**Perkins Grant / Career and Technical (CTE) Expenditure Guidelines**

The Perkins Grant is Federal Funding that does have more restrictions on how the funds are spent. Perkins favors spending on specific program improvements, equipment, supplies and professional development. There is a preference in Perkins on Programs not Services (**Programs** = Nursing, Business, IT. **Services** = tutoring, advising, disability resources.) It is recommended that at least half of the funds be used for Programs (equipment, supplies, and professional development).

Below is additional information when considering Perkins expenditures. Specifically the supplanting of funds – If an activity has previously been paid for/budgeted for with non-Federal funds, it is illegal to use Perkins funds to continue to fund the activity.

**Supplement not Supplant**

**Supplanting**: Illegal use of grant funds to pay for ongoing activities already budgeted or for the usual activities assigned to a position.

**Supplementing**: The intended, legal use of almost all grant funds; wherein, funds are spent in addition to existing district or college funds, rather than replacing them (in contrast to supplanting, see above).

* **What does supplanting mean?** Supplanting means replacing college operational funds with grant funds.
* **Could you give me a couple of examples of supplanting?** If the tutoring center has an annual budget of $30,000 to hire tutors and your grant is going to provide an additional $10,000 and the college’s operational budget for tutoring decreases to $20,000, you have just used grant funding to supplant rather than supplement the budget.

**Supplement not Supplant:**

* Auditors presume supplanting occurs if federally funded services were provided with nonfederal funds in the prior year. Exception: if SEA or LEA (state/local eligible agencies) demonstrates it would not have provided services if the federal funds were not available OR no non-federal resources available this year.
* If an existing position has been modified to include Perkins related functions and percentage of funding is equal to percentage of effort, this is considered supplemental (not supplanting) and is acceptable.

**Equipment**:

* Equipment purchased with Perkins must be used to support ongoing CTE programs. If a CTE program ends, the equipment must be used to support other ongoing, approved CTE programs.
* Equipment must be logically related to, and necessary to, the occupation being taught. The equipment is to be used only for CTE programs or loaned/shared with other school-based programs so as not to interfere with the CTE program for which the equipment was originally purchased.
* Equipment will have been received and be operational in sufficient time to make an impact on the current program.

**Professional Development:** Perkins funding used for conferences will be limited to program and CTE specific conferences.  Funds are intended to directly impact the quality of CTE programs.