Federal funding sources for practice tests.
- Marketable credentials, endorsements, certifications and degrees for CTE staff (See page five.). Erroneously reimbursed credentials - funding must be returned to the Federal Perkins allocation via check. Contact amy.vybiral@iowa.gov for reimbursement instructions.
 - Career and Technical Education (CTE) authorizations
 - College credit coursework
 - Continuing education units
 - Industry Recognized Credential (IRC) instructor certifications and credentialing.
 - Multioccupations coordinator(MOC)/Work-Based Learning Supervisor Authorization (UNI).
 - PLTW and [CASE](#) certification. Note, Perkins may be used to claim travel reimbursement for [CASE](#) and PLTW certification but not for the credential.
 - Teaching licenses
 - Train-the-trainer certifications (OSHA 10 & 30, NC3, Lean Manufacturing, ServSafe, Food Services & Production, FESTO).
 - Work experience coordinator
- Entertainment, tickets to sporting events,
- Furniture. All classroom furnishings are ineligible (supplanting). School district assumes responsibility for tables, chairs, desks (including mobile whiteboard desks and tables), benches, ergonomic workspaces, sectionals, end tables, carpet, lamps, lighting, workstations and area rugs. Furniture will not be approved as “equipment.”
- Gifts, raffles and door prizes, promotional materials (t-shirts, pens, cups, key chains)

Unallowable Costs

- Individual student and instructor memberships to professional organizations or CTSOs
- Insurance
- Items retained by students (blazers, uniforms, jump drives, t-shirts)
- Marketing costs of student-run businesses, student activity costs, clubs
- Meals (meetings, student camps, professional development or advisory meetings)
- Memberships (individual instructor, staff, student) in CTSOs or professional organizations
- Newspaper subscriptions
- Textbooks for existing courses (unless the curriculum is “supplemental” *May not use CISs from IAC 279.61*)
- Transportation for students (supplanting).
- Vehicles including: automobiles, trailers, trucks, buses, helicopters, ATVs, gators, tractors, tractor tillers, airplanes, boats, golf carts, snowmobiles, motorcycles, heavy equipment, skid loaders, and electric vehicles.

Career and Technical Student Organizations (CTSO) (Ineligible)

Student Reimbursements

Student travel costs

Student CTSO individual membership fees

Note: eligible course materials and supplies should be purchased as part of the instructors' course/program budgets that go through Perkins Activity Five, Budget Code “supplies” with the approval process in March of each year.

Supplanting (Ineligible)

Perkins monies may be used as a first-time funding source for new CTE initiatives, equipment, salaries, institutional memberships, conferences, in- and out-of-state travel, CTE program costs, off-contract pay, CLNA and program evaluation costs. However, if at any time the above costs are *paid for with non-federal funding sources*, the costs may not be paid for with Perkins monies in subsequent years. This applies to all Perkins expenditures.

Supplanting: See the Office of Management and Budget (OMB) Compliance Supplement (2025) and Perkins Sec. 211 (Supplement, not supplant).

Supplanting has occurred when the school district or community college:

- Was **required** to make the item available under **other federal, state or local law** (e.g., career information system IHAPI, Kuder, Xello, YouScience etc. or OSHA or other safety requirements), or
- Purchased the same or similar item(s) or service(s) with **non-federal funds in the prior year**.

School districts and community colleges *may not exclude* CTE students, programs, courses or classrooms from purchases of the same or similar item(s) and service(s) purchased for non-CTE students, programs, courses or classrooms.

Examples of Purchases that Supplant (Ineligible)

- Purchases required for students under Section 504 or IDEA.
- Career Information Systems

Examples of Purchases that Supplant (Ineligible) cont.

- Student transportation
- Career counseling job duties that include working with non-CTE students, courses and programs.
- Computers, computer monitors, and printers
- Food
- Furniture
- Document cameras (Elmos)
- Headphones and microphones
- Ink-jet and laser printers
- Interactive panels, promethean boards
- Monitors
- Off-contract pay (for purposes that used a non-Federal source in prior program years).
- Off-contract pay/stipends for job duties for which non-CTE instructors are unpaid.
- Projection equipment
- Professional development opportunities provided to non-CTE instructors and staff.
- Storage (plastic bins, shelving, totes, storage racks, lockers)
- Technology cables as independent purchases (HDMI, VGA, splitters, extension cords)
- Transportation
- TVs and smart TVs
- Utility carts
- Vacuums
- Vending machines
- Whiteboards and whiteboard tables and chairs

Building Projects (Ineligible)

Student projects are valuable experiences, however, building projects that require consumable purchases are ineligible because of the auditing challenges consumable purchases present.

- Permanent structures increase value of property and land.
- Consumables present auditing challenges.
- Additional and excess materials cannot be determined/audited.
- Unused/disposed materials present auditing challenges.
- Standards for measuring "reasonable, necessary" and what a "prudent" person would purchase are relative.
- Metrics and monitoring cannot be established for refunds for returned consumables.
- Metrics and monitoring cannot be established for tracking how refunds are returned and to which established accounting fund refunds are returned.
- Do refunds end with the district restricted Perkins fund or are refunds returned to the Iowa Department of Education Federal Perkins appropriation?

Capital Expenditures (Ineligible)

Capital expenditures are any improvements to buildings and land that add value to the property. Federal funding sources (Perkins) may not be used to fund capital expenditures. Permanent structural (including permanent greenhouses) and wiring upgrades, buildings, concrete slabs and land, accommodation upgrades, safety rails, ramps and guards are considered capital expenditures per EDGAR e.C.F.R 200.43

Marketable Credentials and Licensing (Ineligible)

Marketable credentials and licensing for Perkins instructors and staff are ineligible. Both supplant and are referred to by the federal Office of Career and Technical and Adult Education (OCTAE) as “harming the federal interest.” The funding formula in Perkins statute is based on Bureau of Labor and Statistics (BLS) geographic and socioeconomic data sets that determine recipient proportions of the state total percentages of each data set that each Iowa institution receives. Credentialed staff are in short supply, and easily drawn to affluent districts able to offer better compensation packages to credentialed staff. If instructor/staff credentialing with Federal funds were to be allowed, then affluent districts, could easily pilfer credentialed instructors, resulting in a loss of Perkins funds from the district that used Perkins to pay for the credential, the district in which the funds were intended to serve. This situation violates the purpose and intent of the funding formula in statute.