2014
Applications
Forms
Grant Management

Carl D. Perkins
Career and Technical Education Improvement Act of 2006
Nebraska Career Education

Local Plan and Application

Eligibility to Participate in Perkins IV Grants

Nebraska public secondary schools and community colleges (referred to as the local education agency in the Act) that are offering approved State Model programs of study in Nebraska Career Education are eligible to participate in Perkins IV. State Model programs of study may be found at: [http://cestandards.education.ne.gov/](http://cestandards.education.ne.gov/)

The local education agency (LEA) allocation will be made on a single fiscal year basis. The allocation to each LEA is calculated using a formula established in the Federal legislation and published in the Nebraska State Plan for Career Education. Local education agencies will be notified of the annual allocation.

Local education agencies on the secondary level can choose one of three participation options:
- If the LEA allocation is greater than $15,000, the LEA can either accept the federal funds and operate its own program or choose to participate in a consortium.
- If the allocation is less than $15,000, the LEA can enter into a consortium managed by an educational service unit or community college in order to meet the $15,000 minimum allocation requirement.
- The LEA can decline the allocation.

Local education agencies on the postsecondary level can choose one of three participation options:
- If the LEA allocation is greater than $50,000, the local education agency may operate independently.
- If the LEA allocation is less than $50,000, the eligible recipient must form a consortium in order to participate.
- The LEA can decline the allocation.

Intent to Participate in Perkins IV Grants

Secondary

The Nebraska Department of Education will use the Perkins IV Intent to Participate Tool through the NDE portal for local secondary schools to declare their intent to participate in Perkins IV for the fiscal year. Completing the requested information will accomplish the following:
- Declare the school’s intent to participate by identifying the participation option.
- Affirm the school meets the essential components requirement for participation.
- Submit the chapters of an active Career Education Student Organization offered through the District.

Postsecondary

Postsecondary institutions will declare their intent to participate by responding to the request for information on the number of career and technical education participants receiving Pell grants and/or Bureau of Indian Affairs funding.
The Local Planning Process

Developing a local plan through analyzing data and formulating a strategic plan for career and technical education will allow the use of funds, regardless of the source, to best meet the needs of all students enrolled in career education.

The planning process for use of Perkins IV funds should be a part of and coordinated with the total school improvement plan and/or technology plan for the district/consortium or community college. The critical steps of the planning process are:

- Assessing current demographic data, labor market, population and career education program data.
- Involving a career education advisory committee with diverse representation of parents, business leaders, students, special populations, and CTE and non-CTE instructors. (This advisory committee must conduct a least one meeting to advise on application of funds.)
- Establishing goals and objectives aimed at meeting the needs of the students in career education programs.
- Identifying career and technical education programs that can best meet established educational objectives through the use of Perkins IV funds.
- Analyzing past performance on Perkins Performance Measurement Quality Indicators.
- Allocating resources to achieve identified goals and objectives.
- Evaluating results and making necessary revisions.

This planning process should be used to provide guidance for the development of the five-year plan and annual application to focus the use of Perkins IV funds provided to each district, institution, and consortium.

Local Needs Planning Considerations

A needs assessment that provides the basis for local application development and the use of a diverse career education advisory committee support an effective and visionary approach to the planning process.

The needs assessment process should identify the improvement needs of career education programs in the following areas:

- Academic and technical skills acquired by students through the integration of academic and career technical programs in a program of study.
- Student opportunities for experiences that address all aspects of an industry.
- The use of technology, which may include training career and technical education personnel to use state-of-the-art technology, that may include distance learning; providing students with academic, occupational and technical skills to enter high technology and telecommunications careers; and encouraging schools to partner with high technology industries to offer internships and mentoring programs.
• Professional development for administrators, counselors and teachers to include: inservice and preservice training in state-of-the-art programs and techniques, effective teaching skills based on research and effective practices to improve parental and community involvement; education programs to ensure that teachers and personnel stay current with all aspects of an industry; teacher internship programs that provide business experience; and training programs in the use and application of technology.

• Evaluation of programs assessing the needs of special populations.

• Initiate, improve, expand and/or modernize career education programs.

• Provide services/activities that are of sufficient size, scope and quality to be effective.

• Link secondary and postsecondary career education.

In addition, as the local needs assessment is designed, it may also address the following:

• Involvement of parents, businesses and labor organizations in planning, implementing and evaluating career education programs.

• Career guidance and academic counseling for students participating in career and technical education programs.

• Work-Based Learning experiences, such as internships, cooperative education, school-based enterprises, entrepreneurship and job shadowing that are related to career education programs.

• Programs for special populations.

• Support local business and education partnerships.

• Quality and accessibility of career education student organizations.

• Mentoring and support services.

• Lease, purchase and adapt or upgrade equipment.

• Improve or develop new career education courses.

• Career education programs for adults and school dropouts to complete their secondary school education.

• Assistance to students who have participated in services and activities under this title in finding an appropriate job and continuing their education.

• Support for nontraditional training and employment activities.

• Support for other career and technical education activities consistent with the purposes of this Act.
Legal Requirements for Use of Perkins IV Funds

General Authority
The primary purpose of Perkins IV funds received by eligible recipients is to improve or expand career education. Perkins IV funds cannot be used to maintain career education programs.

Allocations
The formula for determining the allocations of Perkins IV funds is established in the Federal Carl D. Perkins Career and Technical Education Act of 2006.

Consortium Guidance from Perkins IV
Section 131 (Secondary) provides the following guidance on consortia/Consortium Requirements

1. ALLIANCE—Any local educational agency receiving an allocation that is not sufficient to conduct a program which meets the requirements of section 135 is encouraged to:
   - A. form a consortium or enter into a cooperative agreement with an area career and technical education school or educational service agency offering programs that meet the requirements of section 135;
   - B. transfer such allocation to the area career and technical education school or educational service agency; and
   - C. operate programs that are of sufficient size, scope, and quality to be effective.

2. FUNDS TO CONSORTIUM—Funds allocated to a consortium formed to meet the requirements of this subsection shall be used only for purposes and programs that are mutually beneficial to all members of the consortium and can be used only for programs authorized under this title. Such funds may not be reallocated to individual members of the consortium for purposes or programs benefiting only one member of the consortium.

Allocation of Funds within a Consortium
The allocation of the Perkins Grant must be done on the consortium level. The consortium CANNOT “grant back” the money to the individual schools. The legislation is very clear that a grant back situation can cause the entire amount to be reclaimed by the U.S. Department of Education.

Example: If a school generates $5,600 through the formula and cooperates with a consortium, they are not guaranteed $5,600 to be spent on their career education programs. The consortium must review the career education needs of all the schools and allocate the money on the consortia level to the programs. For example, if the consortium decides to spend money on business education, then all business education programs in the consortium must have the opportunity to participate.

The consortium Career Education Advisory Committee must have input on the allocation of funds. Any equipment or instructional materials purchased remain the property of the consortium and must be clearly identified as such. NOTE: If a school leaves a consortium, any equipment purchased by the consortium that has undepreciated value, for the school, is returned to the consortium.
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**Reallocation of Perkins Funds**

Federal funds that are not applied for as of September 1 of the current fiscal year will be reallocated by formula for use during the following fiscal year to LEAs with applications approved for federal funding. The Perkins Act does not allow LEAs to carry funds to the next year.

**Use of Perkins Funds for Instructional Materials, Software and/or Equipment**

The Perkins Act of 2006, Section 135, provides the legal definitions for the required and permissive use of funds to support career and technical education. Section 135 can be found on the following pages. Grant funds from Perkins IV can be used to purchase instructional materials, software, and/or equipment to improve, modernize or expand career and technical education offerings. In addition to this Section of the Law, the U.S. Department of Education has provided non-regulatory guidance to provide clarification on Congressional intent of certain Sections.

Any instructional materials, software and equipment (both <$5,000 and >$5,000 per item) must be justified according to their ability to modernize, improve or expand the career and technical education offerings and align them with current industry standards and expectations.

Instructional materials, software and/or equipment must enhance instruction for students to gain knowledge and skills that meet industry standards and expectations in high wage, high skill and high demand occupations. Instructional materials, software or equipment that is used in hobby, craft or leisure arts courses are not approvable for reimbursement.

**It is not permissible to buy residential grade equipment and seek Perkins reimbursement. Any equipment purchased (both <$5,000 and >$5,000 per item) must be industry grade and quality to be eligible for reimbursement.**

In the case of food and food science labs, residential grade equipment may be purchased with Perkins funds to modernize or expand career and technical education offerings. However, any equipment (free standing or counter top) purchased must demonstrate or showcase the most recent technology within the equipment category. For example: a low end, coil burner, electric range does not demonstrate or showcase the most recent technology in electric ranges. Residential grade washers/dryers, salt and pepper shakers, flatware, spatulas, private label products sold through home parties outlets, used/damaged or discounted because of damage, light grade plastic products (bowl toppers), etc., are not approvable and are the responsibility of the local school.
Legal Requirements for Use of Perkins IV Funds—continued

Use of Perkins Funds for Instructional Materials, Software and/or Equipment Examples

Basic tools and equipment such as screwdrivers, pliers, hammers, non-commercial grade plastic food storage containers, residential kitchen equipment and prep tools, etc., are not approvable and are the responsibility of the local schools. Less than industry-standard or commercial grade equipment is not approvable, even though it may be inexpensive.

Any equipment purchased for Food and Culinary Arts classes must be National Sanitation Foundation® (NSF®) certified meeting NSF industry standards.

An old or worn out piece of equipment must be replaced with industry commercial grade equipment. Welding or power equipment must be replaced with an upgrade to the latest technology found in industry to be approvable for Perkins funds. If a kitchen stove or refrigerator needs to be replaced, it must be replaced with an upgraded unit commonly found in the commercial food service industry (NSF® standard) to be eligible for reimbursement.

Equipment must be inventoried as purchased with Perkins funds for the school, college or consortium and identified as such on the equipment. See sample below:

| Perkins Career & Technical Education Act Purchase |
| Property of _________ (LEA/Consortium Name) |
| _________ Fiscal Year of Purchase |

Requirements for Use of Local Funds

Recent audit findings in other states have identified audit exceptions where the Local Education Agency failed to address all nine of the Required Uses of Funds as defined in the Federal Law. 
*These nine uses are listed in detail on the following pages.*

NDE will also monitor all LEAs for the following:

- Review of annual applications to make certain plans include all nine required uses of funds.
- Monitor amendments to annual applications to ensure no change is made in addressing all nine required uses of funds.
- Review of the final report and claim to identify all nine required uses of funds are met.
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Nine Uses Required for Use of Local Funds:

**SECTION 135 (b) REQUIREMENTS FOR USES OF FUNDS**—Funds made available to eligible recipients under this section shall be used to support career and technical education programs that:

1. strengthen the academic and career and technical skills of students participating in career and technical education programs, by strengthening the academic and career and technical education components of such programs through the integration of academics with career and technical education programs through a coherent sequence of courses, such as career and technical programs of study described in section 122(c) (1) (A), to ensure learning in:
   (A) the core academic subjects (as defined in section 9101 of the Elementary and Secondary Education Act of 1965); and
   (B) career and technical education subjects;

2. link career and technical education at the secondary level and career and technical education at the postsecondary level, including by offering the relevant elements of not less than one career and technical program of study described in section 122(c)(1)(A);

3. provide students with strong experience in and understanding of all aspects of an industry, which may include work-based learning experiences;

4. develop, improve, or expand the use of technology in career and technical education, which may include—
   (A) training of career and technical education teachers, faculty, and administrators to use technology, which may include distance learning;
   (B) providing career and technical education students with the academic and career and technical skills (including the mathematics and science knowledge that provides a strong basis for such skills) that lead to entry into the technology fields; or
   (C) encouraging schools to collaborate with technology industries to offer voluntary internships and mentoring programs, including programs that improve the mathematics and science knowledge of students;

5. provide professional development programs that are consistent with section 122 to secondary and postsecondary teachers, faculty, administrators, and career guidance and academic counselors who are involved in integrated career and technical education programs, including—
   (A) in-service and pre-service training on—
      (i) effective integration and use of challenging academic and career and technical education provided jointly with academic teachers to the extent practicable;
      (ii) effective teaching skills based on research that includes promising practices;
      (iii) effective practices to improve parental and community involvement; and
      (iv) effective use of scientifically based research and data to improve instruction;
   (B) support of education programs for teachers of career and technical education in public schools and other public school personnel who are involved in the direct delivery of educational services to career and technical education students, to ensure that such teachers and personnel stay current with all aspects of an industry;
   (C) internship programs that provide relevant business experience; and
   (D) programs designed to train teachers specifically in the effective use and application of technology to improve instruction;
(6) develop and implement evaluations of the career and technical education programs carried out with funds under this title, including an assessment of how the needs of special populations are being met;

(7) initiate, improve, expand, and modernize quality career and technical education programs, including relevant technology;

(8) provide services and activities that are of sufficient size, scope, and quality to be effective; and

(9) provide activities to prepare special populations, including single parents and displaced homemakers who are enrolled in career and technical education programs, for high skill, high wage, or high demand occupations that will lead to self-sufficiency.

**SECTION 135 (c) PERMISSIVE**—Funds made available to an eligible recipient under this title may be used:

(1) to involve parents, businesses, and labor organizations as appropriate, in the design, implementation, and evaluation of career and technical education programs authorized under this title, including establishing effective programs and procedures to enable informed and effective participation in such programs;

(2) to provide career guidance and academic counseling, which may include information described in section 118, for students participating in career and technical education programs, that—
   (A) improves graduation rates and provides information on postsecondary and career options, including baccalaureate degree programs, for secondary students, which activities may include the use of graduation and career plans; and
   (B) provides assistance for postsecondary students, including for adult students who are changing careers or updating skills;

(3) for local education and business (including small business) partnerships, including for—
   (A) work-related experiences for students, such as internships, cooperative education, school-based enterprises, entrepreneurship, and job shadowing that are related to career and technical education programs;
   (B) adjunct faculty arrangements for qualified industry professionals; and
   (C) industry experience for teachers and faculty;

(4) to provide programs for special populations;

(5) to assist career and technical student organizations;

(6) for mentoring and support services;

(7) for leasing, purchasing, upgrading or adapting equipment, including instructional aides and publications (including support for library resources) designed to strengthen and support academic and technical skill achievement;

(8) for teacher preparation programs that address the integration of academic and career and Technical education and that assist individuals who are interested in becoming career and technical education teachers and faculty, including individuals with experience in business and industry;

(9) to develop and expand postsecondary program offerings at times and in formats that are accessible for students, including working students, including through the use of distance education;

(10) to develop initiatives that facilitate the transition of sub baccalaureate career and technical education students into baccalaureate degree programs, including—
   (A) articulation agreements between sub-baccalaureate degree granting career and technical education postsecondary educational institutions and baccalaureate degree granting postsecondary educational institutions;
   (B) postsecondary dual and concurrent enrollment programs;
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(C) academic and financial aid counseling for sub-baccalaureate career and technical education students that informs the students of the opportunities for pursuing a baccalaureate degree and advises the students on how to meet any transfer requirements; and

(D) other initiatives—
(i) to encourage the pursuit of a baccalaureate degree; and
(ii) to overcome barriers to enrollment in and completion of baccalaureate degree programs, including geographic and other barriers affecting rural students and special populations;

(11) to provide activities to support entrepreneurship education and training;

(12) for improving or developing new career and technical education courses, including the development of new proposed career and technical programs of study for consideration by the eligible agency and courses that prepare individuals academically and technically for high skill, high wage, or high demand occupations and dual or concurrent enrollment opportunities by which career and technical education students at the secondary level could obtain postsecondary credit to count towards an associate or baccalaureate degree;

(13) to develop and support small, personalized career-themed learning communities;

(14) to provide support for family and consumer sciences programs;

(15) to provide career and technical education programs for adults and school dropouts to complete the secondary school education, or upgrade the technical skills, of the adults and school dropouts;

(16) to provide assistance to individuals who have participated in services and activities under this Act in continuing their education or training or finding an appropriate job, such as through referral to the system established under section 121 of Public Law 105-220 (29 U.S.C. 2801 et seq.);

(17) to support training and activities (such as mentoring and outreach) in non-traditional fields;

(18) to provide support for training programs in automotive technologies;

(19) to pool a portion of such funds with a portion of funds available to not less than 1 other eligible recipient for innovative initiatives, which may include—
   (A) improving the initial preparation and professional development of career and technical education teachers, faculty, administrators, and counselors;
   (B) establishing, enhancing, or supporting systems for—
      (i) accountability data collection under this Act; or
      (ii) reporting data under this Act;
   (C) implementing career and technical programs of study described in section 122(c)(1)(A); or
   (D) implementing technical assessments; and

(20) to support other career and technical education activities that are consistent with the purpose of this Act.

**SECTION 135 (D) ADMINISTRATIVE COSTS.**—Each eligible recipient receiving funds under this part shall not use more than 5 percent of the funds for administrative costs associated with the administration of activities assisted under this section.
Supplanting with Federal Funds

Federal grant funds must supplement, not supplant, local or state funds. The filter is always to demonstrate that the expenditure of funds improves or expands career education. In both cases, the expenditure of funds must be above normal operational expense. Here are some examples:

- It would be appropriate to refer a student to a remedial or developmental course as needed but not to pay for an instructor’s salary in that course.
- It would be appropriate to print outreach and recruitment brochures for single parents, displaced homemakers or limited English proficient students, but not to expend funds on printing the general college catalog.
- It would be appropriate to expend Perkins funds on career education student assessment activities that go beyond the assessments available to all students. In other words, if Perkins funds provided a service that the LEA is required to provide under local or state law, supplanting would occur.
- Replacing an old or worn out piece of equipment with a similar piece of equipment would be supplanting local fiscal responsibility. Replacing equipment to current industry standards would be approvable.
- Supplanting occurs when federal dollars replace what is typically paid for by local/state dollars to support career education programs and activities.

In essence, Perkins funds cannot be used for a local education agency’s general responsibilities.

Eligible Expenditures for Use of Funds

The following list of eligible expenditures for use of funds is provided as a basic guideline. This information is from OMB Circular A87 and A122 (postsecondary).

Personnel Services/Salaries/Benefits

Object Code 100–Salaries/200–Benefits

Use of Perkins IV money for personnel services and salaries is an approvable expense if it helps to accomplish the activities identified in the local application.

Regular Salary/Benefits. When it is permissible to use funds for staff, expenditures must be limited to only that amount that is necessary to carry out the activity. Funds cannot be used to maintain staff; however, if funds are used to establish a new program, then funds could be used to provide instructional staff for a period of not more than three years.

Employee benefits are considered part of the personnel cost. Personnel who are chargeable to more than one program must be time certified, and time certification records should be kept on the local level. See the project sample attached on page 3-19. Include all personnel that will be associated with the project. This may include the project contact person, instructors, aides, tutors and secretaries. The local application should include:

- Name of person or position
- How the salary and benefits were calculated
- Total salary for the project
Stipends/Extended Contract Time. Stipends may be paid to teachers or participants (other than students/clients) participating in inservice training or workshops if one of the following conditions is met:

- There is a genuine need to pay stipends. *Example:* The inservice training or workshop is conducted after school hours, weekends or during the summer. *Actual expenses may also be reimbursed in addition to the stipend.*

  Or

- The stipend is paid in lieu of paying expenses (travel, registration, etc.) If stipends are paid, it will be necessary to check the IRS guidelines because under some circumstances stipends may be subject to Social Security and Income Tax withholding.

Substitute Teacher Salaries. Substitute teachers are an eligible expense if it allows for NCE teachers to participate in professional development activities.

Purchased Services/Lease Agreement

Object code 300

This category is used for payment of fees to consultants or for professional and technical services. It may also be used for payment from consortiums to schools for stipends to teachers. The membership contribution for the Partnerships for Innovation consortium is also budgeted in this object code.

If an LEA is using indirect costs to calculate administration, it should be budgeted and reported under the object code 300.

Professional & Technical Services. Services needed to carry out the activities as defined in the local application. This may include work of a subcontractor.

Subcontractors. The funded agency may enter into written agreements for part of the services to be provided under the local application. Such agreement will describe the services of the subcontractor and will contain provisions assuring that the funded agency will retain supervision and administrative control over the services. Services of the subcontractor agreement must be specified in the local application. If subcontractors are used, indicate their qualifications and specific responsibilities to the local agency.

Consultants. Consultant fees must be justified in the local application. Consulting fees plus travel, lodging and per diem shall conform to the funded agency’s written policy. Consultant travel, lodging and per diem must be itemized in the expenditure printout.
Operating Expenses

Object code 400 – Supplies and materials/computer software (< $5,000 per item)
Operating expenses include postage, communication, publication and printing costs that are necessary to carry out the activities outlined in the local application.

Instructional Materials and Equipment (Instructional Equipment items <$5,000)
Appropriate non-consumable instructional and curriculum materials include reference books, audio-visual materials, instructional software, curriculum and necessary duplication of materials. State the instructional materials/equipment to be purchased and the activities to be addressed. Simply stating intent to purchase (for example, applied academics curriculum for consortium schools) is not adequate.

Instructional Software. Instructional software is defined as software that is needed to improve the academic or technical skill development of students or is used for professional development of teachers. License agreements are approvable expenses.

Instructional Materials. Instructional materials must be non-consumable (student workbooks are not an approvable expense). Textbooks are considered a part of the regular school’s obligation and therefore are not approvable because of the federal guidelines on supplanting state and local resources. Online working documents that are purchased as a per student fee are not eligible for reimbursement.

Instructional Equipment (Items <$5,000) Instructional equipment for this section costs less than $5,000 per individual unit and is described as a movable or portable item, an implement, a devise or a machine designed for a specific instructional purpose that meets the following conditions:

- Retains its original shape and appearance with use and is non-consumable. (Consumable supplies that are not eligible include such things as plants, potting soil, welding rods/wire, welding gas, food, printer cartridges, paper, office supplies, lumber, etc.)
- Equipment purchased using lease/purchase is approvable.
- It is generally repairable.
- Retains its identity.
- It is a necessary adaptation to upgrade an existing item of equipment in order to be consistent with technology found in business and industry.
- Repair and/or maintenance of instructional equipment meeting these criteria is an eligible expenditure. General maintenance agreements for equipment not purchased under these criteria are not an eligible expenditure.
- All equipment must be housed within career education programs, not in general use computer or learning labs. Equipment purchased with federal funds must be used for career education instruction purposes. For example, computers purchased using federal funds may not be used for general school clerical/office work or library computer labs.
- All equipment must be tagged designating the source of funding as Perkins.
- Equipment purchased by a stand-alone/consortium must be maintained and inventoried by the stand-alone/consortium using the local inventory process.
- Periodic review or request of inventory list may occur through monitoring.
- All equipment purchases must be detailed and shown on an itemized printout that is submitted with the final claim for reimbursement.
An inventory must be maintained which includes the make, model number, serial number, school/consortium inventory number and depreciation schedule, until the item is depreciated. The depreciation schedule used should be the same as the school depreciation schedule. In the absence of a local depreciation schedule, NDE defaults to IRS guidelines. **Inventory is maintained at the consortium level.**

**Capital Outlay/Equipment (> $5,000 per item)**

**Object code 500 – Equipment items greater than $5,000**

All purchased equipment with an individual per unit cost greater than $5,000 are budgeted and reported in this object code. In the local application, individual items purchased under capital outlay must be identified.

**Capital Outlay (Equipment items >$5,000)**

Capital Outlay is defined as equipment that costs more than $5,000 per individual item. Equipment is described as a movable or portable item, an implement, a device or a machine designed for a specific instructional purpose that meets the following conditions:

- Retains its original shape and appearance with use and is **non-consumable**. (Consumable supplies that are not eligible include such things as plants, potting soil, welding rods/wire, welding gas, food, printer cartridges, paper, office supplies, lumber, etc.)
- Equipment purchased using lease/purchase is approvable.
- It is generally repairable.
- Retains its identity.
- It is a necessary adaptation to upgrade an existing item of equipment in order to be consistent with current technology found in business and industry.
- Repair and/or maintenance of instructional equipment meeting these criteria is an eligible expenditure. General maintenance agreements for equipment not purchased under these criteria are not an eligible expenditure.
- All equipment must be housed within career education programs, not in general use computer or learning labs. Equipment purchased with federal funds must be used for career education instruction purposes. For example, computers purchased using federal funds may not be used for general school clerical/office work.
- Equipment purchased by a consortium must be maintained and inventoried by the consortium.
- **All equipment purchases must be shown on an itemized printout that is submitted with the final claim for reimbursement.**

Items of equipment with an original purchase unit price of $5,000 or more must be identified in the Capital Outlay category on the local application consolidated budget and final claim form. An inventory must be maintained that includes the make, model number, serial number, school/consortium inventory number and depreciation schedule, until the value of the item is less than $5,000. See sample inventory tag on page 3-5.

The depreciation schedule used should be the same as the school depreciation schedule. In the absence of a local depreciation schedule, NDE defaults to IRS guidelines.
Equipment items with a current unit value of $5,000 or more cannot be disposed of without approval from the Nebraska Department of Education. Disposal of items is defined as sale, trade-in, transfer, exchange or loan. If disposal is approved, the federal share of the equipment must be used for approved career and technical education purposes or returned to NDE for reallocation.

If an item of equipment is stolen, copies of letters should be submitted to the Nebraska Department of Education to document the notification and action of law enforcement officers.

**Travel/Professional Development**

**Object code 600 – Travel/Professional Development**

Expenses budgeted and reported here include travel, professional development, conference expenses and other activities that support the requirements of the legislation.

**Conference Expenses**

Costs associated with participation in both in-state and out-of-state conferences are approvable as requested on the local application. The potential benefit to NCE programs should be identified on the local application for justification of conference participation.

**NOTE:** Expenses for advisors/sponsors attending student organization conferences and/or activities are a local responsibility and are not allowed as an eligible expenditure. This would be an example of supplanting local fiscal responsibility.

**Other**

**Personnel Travel**

Travel expenses are limited to mileage, airfare, meals and lodging. Travel must be justified in terms of value of the travel to the successful completion of the local application.

**Training**

The cost of training provided for teacher development is allowable. This may include the cost of meals and breaks subject to the Federal guidelines in OMB Circular A87, Attachment B.

**Administrative Costs**

Administrative costs must be associated with the direct administration of the local application. Costs are limited to no more than 5% of total allocation. Approved indirect costs are considered administrative costs and must be included in the 5% limitation. **Documentation of actual expenses must be maintained to claim the 5% administrative cost.** Budget and reporting of the direct administrative expenditures should appear in the appropriate object code.

Expenses associated with conducting an advisory committee meeting may be considered a direct or indirect administrative cost. This may include meals or breaks associated with the meeting.
Direct Assistance to Students
In providing support for a program for individuals who are members of special populations or gender nontraditional, Perkins IV funds may be used to provide direct assistance to students, including dependent care, tuition, transportation, books and supplies if all of the following conditions are met:

- Recipients of the assistance must be individuals who are members of special populations who are participating in approved career education programs that are consistent with the goals and purposes of Perkins IV.
- Assistance may only be provided to an individual to the extent that is needed to address barriers to the individual’s successful participation in career education programs.
- Direct financial assistance to individuals must be a part of a broader, more generally focused effort to address the needs of individuals who are members of special populations. Direct assistance to individuals who are members of special populations is not by itself a program for special populations. It should be one element of a larger set of strategies designed to address the needs of special populations.
- Funds must be used to supplement, not supplant, assistance that is otherwise available from non-federal and other federal sources. For example, an eligible recipient could not use Perkins IV funds to provide child care for single parents if non-federal or other federal funds previously were made available for this purpose, or if non-federal or other federal funds are used to provide child care services for single parents participating in non-career education programs and these services otherwise would have been available to NCE students in the absence of Perkins funds.
- Direct assistance should be paid to the vendor rather than the student whenever possible. Actual expenses can be reimbursed based on submission of a documented expense voucher. Costs for public transportation or a rate consistent with public transportation may be allowed only to provide student’s transportation to attend a NCE approved education activity. Perkins funds cannot be given to students for purchase of uniforms, equipment or materials. Perkins funds cannot be used for car repair.

Ineligible Expenditures for Use of Funds
The following list of ineligible expenditures for use of funds is provided as a basic guideline. This information is from OMB Circular A87 and A122 (postsecondary.)

Obligation Prior to Authorized Date
Any purchase order or other encumbrance placed prior to the approved project beginning date, surpassing the ¼ allocation limitation on October 1, or after the ending dates of the grant. Following are some guidelines for when Perkins IV funds are considered obligated (from 34CFR 76.707):

- Equipment and supplies → Date of purchase order
- Work of employees → When work is done
- Contracted services → Date of written agreement
- Travel → When travel is taken
Ineligible Expenditures for Use of Funds—continued

Direct Assistance to Students
Lodging, meals, transportation, childcare, tuition, fees, textbooks, student workbooks, tools and other items that may be required of a student are ineligible uses of funds, except as provided to nontraditional students such as single parents, single pregnant women, and displaced homemakers or certain members of special populations. (See Glossary of Terms and Eligible Use of Funds)

Direct Benefits
Anything that is a direct benefit to an individual, instructor or student, such as purchasing supplies, jackets, T-shirts, and other personal ownership effects is not an allowable expense.

Entertainment
Entertainment, social activities and related costs such as meals, beverages, lodging, transportation and gratuities, including non-working meals are ineligible expenses.

Awards/Promotional Items
Items such as trophies, plaques, notebooks, pens, calendars, registration folders, and other gratuitous items are not allowable expenses.

Individual/Chapter Membership Dues and Fees
Individual membership dues and chapter fees are ineligible uses of funds. This includes membership dues to NCE professional organizations and career student organizations.

College Tuition and Fees
This also includes books, tools, and other items the student may be required to have except as provided to nontraditional students such as single parents, single pregnant women, and displaced homemakers or certain members of special populations. (See Glossary of Terms and Eligible Use of Funds)

Fines and Penalties
Perkins IV money cannot be used for any fines or penalties.

Contributions and Donations
Perkins IV money cannot be used for any contributions or donations.

Contingency Funds
Startup or implementation of petty cash and miscellaneous funds are ineligible expenses.

Miscellaneous Equipment Costs
Payment on repair and maintenance on equipment is ineligible unless it is for equipment purchased by Perkins federal funds.

Insurance
The payment of insurance on buildings, equipment or personal/institutional liability is not allowed.
Cost of Conducting Audits
(except for that portion required to audit the Perkins grants)

The cost of a general audit cannot be charged to Perkins IV funds, however, that portion of the audit that was attributed to auditing the Perkins grant may be charged against the five percent administration category.

Cost of Furniture or Facilities

This includes any construction, remodeling, rewiring or line installation or anything that becomes a permanent part of the facilities. Furniture is an ineligible expenditure although some exceptions may be made for furniture that is required for equipment to be operational, (e.g., laptop cart with power station for laptop) or to provide reasonable accommodations to NCE students with disabilities.

Support for Pre-Seventh Grade

No funds may be used to provide career education programs to students prior to the seventh grade; except that such students may use equipment in NCE classes that was purchased for NCE students in grades 7-12.
Approved Application Accounting Procedures
The following items must be part of the accounting procedures for the local institution conducting any approved project.

Tracking Expenditures
The best method of fulfilling Perkins tracking expenditure requirements efficiently is the establishment of a separate budgeting account for Perkins grants. The use of guidance by the school finance team at NDE is encouraged and uses the code 4700 for Perkins-related expenditures that correspond to the Final Financial Report submitted by school districts and educational service units.

Staff Time
- Use POSITIVE time allocation records for staff time expenditures.
- If expenditures are for a percentage of staff time factored against salary paid, time logs or some other positive time documents indicating how time was allocated must be kept.
- If expenditures are by the hour, a log must be kept that shows the number of hours spent on the project and the rate of pay per hour.
- If expenditures are for a contract in which payment is based on a final product, the final product should be kept as evidence of time spent.
Sample Procedures for Documenting Project Staff Time

Example #1

Pat Jones is involved in an approved career education project to revise one course that is a part of the total career education program in the school. The plan included 1/8 of Pat’s time during the school year to field test the revised course. Documentation of this time during the year should be accomplished using the following chart:

<table>
<thead>
<tr>
<th>Activity Day</th>
<th>Regular Contract</th>
<th>Project</th>
<th>Total Hours For Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/3</td>
<td>7</td>
<td>1</td>
<td>8</td>
</tr>
<tr>
<td>9/4</td>
<td>7</td>
<td>1</td>
<td>8</td>
</tr>
<tr>
<td>9/5</td>
<td>7</td>
<td>1</td>
<td>8</td>
</tr>
<tr>
<td>21</td>
<td>2</td>
<td></td>
<td>24</td>
</tr>
</tbody>
</table>

The above is an accurate accounting of the noted month’s time and attendance.

_________________  ___________________  ___________________  __________
Employee         Date                   Immediate Supervisor   Date
Sample Procedures for Documenting Project Staff Time

**Example #2**

In this project, Kim Smith is conducting a local needs assessment during the summer for the advisory committee to utilize in the development of a long-range plan for career and technical education in the school. The needs assessment is being completed during the summer and is not a part of Kim’s regular contract with the school. Documentation of this time could be accomplished using a regular time card or the following:

<table>
<thead>
<tr>
<th>Activity Day</th>
<th>Regular Contract</th>
<th>Project</th>
<th>Total Hours For Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/22</td>
<td>-</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>10.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>80.00</td>
</tr>
<tr>
<td>7/23</td>
<td>-</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>10.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>40.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>12</td>
<td>12</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>120.00</td>
</tr>
</tbody>
</table>

The above is an accurate accounting of the noted month’s time and attendance.

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Employee     Date     Immediate Supervisor     Date
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