

Quick Guide to Perkins V Budget Application Codes and Abbreviations

Activity Codes

Code	Description	Details
1130	High School Programs	Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and the various occupations and/or professions which normally may be achieved in the high school years. Includes costs associated with multi-district/career and technical programs if offered for credit.
1500	Postsecondary Instructional Programs	Occupational programs for postsecondary career and technical education.
2210	Improvement of Instruction Services	Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, and applicable ESSA costs, etc.
2400	Program Administration	Activities concerned with overall administrative responsibility for a single school or a group of schools.
2550	Student Transportation Services	Activities concerned with the conveyance of students to and from school, as provided by state law. Included are trips between home and school and trips to school activities. (To separate trips for school activities, a cost per mile should be charged to account 6510). <ul style="list-style-type: none"> ▪ Perkins does not fund student transportation to competitive events.

Object Codes Descriptions

100	Salaries	Amounts paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the LEAs.
200	Employee Benefits	Amounts paid by the LEA on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments; and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) Group Health or Life Insurance, (2) Contributions to Employee Retirement, (3) Social Security, (4) Worker's Compensation, and (5) Payments Made to Personnel on Sabbatical Leave.
300	Purchased Services	Amounts paid for personal services rendered by personnel who are not on the payroll of the LEA, and other services which the LEA may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. <ul style="list-style-type: none"> ▪ Registration to workshops, professional development ▪ Industry Certifications for Students- changed to 400 ▪ FFA Affiliations (please code to 300 in the GMS system but in the entity's local accounting system code under 600)
330	Transportation Services	Expenditures for transporting children to school and official travel of LEA employees. This includes mileage, airfare, meals, hotel, and other expenses associated with traveling on business for the LEA.

400	Supplies and Materials	Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Please note, consumables are not and allowable under Perkins. For more information, please see: <ul style="list-style-type: none"> ▪ Instructional software ▪ Classroom Licenses ▪ Industry Certifications
470	Non-Consumable Supplies	Expenditures for supplies that are not consumed and do not meet your capitalization policy. This category generally includes the purchase of smaller computer and technology equipment that will not be capitalized. Including non-instructional non-consumable supplies. <ul style="list-style-type: none"> ▪ Program equipment below the cost of the fiscal agent’s definition of capitalized equipment.
500	Capital Acquisitions	Expenditures for the purchase of equipment or capital leases that meet the LEA’s capitalization policy.

Career Cluster Abbreviations

AFNR	Ag, Food & Natural Resources	H & T	Hospitality and Tourism
A&C	Architecture & Construction	Hm.Serv.	Human Services
Arts/AV	Arts, AV and Communications	IT	Information Technology
Bus.	Business, Management and Administration	Law	Law and Public Safety
Ed & Tr.	Education and Training	Manuf.	Manufacturing
Fin.	Finance	Market	Marketing
Gov’t	Government and Public Administration	STEM	Science Technology Engineering and Math
Hlth Sc	Health Science	Transpt.	Transportation and Distribution

Use of Funds

- A- Provide **career exploration and career development activities** through an organized, systematic framework designed to aid students, including in the middle grades, before enrolling and while participating in a CTE program, in making informed plans and decisions about future education and career opportunities and programs of study. See Section 135 for further details.
- B- Provide **professional development** for teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals.
- C- Provide within CTE the **skills necessary to pursue careers** in high-skill, high-wage, or in-demand industry sectors or occupations.
- D- Support **integration of academic skills** into CTE programs and programs of study.
- E- Plan and carry out elements that support the implementation of CTE programs and programs of study and that result in **increasing student achievement on performance indicators**.
- F- Develop and implement **evaluation of the activities** carried out with funds under this part, including evaluations necessary to complete the local needs assessment and the local report.

Link to CTE Standards: <https://doe.sd.gov/cte/careerclusters.aspx>

