

# Perkins Five Year State Plan: Grant Funding Guidelines for the Career and Technical Education Professional Personnel Development Centers

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*Effective July 1, 2018 - June 30, 2019*



**COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF EDUCATION**

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## **I. Qualifications for Funding Professional Personnel Development Centers Purpose**

The Pennsylvania Department of Education will provide effective and efficient comprehensive statewide teacher education programs that are specifically designed to prepare and update career and technical education teachers and administrators in accordance with Chapter 49 requirements (Public School Code of 1949, Chapter 49, Certification of Professional Personnel, 1949).

### **Eligible Applicants**

To qualify as a Career and Technical Education Professional Personnel Development Center, the educational entity must be a state approved institution of higher education that has met the following criteria:

- A. Ability to recommend the following certificates for graduates:
  - 1. Vocational Intern/Instructional I and II
  - 2. Vocational Supervisor
  - 3. Vocational Administrative Director
  - 4. Cooperative Education
- B. Ability to recommend instructional certificates in at least two vocational education service areas.
- C. Be approved to offer an Occupational Competency Assessment (OCA) Program.
- D. Be approved (institutional approval) to award 24 semester hours of collegiate credits to students who have earned 90 semester hours of collegiate credits and who have successfully completed the Occupational Competency Assessment Program.
- E. Agree to implement the competency based vocational teacher education concept.
  - 1. Teacher competencies are derived from an analysis of the various professional roles in career and technical teacher education.
  - 2. Student progress is predicated on competencies mastered rather than time on task or in class.
  - 3. Competency statements containing a performance element, conditions for performance and performance standards.
- F. A person must be designated as the center director who is a career and technical educational leader and who has the experience, ability and authority to manage the center.
- G. Submit a proposal, which addresses qualifications A through F (above). It must also contain a line item budget that is associated with the accomplishment of each center objective as stated in the criteria in Section VII of this document.

- H. Agree to use the grant funds to provide services only for a local education agency (including a public charter school that operates as a local education agency).

## II. Fundable Center Objectives

- A. All of the following objectives must be addressed by all approved centers.

1. Provide guidance and management of career and technical professional personnel development.

The purpose of this objective is to assure the effective and efficient management of Center activities.

2. Develop and maintain a comprehensive Occupational Competency Assessment (OCA) program. Since revenue from fees is normally generated for this objective, the proposed budget must include the anticipated dollar amount.
  - The purpose of this objective is to provide occupational competency assessments to potential career and technical teachers recruited directly from business, industry and the public and private sectors. Provisions of the assessments include counseling of candidates, administering written performance tests, administering committee reviews, or reviewing credentials where state-approved licenses or certificates exist, and providing information on career pathways in the teaching profession. If an occupational experience program is necessary, the purpose of the corresponding objective would be to improve the technical skills of prospective CTE teacher candidates through an occupational experience.
  - The Center is expected to participate in the systematic review, updating, and verification of examinations, including committee examinations, as directed and funded by the OCA Consortium.
  - The Pennsylvania Department of Education's Occupational Competency Assessment Guidelines must be followed.
3. Provide outreach services (vocational intern/instructional certification program) for personnel off campus through traditional undergraduate courses and/or field based experiences.
  - The purpose of this objective is to deliver an approved vocational intern/instructional certification program designed for trade and industrial, agricultural education, health occupations and other similar technical occupational programs.
  - Applicable statutes and regulations must be followed.
4. Provide outreach services (vocational intern/instructor/coordinator and cooperative education certification programs for personnel off campus through Field Based, Competency Based Teacher Education).

The purpose of this objective is to deliver an approved vocational intern/instructional certification program designed for teachers of trade and industrial occupations, health occupations, technical occupations and occupational programs in the other career and technical education service areas. This program is delivered through a Field-Based Competency-Based Teacher Education (FB-CBTE) format, consisting of a blend of required courses and field experiences.

5. Provide outreach services (vocational administrative, supervisory and teacher leadership) for personnel off campus through traditional graduate courses and Field Based, Competency Based Teacher Education Training.

- The purpose of this objective is to provide instruction in traditional graduate courses, or off-campus learning experiences to develop or improve the managerial skills of potential and experienced supervisors and administrators. The off-campus learning experiences are an integral part of the leadership program that prepares individuals for certification as vocational (career) education curriculum specialists, supervisors, directors and other leadership roles.
- The internships must meet the Pennsylvania Department of Education's regulations (pertaining to time requirements, etc.) and guidelines.

6. Provide continuing technical and professional development including workshops, seminars and academies, for all personnel involved in career and technical education programming.

The purpose of this objective is to provide workshops, seminars and academies (continuing education hours, on or off-campus, credit or noncredit) for prospective and practicing vocational educators or to involve candidates or service providers of career and technical education in activities that enhance the knowledge, skills or capabilities of career and technical educators.

7. Provide pre-induction, professional education for clients recruited from business, industry and the health occupations with little or no pedagogical education or experience.

The purpose of this objective is to assist new career and technical education teachers with the difficult transition from industry to the vocational classroom/laboratory. The Centers will conduct programs in which the participants are involved in learning experiences that have been identified as being essential to the first few weeks of teaching. The activities of this objective must be articulated with the ongoing certification program.

8. Provide placement services for career and technical education professional personnel.

The purpose of this objective is to provide assistance for prospective teachers to find professional positions and assistance for administrators to locate individuals to fill teaching and other professional vacancies.

9. Assist schools with the selection, development, dissemination and implementation of programs of study that include rigorous academics and industry based career and technical content. The programs of study provide a non-duplicative sequence of courses that align secondary and postsecondary instructional programs.

The purpose of this objective is to provide career and technical educators with technical training that is needed to access, select, develop and implement curricula materials, programs of study, and other Pennsylvania Department of Education initiatives.

10. Provide assistance for career and technical educators who serve special populations as defined in Perkins IV.

The purpose of this objective is to provide personnel development services for career and technical educators to assist them in modifying their programs to meet the needs of special populations as defined in Perkins IV.

### **III. General Information**

The Pennsylvania Department of Education's Bureau of Career and Technical Education, administers this federally funded program. Correspondence concerning Perkins IV should be addressed to:

Del Hart, D.Ed.  
Coordinator – Professional Development and Programs of Study  
Bureau of Career and Technical Education  
Pennsylvania Department of Education  
333 Market Street, 11<sup>th</sup> Floor  
Harrisburg, PA 17126-0333

Phone: 717-346-9735

Email: [dehart@pa.gov](mailto:dehart@pa.gov)

#### **Grant Application Deadlines:**

All applications for funding must be completed in the Department's eGrant System by close of business on April 20, 2018.

#### **How to Apply**

Individuals wanting to apply for Professional Personnel Development Center funding are required to apply through the Pennsylvania Department of Education's internet-based [eGrants system](#).

#### **Reasons for Disqualification**

1. Ineligibility – The agency must be an eligible recipient and must propose to develop or operate eligible programs or services and to serve eligible clients.
2. The agency must be able to meet the qualifications found in Section I of these

guidelines.

3. Late application – Complete competitive applications must be received by April 20, 2018.

### **Reasons for the Failure of Applications to be Funded**

1. Inadequate information
2. Limitations of funding
3. Contractor is identified as not being responsible because of delinquent tax debt, bankruptcy, criminal activity or other conditions specified in the State Contractor Responsibility Program (see Management Directive 215.9 10/25/10)

### **Notification of Application Approval and Formal Contract**

An approved application is acknowledged by the Pennsylvania Department of Education by sending the eligible recipient a notification via the eGrant messaging system. This notification is an interim approval pending full review and execution of the contract or rider. This notification establishes the beginning date for obligating funds for the project.

When you are notified via the eGrant messaging system that your project is approved, a copy of the appropriate contracting document will be available online to print and sign. The project number, the total amount of funds, and the beginning and ending date of the project will appear on the rider or contract.

1. A complete application is accomplished by following the menu on the eGrants system. All sections will need to be completed before a secondary/postsecondary institution will be able to “submit” the local plan to Pennsylvania Department of Education. Once the local plan is submitted and reviewed by Pennsylvania Department of Education staff, the local plan will be given “substantial approval” and the applicant will be notified via eGrant. For the 2018-19 contract year, we will be using electronic signatures (e-signatures) for entities applying for Perkins funding. The authorized officers will affix e-signatures and submit e-signed grant agreements to the Department through the eGrant system. No paper agreements will be required.
2. To obtain “substantial approval,” with a start date of July 1, 2018, please submit your local plan by June 15, 2018. Perkins funds cannot be utilized without “substantial approval” status being granted by Pennsylvania Department of Education staff. Moving forward, local plans must be submitted by June 15 to be eligible for a start date of July 1 of that same year.
3. The yearly performance report is due on/or before August 31, 2018, to be eligible for continued funding.
4. A budget revision is required to transfer funds from one or more budget function, or object categories to other function or object categories when there is a variance in any major category of expenditure that exceeds 10 percent of the category amount in the approved budget. A major category of expenditure is considered to be a



Function Total or a Major Object Total. To determine if a budget revision is needed, check the Summary Budget. If a row or column total will exceed 10 percent of the approved Summary Budget row or column totals, a budget revision is necessary.

A revision to an approved project may be submitted in eGrants between January 15, 2019 and March 30, 2019. By March 30, 2019, the grantee should have an excellent estimate of expenditures.

Examples:

Today is January 5, and the grantee's approved budget for Object 600 – Supplies are \$115,785, with a 10 percent variance allowed of \$11,578.50. The grantee has spent or encumbered \$153,431.13 in Object 600. The grantee has exceeded the approved budget amount by \$37,646.13 or 33 percent and is over the 10 percent variance by \$26,067.63.

It is now March 15, the grantee's approved budget amount for Function 1000 – Instruction is \$131,000, with a 10 percent variance allowed of \$13,100. The grantee has spent or encumbered \$173,968.34. The grantee has exceeded the budget amount by \$42,968.34 or 33 percent, which is over the 10 percent variance by \$29,868.34.

No later than March 30, the grantee must go into eGrants and submit a project revision if funds need to be transferred from one function or object to another because costs in that function or object are expected to exceed the budgeted amount in each Function Total or Object Total by at least 10 percent (not the total budget).

#### **IV. Application Details and Guidelines**

##### **A. Staffing**

Prepare a document, named staffing chart, to include the names of all center staff and their projected percent of time for each major objective. For anticipated staff positions not yet assigned, indicate "unassigned" along with the projected percent of time for each major objective.

##### **B. Application Budget Information**

NOTE: The eligible expenditures should be paid at a rate or level not to exceed those paid by the institution for comparable services. All budget figures must be rounded to the nearest dollar.

##### Objectives to include

- Center Management (CM)
- Outreach Traditional Undergraduate Courses/Field Based Experiences (TUC/FBE)
- Outreach Field Based/Competency Based Teacher Education (CBTE)
- Outreach Graduate Courses (TGC)/Outreach Field Based/Competency Based Leadership Training (CBLT)

- Professional/Technical Occupational Competency Assessment Program (OCA)
- Workshops and Seminars (W&S)
- Pre-Induction for New Teachers (P-I)
- Curriculum Dissemination/Implementation (CURR)
- Placement (PLAC) and Recruitment (REC)
- Special Populations (SP)

### C. Narrative

All narratives must be totally free of any and all materials that are or may be construed as being discriminatory on the basis of race, sex or disability. The narrative portion of this proposal is to include information on each of the topics below and presented in the following order:

1. Center Recertification – Attach a letter which is signed by the appropriate official of the institution. Refer to Section I, “Qualifications for Funding Professional Personnel Development Centers” for background information to be used in preparing the letter.
2. Activity Descriptions: Each objective should be described as follows:
  - a. Need: Data sources should be identified, such as current Pennsylvania Information Management System (PIMS), recent state or center surveys, and the information which illustrates the need. Other sources, including state initiatives, must be explained and related to the program.
  - b. Program Descriptions: A description of program elements proposed for each objective must be included. Where appropriate, proposed course or workshop schedules should be included to illustrate the scope of the activities.
  - c. Number of Participants: Projected number of participants and indicate how numbers were derived. Additionally, the minimum and maximum enrollments for courses or workshops should be established.
  - d. Staffing: Indicate the lead person that is responsible for the implementation of each objective. All staff assigned to each objective is to be shown on the Staffing Chart as indicated in Section IV B. Any exception to the conventional Staffing Chart should be accompanied by an explanation.
  - e. Budget: As indicated in the eGrant system.
  - f. Evaluation: A description of how each center objective will be evaluated for both program and cost effectiveness.

## V. Accountability Evaluation/Reporting Procedure

The following information is required by the Pennsylvania Department of Education:

### A. Accountability Budget Projections:

1. To be attached to the center's proposal.
2. The budget projections must be prepared in the Accountability System format for each center objective. The projected costs must be shown in the "Budgeted Cost" column for each objective.

### B. Final Report:

The final report is due on August 31 for the preceding Fiscal Year that ends on June 30.

#### 1. General Information

- a. A final report must be prepared by each Career and Technical Education Professional Personnel Development Center and it must cover the fiscal/program year of July 1 to June 30.
- b. A final report of the Accountability System, must be submitted by August 31 to:

Del Hart, D.Ed.  
Coordinator – Professional Development and Programs of Study  
Bureau of Career and Technical Education  
Pennsylvania Department of Education 333  
Market Street, 11th Floor Harrisburg, PA  
17126-0333

Email: [dehart@pa.gov](mailto:dehart@pa.gov)

- c. The report format must include a summative section as outlined in these guidelines.

#### 2. Summative Section:

Prepare the following assessment:

##### a. Center Operations

- Appraise overall center accomplishments, cost effectiveness and shortfalls for the year.
- Brief description of significant program changes that resulted from the needs assessment surveys, advisory committee recommendations or other sources.
- Cite any significant changes to the center operation, which occurred as a

result of unanticipated events. If this occurred, what action was initiated?

- Recommendations that have major impact on the center operation and/or budget for next year.

b. Performance Based Objectives

Appraise each major fundable objective, which is listed in the proposal section of your “Application for Center Funding” on the following issues:

- Criteria used to determine if the objective was met.
- Cost effectiveness of the objective.
- Strengths, shortfalls and recommendations on each objective for next year.

c. Open End

Make mention (including attachments) of any other information or data which is pertinent to the results of the Center’s operation for the year.

d. Staffing

A staff chart that includes the names of all center staff and the percent of time devoted to each major objective.

e. Accountability System

Both an electronic and “hard copy” of the Accountability System which must be attached to this section of the Final Report.

## **VI. Accountability System Instructions for Professional Personnel Development Centers**

### Introduction

These instructions are designed to provide the Professional Personnel Development Centers with the information necessary to fulfill the requirements of the Accountability System. These guidelines should assist you in preparing your accountability report. If you should have questions or concerns, do not hesitate to contact the Coordinator of Professional Personnel Development, Dr. Del Hart at 717-346-9735.

### “What Software Do I Use?”

- The software package selected to be used in this process is Excel for Windows.
- Even though you ultimately may keep track of your Accountability System data in another program (i.e., dBase, Symphony, etc.), it is preferred that you send the data in an Excel format.

### “What Do I Have to Do?”

The following list outlines several steps that will help the Accountability System process to run smoothly:

- Maintain the structure of the file – The Accountability System asks for a lot of information. If your Professional Personnel Development Center does not support several of the programs that are laid out in the Accountability System, it is tempting to remove those sections from the file that do not pertain to your Professional Personnel Development Center. Please don't! If, for instance, you do not offer any Outreach Traditional Undergraduate Courses, just supply zeros where they are needed. Each of the Professional Personnel Development Center files will be combined into one master file in Excel. Missing sections or altered file structures will ruin the Accountability System process.
- Keep the filename simple – The logical appellation for your file is the name of your Professional Personnel Development Center and the year. For instance, the Indiana University of Pennsylvania Center for Career and Technical Personnel Preparation would name the file "IUP2006." This method provides quick identification of the file.
- Sending – Email the electronic version to the Professional Personnel Development Center Coordinator.

## **VII. Risk Assessment**

There is a new "Risk Assessment" requirement. The State must evaluate the level risk of an applicant during the pre-award process, and may assign specific conditions. Risk factors to consider include: previous non-compliance; were any major issues corrected; is there new personnel; substantial changes in the system; new grant recipient; results of any federal monitoring with specific conditions required.

The following questions will assist with the evaluation of the applicant's risk level for any future pre-award process.

1. Is the Director new? If so, provide contact information for Director.
2. Is the Business Manager new? If so, provide contact information for Business Manager.
3. Is the Perkins Coordinator new? If so, provide contact information for Perkins Coordinator. Indicate number months or years as the Perkins Coordinator.
4. Were there any Perkins' corrective actions since 2006-2007? If so, provide documentation that all corrections identified in previous Perkins On-Site Compliance Reports have been completely satisfied and fully implemented. If corrections haven't been completed, provide a detailed explanation. If you have not received an on-site visit within the last five years simply put N/A.
5. Were there any Single Audit findings since 2006-2007? If so, have the findings and corrective actions corrected? If not, please explain. Note: Please include the finding and the year.

6. Was a “Sanction Letter” received within the last three years? If so, indicate what year(s). Note: Letters included the performance indicator(s) that have not met 90% of the local adjusted level of performance for three consecutive years. Also, the letter is signed by Dr. Lee Burket.

## VIII. General Administrative Provisions

### Contracts, Memoranda of Understanding and Sub-Grant Agreements

1. Agreements for funding between the Pennsylvania Department of Education and the eligible recipient are in the form of a binding agreement. This agreement will be in the form of a Standard Contract, a Memorandum of Understanding, or a Sub- Grant Agreement, depending on the type of eligible recipient. The appropriate contract document will be made available for printing and signing when your application is reviewed and the Pennsylvania Department of Education reviewer assigns the effective start date. All school districts, career centers, intermediate units and most postsecondary institutions use a rider to the five-year master agreement.
2. Authorized signatures on agreements. The term “agreement” used below means any of the previous contract formats.

#### Type of Eligible Recipient

#### Authorized Signature

PASSHE University

President and others per MOU

State agency

Secretary, Deputy Secretary or designee

All other entities

President or Vice President and Board Secretary or Treasurer

3. Changes to the Standard Agreement language are not recommended. Any change will require the review and approval by Pennsylvania Department of Education’s Chief Counsel and will cause delays in approving the contract.
4. The term of the project will appear on the agreement when it is printed. The start date is determined by the date that the application is “substantially approved” by the Pennsylvania Department of Education.
5. After a complete review and approval by the Pennsylvania Department of Education and the Comptroller’s Office, an approved and fully executed agreement will be returned to the eligible recipient.

### Classification of Expenditures

Items requested are those required to implement the activities described in the Action Plan. Each application MUST contain an itemized budget of ALL planned expenditures with dollar amounts. Reimbursable costs are limited to the Eligible Expenditures identified in these guidelines.

1. The budget is separated into various functions in accordance with the *Pennsylvania School Accounting Manual*. Not all functions are allowable budget categories for

career and technical education projects. Below is a listing of the allowable functions and objects.

**Function Codes:**

- a. Instructional (1000)** – Includes all activities dealing directly with the interaction between teachers or support personnel and students. It would also include some other approved medium such as television, radio, computers, correspondence or telephone.
- b. Pupil Personnel Services (2100)** – Activities associated with counseling students and parents, evaluating student abilities, career counseling, referral and placement assistance, and support personnel providing assistance with these activities.
- c. Staff Support Services (2200)** – Activities associated with assisting, supporting and advising the instructional staff with, or on the content and process of, providing learning experiences for students. Staff in-service and curriculum development activities are listed here.
- d. Business Support Services (2500)** – Single audit cost is the only allowable cost. Show in Object Code 300.
- e. Transportation Costs (2700)** – Supplemental transportation services necessary to accommodate special population students. Must be in addition to regular pupil transportation. Educational field trips should be charged to the function to which the costs are applicable. Transportation services for students to and from work-sites, such as apprenticeship programs, would be budgeted under Function 1000.
- f. Community Services (3300)** – This function is used for child care services by an outside provider. Service must be provided by a licensed child care agency. If service is provided by grantee, costs are prorated on a per-child basis.
- g. Other Financing Uses (Indirect Cost) (5000) Object 900**
  - (1) School districts, Intermediate Units and Area Vocational Technical Schools/Career and Technology Centers must use an approved restricted indirect cost rate established by the Comptroller's Office.
  - (2) All other entities may use a rate of 8 percent of the first \$50,000 and one percent of all amounts over \$50,000.
  - (3) Indirect cost is calculated on direct costs, excluding equipment.
  - (4) Indirect cost is considered an administrative-type cost. The Perkins Act of 2006 limits the amount of administrative-type costs to no more than 5 percent of grant funds. The only other allowable administrative-type cost is the single audit, which is budgeted in Function 2500, Object 300.
  - (5) Indirect costs and single audit cost, when added together, cannot equal

more than 5 percent of the total project. This applies to the budget, as well as to final claimed costs. Within each function area, costs are to be broken down into types of cost defined by object codes.

### **Object Codes:**

#### **Salaries – Object 100**

Salaries are budgeted within the function for which they are employed. Show as full time percent of full time or hourly rate multiply by number of hours, as applicable. Time and effort records must be maintained for all salaries or wages of staff spending less than full time on project activities.

##### **a. Instructional Salaries – Function 1000**

- (1) Teachers, substitutes and aides who are involved in the integration of academics into CTE programs (remediation is an ineligible use of funds).
- (2) Personnel who provide support service activities to special populations of students for high priority, high skill, high wage or high demand occupations.
- (3) Driver for instructional field trips.

##### **b. Pupil Personnel Salaries – Function 2100**

- (1) Career counseling personnel.
- (2) Driver for career exploration field trips.

##### **c. Staff Support Services – Function 2200**

- (1) Personnel assigned to curriculum development of high priority, high skill, high wage or high demand occupations.
- (2) Personnel assigned to professional development and ongoing in- service.

##### **d. Student Transportation – Function 2700**

Driver salaries necessary to accommodate special populations in addition to regular pupil transportation.

#### **Benefits – Object 200**

Only the portion applicable to the project may be charged. Benefits are charged to the same function as the salaries to which they are applicable. Benefits must be charged at the same percent as salaries, (e.g. a teacher paid for 50 percent of his/her time would have benefits charged at 50 percent as well). The amount charged must be the net of offsetting revenue received from the commonwealth. Benefits do not need to be itemized – a composite rate may be used.



## **Purchased Professional and Technical Services – Object 300**

These costs are assigned to the functional area served. Rate (hourly, daily, etc., and number of hours/days) should be shown as part of the calculation.

- a. Honoraria** – For consultants to provide services to address the nine “Required Uses of Funds” under Section 135 of the “Carl D. Perkins Career and Technical Education Act of 2006.” (A copy of the sub- contract may be requested by Pennsylvania Department of Education staff.)
- (1) If contracted consultant is instructing students, the costs would appear in the Instructional Function (1000).
  - (2) If contracted consultant is providing guidance, counseling or career exploration, the costs would appear under the Pupil Personnel Services Function (2100).
  - (3) If contracted consultant is providing support to instructional staff in the form of in-service/professional development or curriculum development, the costs would appear under the Staff Support Function (2200).
- b. Single Audit** – Independent auditor for the prorated share of the single audit would be charged to the Business Support Services Function (2500). The amount of the single audit cost chargeable to a federal program must bear the same percent as that federal program is to the total budget of the eligible recipient.

## **Purchased Property Services – Object 400**

- a. Rental of Facility** – The facility (excluding facilities of the contracting agency) must be identified by name, address and space rented. Show cost calculations. The rental period must agree with the funding period of the program. The cost may appear under a single function or be spread among various functions depending on the service provided.
- b. Rental of Equipment**
- (1) Give number of items, description and cost per item. Show calculations. Equipment is defined as costing \$1,500 or more per item.
  - (2) Every item must be justified within the Perkins Local Plan and necessary to meet objectives.
  - (3) Rental period must be within project period.
  - (4) Lease/purchase is eligible.
  - (5) The costs are listed under the applicable function.
- c. Repairs and Maintenance of Equipment** – The cost of repairs or services is only allowable for equipment purchased with current or prior federal vocational education funds and still in use for the original purpose; or for equipment donated

to the federal program. Maintenance agreement cost will only be allowed on equipment purchased under the current Act.

### **Other Purchased Services – Object 500**

**a. Student Transportation** – Expenditures for supplemental transportation services. Cost must be in addition to regular pupil transportation and would appear under Function 1000 if it is for student travel to and from work-sites, such as apprenticeship programs, or Function 2700 if for educational field trips. This object is used for services of a contracted carrier.

**b. Travel** – Limited to travel within the commonwealth for staff providing instructional or supplementary services approved as part of the Perkins Local Plan. Justification for travel must be directly tied to specific objectives and activities on the Action Plan form. Costs should be on the same basis as other employees of the educational agency. Show miles and rate per mile or other calculation for total cost. If the rate per mile exceeds recommended IRS rate, a board resolution is required if not part of a master agreement that references a higher rate.

Travel costs are considered obligated when the travel actually occurs; therefore, travel to conferences and workshops must occur within the contract period in order to be eligible for reimbursement. This ruling is based upon Department contracting procedures, as well as the Code of Federal Regulations 34 CFR 76.707. However, since conference registration fees are usually required months in advance of attendance, the point of obligation are recognized as the date that the registration is due.

**c. Child Care Services by Outside Provider** – List the number of children expected to require this service and the cost per child to enable parents to participate in career and technical programs. Indicate who will provide the service. Service must be provided by a licensed child-care agency. If service is provided by grantee, costs are prorated on a per-child basis.

**d. Communication Costs** – The costs for telephone and postage are allowable for Perkins Local Plan activities only. Telephone and postage costs must be specifically accounted for and documented.

**e. Printing and Advertising** – List anticipated item cost and total cost.

Show under Function for which the cost is applicable. Only advertising related to recruiting of personnel, procurement of goods or services and public relation costs for notifying the community of the activities of the program are allowable. Promotional and memorabilia items are not allowable.

### **Supplies – Object 600**

**a.** Instructional supplies, materials and equipment costing less than \$1,500 (with the exception of software, regardless of cost) are reported as Object 600 under the function for which the items are purchased.

**b.** Any supplies to accommodate special student population students.

NOTE: Materials, supplies, software and textbooks for the operation of regular programs are not allowable expenditures.

### **Equipment – Object 700**

Equipment purchased under this contract must be necessary to meet Perkins Local Plan objectives and comply with “Required Uses of Funds,” (Section 135), under the Carl D. Perkins Career and Technical Education Act of 2006. Also, Local Education Agencies must identify the approved program and site for which the equipment is being purchased.

- a. Purchases of new or replacement instructional equipment are to be listed by cost, number and type of equipment.
- b. An equipment item is any instrument, machine, apparatus or set of articles that meets all of the following criteria:
  - (1) It is used to teach skills or provide information directly to career and technical students;
  - (2) Its cost is \$1,500 or more per unit;
  - (3) It retains its original shape, appearance and character with use;
  - (4) It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance;
  - (5) It is nonexpendable, that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit; and
  - (6) Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for more than one twelve-month fiscal period.

### **Restricted Indirect Cost – Object 900**

- a. School districts, Intermediate Units and Career and Technology Centers must use an approved restricted indirect cost rate established by the Comptroller’s Office.
- b. All other entities may use a rate of 8 percent of the first \$50,000 and one percent of amounts over \$50,000.
- c. Indirect cost is calculated on direct costs, excluding equipment.
- d. Indirect cost is considered an administrative cost. The Perkins Act of 1998 limits the amount of administrative costs to no more than 5 percent of grant funds. The only other allowable administrative cost is the single audit that is budgeted in Function 2500, Object 300. Indirect costs and single audit cost, when added together, cannot equal more than 5 percent of the total project. This applies to the budget, as well as to final claimed costs.

## Utilization and Control of Funds

1. Each local plan application for the use of funds shall be approved by a formal agreement. No local plan application shall be approved beyond June 30 of each fiscal/program year given funding. Unexpended funds at the conclusion of the fiscal period will revert to the state for reallocation.
2. Control over the use of funds provided under the contract, and administrative control over equipment and property acquired with such funds shall be with the recipient agency. Funds, equipment and property shall be used for the purposes provided in the Carl D. Perkins Career and Technical Education Improvement Act of 2006.
3. Period of Obligation of Funds by Recipient(s):
  1. The period during which obligations may be incurred for each fiscal year is determined by the Pennsylvania Department of Education when the Bureau of Career and Technical Education gives the Local Education Agency's application "substantial approval."
  2. After the project is substantially approved, Pennsylvania Department of Education staff will continue to review the application more thoroughly prior to granting final approval. It is recommended that Local Education Agencies make all necessary corrections required by the Pennsylvania Department of Education in order to start scheduled payments in a timely manner. If a Local Education Agency wants a start date of July 1, 2018, elements required in the application must be submitted by June 15, 2018. Applications may be received after July 1, 2018. Applications will not be accepted after August 31, 2018.
  3. Obligations may not be incurred after June 30 of each fiscal year.
  4. Determination of obligations – The following table is taken from federal regulations (34 CFR 76.707) and shows when a sub-grantee of the state makes obligations for various kinds of property and services. This is not a list of approvable expenditures.

If the obligation is for:	The obligation is made:
(1) acquisition of real or personal property	on the date on which the sub-grantee makes a binding written commitment to obtain the property
(2) personal services by an employee of the sub-grantee	when the services are performed
(3) personal services by a contractor who is not an employee of the sub-grantee	on the date on which the sub-grantee makes a binding written commitment to obtain the services
(4) performance of work other than personal services	on the date on which the sub-grantee makes a binding written commitment to obtain the services

(5) public utility services	when the sub-grantee receives the services
(6) travel	when the travel is taken
(7) rental of real or personal property	when the sub-grantee uses the property

4. Federal funds utilized under the Perkins Act shall be used to supplement and not supplant state or local funds. Funds provided under the Perkins Act may be used to pay for the costs of career and technical education services required in an Individualized Education Program (IEP) developed pursuant to Section 614(d), of the Individuals with Disabilities Education Act (IDEA). Funds may also be used for services necessary to meet the requirements under Section 504 of the Rehabilitation Act of 1973, with respect to ensuring equal access to career and technical education.

**Revisions of Approved Contracts (the eGrants system will open for revisions in January 2016)**

1. Requests must be submitted no later than March 30 of each fiscal year. The eGrants system will not accept revisions after March 30.
  - a. Revisions to approved projects shall be initiated by completing the applicable components of the eGrant application online. The same documents are used for revisions as in the original application. No revisions may be made until a project has final approval.
  - b. Once the revision has been approved and finalized any costs in a previously unbudgeted function or object code(s) will not be permitted. The Final Expenditure Report will be adjusted and the Local Education Agency will need to return funding to the state.
2. A project revision must be submitted under any of the following conditions:
  - a. Any costs need to be budgeted in a previously unbudgeted function or object.
  - b. Any changes are requested in equipment items (either new, substitutions or quantity changes or determine equipment will not be purchased).
  - c. A budget revision is required to transfer funds from one or more budget function, or object categories to other function or object categories when there is a variance in any major category of expenditure that exceeds 10 percent of the category amount in the approved budget. A major category of expenditure is considered to be a Function Total or a Major Object Total. To determine if a budget revision is needed, check the Summary Budget. If a row or column total will exceed 10 percent of the approved Summary Budget row or column totals, a budget revision is necessary. For example, the grantee's approved budget for Object 600 – Supplies is \$115,785, with a 10 percent variance allowed of \$11,578.50. The grantee has spent or encumbered \$153,431.13 in Object 600. The grantee has exceeded the approved budget amount by \$37,646.13 or 33 percent and is over the 10 percent variance by \$26,067.63.

## Record Keeping

1. Each sub-grant recipient shall retain records of federal grant activities for five years after completion of the activity for which federal grant funds were used. Equipment records shall be maintained for five years after the disposition, transfer or replacement of the equipment. In the event of an audit, the five-year records retention may be extended until the final resolution of the audit or until the end of the regular five-year period, whichever is later. Federal records retention requirements are set forth in 34 Code of Federal Regulation (CFR), Sections 74.53, 76.730 and 80.42. Note: The state records retention regulations are for at least six years and are found in Pennsylvania School Code of 1949, Title 24—Education, Chapter 1, Article 5 (24 PS§5-518).
2. Each eligible recipient is required to maintain adequate records to provide full disclosure of grant expenditures. Such records include purchase orders, invoices, payroll records, time and service function records in support of payroll, bid solicitation, contracts and checks issued.

Equipment – Inventory, Usage and Disposition – See Sample Federal Equipment Inventory form, state and local governments, postsecondary institutions and nonprofit organizations shall follow these general equipment guidelines.

1. Title to equipment vests upon acquisition to the grantee and sub-grantee respectively.
2. Equipment will be used by the Local Education Agency in the program it was purchased for as long as it is needed, whether or not federal funding continues. When no longer needed for the original program, the equipment may be used in other activities currently or previously supported by federal funds.
3. The Local Education Agency shall also make equipment available for use in other programs currently or previously supported with federal funds, as long as such usage does not interfere with the purpose for which it was purchased. Preference should be given to programs funded by the awarding agency.
4. Equipment purchased with local plan funds has additional considerations imposed by federal Perkins regulations:
  - a. It may be used by other approved career and technical programs as long as the acquisition was reasonable and necessary for the purpose of conducting a properly designed project, the usage is incidental to and does not interfere with purposes for which it was purchased and the usage does not add to the cost of using the equipment.
  - b. When not being used for career and technical purposes, equipment may be used for other activities if the acquisition was reasonable and necessary; the other usage is after school hours, is incidental to and does not interfere with its original purpose and the usage does not add to the cost of using the equipment.
5. Equipment acquired with grant funds may not be used to provide services for a fee to compete unfairly with private companies that provide equivalent services.

6. When acquiring replacement equipment, the recipient may use the equipment as trade-in toward the cost of replacement equipment.
7. The recipient must maintain inventory records that include a description of the piece of equipment, manufacturer's serial number, project number, acquisition date, percentage of federal participation in cost, location and condition, unit acquisition cost and ultimate disposition information. A physical inventory must be taken every two years.
8. A control system must be in place to safeguard the equipment.
9. Disposition: When equipment is no longer needed for the original project or program, or for activities previously or currently supported with federal funds, the equipment disposition is made as follows:
  - a. Items with a current per unit fair market value of less than \$5,000 may be retained or sold or otherwise disposed of with no further obligation to the Pennsylvania Department of Education.
  - b. Items with a current per-unit fair market value in excess of \$5,000 may be retained or sold, and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds of the sale by a percentage of the awarding agency's share in the original purchase.

## Funding of Projects

### 1. Payment Schedule

All projects are placed on a system of scheduled payments to provide operating funds during the period of the project. Monthly payments are determined by dividing the project amount by the number of months that the project operates. PDE Comptroller's Office, upon approval of the project, will initiate payments. In the event the start of payments is delayed, the Comptroller's Office will include back payments in the initial project payment up to a maximum of four monthly payments. Payments are made about the 15<sup>th</sup> of each month. Scheduled payments are discontinued after the contract period expires. Most public schools receive Automatic Clearing House (ACH) payments. Any entity interested in receiving payments via ACH should contact the Comptroller's Office at 717-783-9074.

### 2. Reconciliation of Cash on Hand Quarterly Reports (PDE-2030)

- a. The Reconciliation of Cash on Hand Quarterly Reports are due on the 10<sup>th</sup> working day after each quarter (10<sup>th</sup> working day of October, January, April and July). **All grant recipients are required to submit their quarterly reports electronically using the FAI (Financial Accounting Information) website. Paper copies will not be accepted and will not be returned. Such reports will be considered delinquent.** In order to use the FAI system, you need to first register for security clearance to use the ePDE web portal. This can be accessed through the [Pennsylvania Department of Education Web portal](#), click on "Access My PDE Suite", click on the "Register" hyperlink, fill in the information, then click "Register". Close out, then re-enter PDE's Web portal

again at [www.education.pa.gov](http://www.education.pa.gov), click on

“Access My PDE Suite”, enter your user name and password, click “Log In”, then click on the FAI hyperlink.

Technical questions relating to the ePDE Web portal should be directed to the PDE Information Technology Help Desk at 717-857-3737 or use the “Contact Us” link in the top right corner of the Login Page of eGrants.

For payment related questions or assistance in completion of the quarterly report, [email Comptroller Operations](#).

- b. The quarterly reporting will begin with the first quarter in which payments are received. For example, if the first payment is received in November, the first quarterly report is due in January. Quarters end September 30, December 31, March 31 and June 30. If all payments are received by June 30, there is no need to submit a report for this quarter.
- c. Failure to submit the quarterly report on time or electronically will result in suspension of scheduled payments until the report is received.
- d. Quarterly reports can also be used to request an acceleration of payments because of unusual cash needs, such as a large purchase. Use the Comments section of the report to explain the need for an accelerated payment.

### **Final Expenditure Report (PDE-2011)**

1. All grant recipients are required to submit their [Final Expenditure Reports](#) electronically using the PDE eGrants Web site. Paper copies will not be accepted and will not be returned. If an electronic copy of the report with an electronic signature on Page One is not submitted, the report will be considered delinquent.
2. **The Final Expenditure Report is due no later than 60 days after the close of the project (Close of the project is June 30, FER is due August 30). Final Expenditure Reports may be submitted only after completion of project activities and payment of all obligations. All obligations must be encumbered on or before June 30. All obligations must be paid in full (on or before August 30) when the Final Expenditure Report is submitted.**
3. PDE’s Bureau of Career and Technical Education will conduct a review of the Final Expenditure Report for completeness, accuracy and budget compliance. Approved reports are forwarded to the Comptroller’s Office for closure and final payment. Reports found to be incomplete or incorrect are returned to the recipient for further explanation or correction.
4. Costs found to be unallowable will be deducted from the total expenditures claimed and will either be subtracted from the final payment or requested as a refund. The recipient has the right to request a reconsideration of any disallowed costs. Upon receipt of notification of a disallowance, a recipient may write to Janelle Smith at the address below and request reconsideration by explaining



the reason for the request. Any documentation that will substantiate the recipient's request should accompany the letter. A notification will be sent to the recipient regarding the Bureau's decision. If the recipient is dissatisfied with the response, a request for further reconsideration may be sent to Lee Burket, Director of the Bureau of Career and Technical Education, at the address below.

5. If circumstances prevent timely submission of the report due to a large volume of information being collected, approval for an extension of time must be requested by writing to Janelle Smith at the address below, or emailing [Janelle Smith](#), at the Bureau of Career and Technical Education. **An extension will not be approved because of outstanding obligations.**
6. PDE reserves the right to stop any and all payments of state and federal funds from any source due to a recipient for failure to submit the Final Expenditure Report within 60 days after the close of the project. If a recipient fails to submit a Final Expenditure Report, even after notification of delinquency, PDE may require the recipient to return all funds advanced under the project.
7. Any omissions in or corrections to the initial submission may be made by submitting a revised Final Expenditure Report. Revised Final Expenditure Reports must be submitted no later than four months after the original due date.
8. A check for any unused funds must be sent to the Department of Education, along with an electronically signed copy of Page One. The check should be made payable to the Commonwealth of Pennsylvania, and be mailed to Janelle Smith at the address below.

Department of Education  
Bureau of Career and Technical Education  
333 Market Street, 11<sup>th</sup> Floor  
Harrisburg, PA 17126-033

9. Questions concerning the instructions for completion of the Final Expenditure Report should be directed to [Janelle Smith](#), PA Department of Education, Bureau of Career and Technical Education. Telephone number: 717-783-6990.

Technical questions relating to Final Expenditure Reports should be directed to the PDE Information Technology Help Desk at 717-857-3737.

### **Federal Audits**

1. The Single Audit Act was enacted prior to July 5, 1996. A revised Office of Management and Budget Circular A-133 was issued June 24, 1997, to implement the new Single Audit Act. Updates to A-133 are located at:

<https://www.whitehouse.gov/omb/circulars/>

This revised Office of Management and Budget circular is applicable to all recipients of federal grants and sub-grants. Each non-federal entity that expends a total of \$500,000 or more in any fiscal year shall have either a single audit or

program-specific audit based on the following criteria: (a) if such amounts are expended under more than one federal program, a single audit is required; or (b) if such amount is expended under a single federal program then, the entity can elect to have a program-specific audit performed rather than a single audit. The uniform guidance will increase the threshold to \$750,000 for the fiscal year, beginning July 1, 2015. On Dec. 26, 2013, the Office of Management and Budget issued Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Chapter I and Chapter II - Parts 200, 215, 220, 225, and 230) that are effective Dec. 26, 2014. This will supersede A-133. However, the audit requirement does not apply to audits of fiscal years beginning on or after Dec. 26, 2014. Therefore, the audit provision would not be in effect until July 1, 2015.

2. Audit costs made in accordance with Office of Management and Budget Circular A-133 are allowable charges to federal assistance programs, as either direct or indirect costs. Generally, the percentage of costs charged to a federally funded program for a single audit shall not exceed the percentage that federal funds represent of total funds expended by the recipient during the audit period. Additional information may be found at the uniform guidance Audit Services section 200.425.
3. Information regarding the performance and reporting of the single audit may be directed to the Pennsylvania Office of the Budget, Bureau of Audits, voice telephone 717-783-9120. Questions regarding audit resolution issues may be directed to the PDE's Single Audit Coordinator, voice telephone 717-787-5993.