



Perkins V Object Codes

111A Non-Instructional

Amounts paid to administrative employees of the grantee not involved in providing direct services to pupils/clients. Include all gross salary payments for these individuals while they are on the grantee payroll including overtime salaries or salaries paid to employees of a temporary nature.

Note:

Line item 111A is considered an administrative cost, and administrative expenses in other budget code lines such as 200, 322, and 580 must be calculated into the 5% administrative cap.

Eligible secondary recipients only: No more than 5% of the total grant may be used for administrative purposes including indirect costs (917).

111B Instructional

Salaries for employees providing direct instruction/counseling to pupils/clients. This category is used for both counselors and teachers. Include all salaries for these individuals while they are on the grantee payroll including overtime salaries or salaries of temporary employees. Substitute teachers or teachers hired on a temporary basis to perform work in positions of either a temporary or permanent nature are also reported here. Individuals whose services are acquired through a contract are not included in the category. A person for whom the grantee is paying employee benefits and who is on the grantee payroll is included in this budget code; a person who is paid a fee (such as a private consultant) with no grantee obligation for benefits is not included. Teacher salaries included in 111B must be for new positions and Perkins can only fund the new salary for the first three years.

200 Personal Services - Employee Benefits

Amounts paid by the grantee on behalf of the employees whose salaries are reported in objects 111A and 111B. These amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and while not paid directly to employees, these payments are nevertheless part of the cost of personnel services. Included are the employer's cost of group insurance, social security contribution, retirement contribution, tuition reimbursement, unemployment compensation, and workers compensation insurance.

Secondary: Benefits may not exceed 25% of the total salary/stipend paid.

Postsecondary: Benefits may not exceed 100% of the total salary/stipend paid.

320 Professional Education Services

Service supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling, and guidance services, library and media support, contracted instructional services, and substitute services (e.g., Kelly Services).

322 In-service (Instructional Program Improvement Services)

Payments for services performed by persons qualified to assist teachers and supervisors to enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc., who are not on the grantee payroll.

List each contractor separately.



330 Employee Training and Development Services

Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors.

510 Student Transportation Services

Expenditures for transporting pupils to and from school and other activities. Included are such items as bus rentals for field trips and payments to drivers for transporting handicapped children.

580 Travel

Expenditures for Transportation, hotel and other expenses associated with staff travel.

- Travel must be for instructional purposes, otherwise it is an administrative cost subject to the 5% cap.
- Travel for CTSO advisors to National CTSO Conferences cannot utilize Perkins funds.
- Perkins cannot pay for parking, rental cars, boat slips, or docking fees.

Meals are not fundable expenses.

600 Supplies

Expenditures for non-consumable items purchased for instructional use or for items that are worn out, or deteriorated through use.

List each item separately.

700 Property

In accordance with the Connecticut State Comptroller's definition of equipment, included in this category are all items of equipment (machinery, tools, apparatus, etc.) with a value of over \$5,000 and the useful life of more than one year and computers (desktop, laptop, tablets, etc.), and computer peripherals (printers, scanners, etc.). No vehicles or drive-able equipment may be purchased with Perkins funds.