CTEA ALLOWABLE vs. NOT ALLOWABLE EXPENDITURES

**Allowable Expenditures:** The general guide is that the expenditure must contribute to student achievement in career and technical education programs. Major Effort descriptions must delineate how the activities and expenditures will improve career and technical student achievement. Examples of allowable expenditures include the following:

- Child care subsidies for children of students matriculated in career and technical education programs;
- Computer software;
- Equipment (including computers) acquisition, installation, repair, and maintenance;
- Instructional supplies and materials;
- Supplemental staff, including instructors, technicians, aides, tutors, signers, note takers, and interpreters for special population CTE students;
- Other supplemental services to improve access to career and technical education programs and services, including curriculum modification, equipment modification, classroom modification, and instructional aids and devices;
- Testing materials;
- Travel in the United States that is specifically related to the major effort objectives and activities;
- A maximum of five percent of the funds for administrative costs.

**Examples of Expenditures that are Not Allowable:** Expenditures that are not allowable include:

- Acquisition of equipment for administrative or personal use.
- Acquisition of furniture (e.g., bookcases, chairs, desks, file cabinets, tables) unless an integral part of an equipment workstation or to provide reasonable accommodations to career and technical education students with disabilities.
- Food services/refreshments/banquets/meals.
- Remodeling not directly connected to accessibility to career and technical education instruction, or services, or to the use or installation of project-purchased equipment.
- Payment for memberships in professional organizations.
- Purchase of promotional favors, such as bumper stickers, pencils, pens, or T-shirts.
- Subscriptions to journals or magazines.
- Travel outside the United States.
- Any expenditure for students not enrolled in career and technical education programs, including career exploration and pre-career and technical program activities.