



PERKINS V

MANAGEMENT GUIDE



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INTRODUCTION

How to Use this Management Guide

The Perkins V Management Guide has been developed to be the main and trusted source of information for CTE administrators when administering CTE programs in Nebraska. All grant recipients (schools, consortia, and community colleges) are expected to adhere to the policies and procedures discussed in this guide for audit compliance and program quality purposes.

The Management Guide's sections are outlined in the [Table of Contents](#) and serve as a comprehensive reference guide for CTE administrators on a variety of topics including:

- Nebraska's CTE Framework
- Program Administration
- Program Implementation
- Data Reporting and Accountability
- Grant Management
- Monitoring/Auditing

This guidance will be updated as needed. Changes will be indicated and described in the Change Summary at the end of the Guide.

Nebraska's CTE Framework

From a beginning in the early 1900's that focused on training young men to return to the farm, CTE has been an important part of education in Nebraska. For over a century, as part of comprehensive high schools and postsecondary institutions, CTE has provided students with necessary academic, technical, and career readiness skills for postsecondary education and employment. But Nebraska and our world continue to evolve. Moving from a reliance on the steam engine to the everyday use of the search engine, rapid changes in artificial intelligence, automation, globalization, shifting demographics, growing student loan debt, and increased emphasis on educational accountability have provided the impetus for strengthening the design and delivery of CTE in Nebraska.

Beginning in 2018 and in preparation for developing a new State plan, the NDE and Nebraska CTE engaged numerous stakeholders from across the state representing K-12, postsecondary, business and industry, workforce and economic development, parents, students, and those representing special populations to develop a conceptual framework and theory of action for moving its high-quality CTE system forward. This framework, including a mission and vision statement, guiding principles, and a list of strategic priorities, sets the stage for the work to be completed.

Nebraska CTE should be viewed systematically by taking a broad perspective in evaluating its contributions to the state's economic future, rather than focusing on discrete secondary or postsecondary programs or specific funding streams. The State Plan for Perkins V provides support to implement this updated framework for Nebraska CTE.

MISSION

To lead and support the preparation of all Nebraskans for learning, earning, and living.

VISION

Nebraska Career & Technical Education will deliver coordinated, relevant learning opportunities that engage each student in high-quality, rigorous education. These opportunities will be enhanced by partnerships with business and industry, workforce, and economic development leaders, allowing learners to turn their passion, talents, and strengths into successful careers and fulfilling lives.

GUIDING PRINCIPLES

Primary to this vision are four guiding principles. These principles are recognized to provide focus to the work of Nebraska CTE and intended to result in outcomes aligned to the mission and vision. They are foundational to all efforts:

1. Equitable.

Nebraska CTE champions all schools, community colleges, and communities in developing and maintaining a culture that supports learning opportunities for all students, across all backgrounds and circumstances, so that they receive meaningful access to and opportunities for success in high-quality CTE programs and personalized career development. Educational equity allows learners to discover and explore their passions and make meaningful connections within the context of their postsecondary interests.

2. Relevant.

Nebraska's CTE system is driven by future economic, and workforce demands and created in partnership with the community and engaged stakeholders. All learning is facilitated by knowledgeable experts.

3. Innovative.

Nebraska CTE will be bold in its approach to creating new solutions for addressing educational and workforce challenges. Co-curricular and expanded learning experiences (e.g., work-based learning, entrepreneurship education, and career and technical student organizations) allow learners to apply, demonstrate, and refine their connected academic, technical, and career readiness skills.

4. Coordinated.

Nebraska CTE works alongside state and local agency, education, and community partners to be proactive, responsive, and adaptive to state and local workforce needs and increase the visibility and coherence of services provided.

STRATEGIC PRIORITIES

In response to the Perkins V areas of emphasis and extensive stakeholder engagement, Nebraska CTE has established the following eight strategic priorities to realize its vision. The goal of these priorities is to build onto and catapult Nebraska's high-quality CTE system forward and respond to workforce needs, labor market information, and economic development priorities.



1. Aligned CTE Programs

- The careers we prepare learners for are constantly emerging and changing. CTE programs afford learners the opportunity to explore career options, identify their interests, and develop the knowledge and skills that prepare them to transition to postsecondary education and into entry-level careers. These programs must be well aligned to the next opportunities learners will encounter and keep pace with the constant evolution found in the marketplace.
- Alignment between Nebraska's secondary and postsecondary CTE systems means that they are: (1) intentional and seamless, with no duplication of content; (2) accessible to each student, including those with interests in dual-credit and workplace experiences, and (3) incentivized for key economic and employer needs.

2. Systemic Career Development

- Career development is the process by which individuals get to know their strengths and interests, learn how different jobs connect with those interests, explore careers in current labor markets, and build career planning and management skills to achieve their goals. There are multiple pathways to rewarding careers, and the components to effective career development include self-awareness, career exploration, and career planning and management.
- Career development programs equip learners with the skills needed to take ownership in navigating their own career pathways. Career development is positive student development – if students see the relevance and meaning in school, it results in improved interest and academic performance. Students become more motivated, self-directed learners when they understand the relationship between academics, education planning, and achieving their own career goals.
- Career development must be systemic – intentionally infused throughout all levels and areas of K-12 and postsecondary education. Every adult within an educational setting has a role in students' career development progress.

3. Student Achievement

- Nebraska CTE provides an educational environment that can integrate core academic and technical preparation for contextualized learning that increases engagement and supports improved academic, technical, and career readiness achievement for all students. Nebraska CTE is responsible for analyzing student performance data to assess its effectiveness in achieving statewide progress in CTE, which is measured by core indicators of performance for both secondary and postsecondary education and providing support for eliminating inequities in student access to and success in high-quality CTE programs of study. Student mastery of technical and career readiness skills are often demonstrated thorough CTSO competitive events.
- The Nebraska State Board of Education approves content area standards for all content areas including CTE. Nebraska CTE drives rigorous content area standards implementation through programs of study.

4. Data Use

- Nebraska CTE will assist educators in making a more formal shift from collecting data to using data to ensure local CTE programs create success for students and employers.
- The quality and effectiveness of Nebraska CTE is dependent on the ability to constantly evaluate and improve. Through the reVISION process, all local recipients are required to analyze disaggregated student performance data to identify performance disparities across student groups, detect root causes, and direct resources towards addressing both.

5. Work-Based Learning

- Work-based learning strategies connect learners with employers to prepare them for success in an ever-changing workplace. Work-based learning is a planned program of sustained and meaningful experiences related to the career interests of a learner that enables him or her to acquire knowledge and skills in a real or simulated work setting. It requires strong partnerships between schools, postsecondary institutions, and local employers.
- Work-based learning is learning through work, not learning about work.
- Nebraska will evaluate the quality of secondary CTE programs, in part, by the percentage of CTE concentrators who participate in high-quality work-based learning experiences. An effective means to monitor, evaluate, and promote these experiences is foundational.

6. Sustained Professional Development

- Effective Nebraska CTE programs require highly prepared instructors, administrators, staff, and support personnel who are supported by sustained, high-quality, and relevant professional learning opportunities. Nebraska CTE professional development includes effective training at both the pre- and in-service levels and the pursuit of advanced credentials and degrees. It additionally supports those who have utilized an alternative pathway to certification and encourages the recruitment of new and diverse CTE teachers, especially in shortage areas.

7. Instructor Recruitment and Retention

- To deliver effective and relevant CTE programming, there must be an adequate supply of qualified instructors who are knowledgeable in pedagogy and technical areas as well as in academic competencies and workplace requirements essential to their CTE program areas. Innovative and bold strategies must be employed to recruit and retain CTE teachers, especially in those areas with teacher shortages.
- Retaining CTE educators requires deploying innovative strategies and may differ by school, institution, region, or content area.

8. Middle School CTE

- Middle grades (5th – 8th) CTE adds relevance to students' learning experiences by exposing them to real-world options and connecting academics to career and postsecondary possibilities. It equips students with transferrable skills needed as they transition to high school and beyond and serves as a key dropout prevention strategy mitigating challenges such as disengagement and lack of preparation.
- Nebraska middle school CTE programming must be aligned with the overarching CTE system, encourage hands-on career exploration opportunities, and available to each student.

Guiding Assumptions

Perkins V maintains much of the program improvement emphasis of Perkins IV but requires Nebraska CTE to focus on additional areas as well. The following guiding assumptions are instrumental in moving Perkins V forward:

- Federal Perkins V funding for Nebraska CTE is not an entitlement at either the state or local level.
- The use of Perkins V funds must be focused on school improvement and increased student achievement outcomes.
- CTE and academic core content must be integrated in a comprehensive way connecting the core academics in CTE courses.
- Students must participate in systemic career development at all levels of education.
- The skills needed for success in postsecondary education and careers are one and the same.
- CTE must be strategically positioned within the broader vision, mission, and goals for education in the state of Nebraska.

Areas of Emphasis

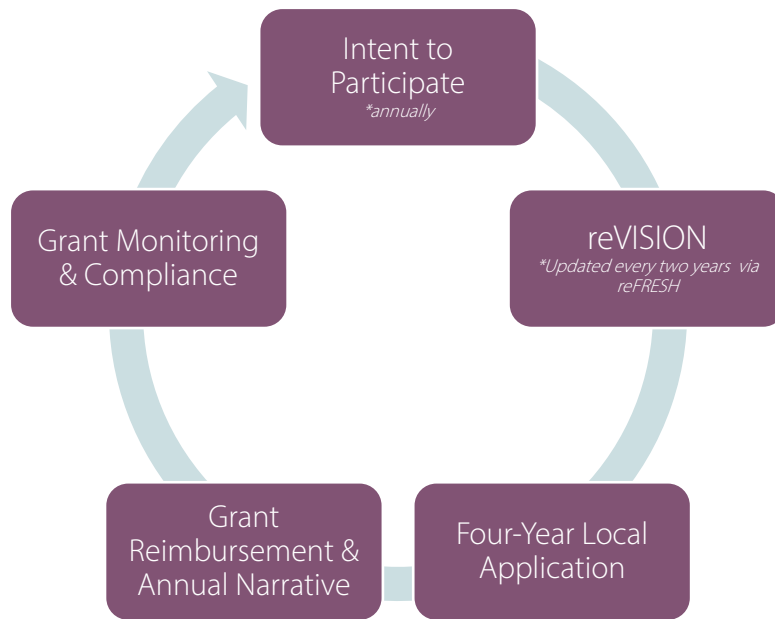
Perkins V requires Nebraska and local recipients to put emphasis in areas designed to result in program improvement and increased student achievement. These areas include:

- Driving program improvement through programs of study.
- Requiring data-driven decision making on local spending through the new comprehensive local needs assessment (reVISION), involving significant stakeholder consultation and a focus on disaggregated data.
- Using the increased statewide Perkins reserve fund to spur local innovation and implementation of programs of study.
- Supporting career exploration in the middle grades (grades 5-8).
- Enhancing program quality, including a new secondary program quality performance indicator.
- Increasing the focus on serving special populations, including an expanded definition and required uses of statewide Perkins leadership funds.

PROGRAM ADMINISTRATION

Grant Overview

The Perkins V grant process encompasses five components:



Eligible Recipients

Under Perkins V, eligible recipients include local educational agencies, area career and technical education schools, postsecondary institutions, educational service agencies, Indian Tribes, Tribal organizations, Tribal educational agencies, or a consortium eligible to receive assistance under section 131 of the Act, or an eligible institution or consortium of eligible institutions eligible to receive assistance under section 132 of the Act.

Eligibility is contingent upon recipients' completion of the NDE's reVISION process, submission and approval of the Local Perkins Application and annual budgets, and the annual confirmation that CTE Essential Components are in place, which indicate CTE programs of are of sufficient size, scope, and quality to be effective and meet the needs of all learners.

A secondary school district must qualify for a minimum allocation of \$15,000 or join/form a consortium with other eligible recipients. A postsecondary institution must qualify for an allocation of \$50,000 or join/form a consortium with other eligible recipients. See below for more information about Perkins consortia.

Intent to Participate

Each year Nebraska public secondary schools and community colleges - referred to as the local education agency (LEA) in the Act - will be asked to indicate their intent with regards to participating in the Perkins grant program administered through the NDE.

The 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 Perkins V State Plan. LEAs will be notified of their annual allocation. Perkins funds should be used to improve or expand CTE programs, not maintain them.

Secondary

The NDE will use the Perkins V Intent to Participate Tool through the NDE portal for local secondary school districts to declare their intent to participate in Perkins V for the fiscal year. Completing the requested information will accomplish the following:

- Affirm the LEA meets the essential components requirement for participation
- Identify the active Career and Technical Education Student Organizations (CTSO) offered and available for student participation in the local district
- Declare the district's intent to participate by identifying their participation option. LEAs can choose one of three participation options:
 - If the LEAs 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 must enter into a consortium managed by an educational service unit (ESU) or other eligible recipient(s) in order to meet the \$15,000 minimum allocation requirement; or
 - The LEA can decline the allocation.

Waivers and Exemptions:

Per section 131(c)(2) of Perkins V, requests for an exemption from consortia membership will be limited. The requirement will be waived only in instances where the requesting district is able to demonstrate, through detailed documentation, it is:

- Located in a rural, sparsely populated area; and
- Unable to enter into a consortium for purposes of providing activities under Perkins.

Postsecondary

Postsecondary institutions will declare their intent to participate by responding to the written request for information annually.

LEAs on the postsecondary level can choose one of three participation options:

1. If the LEAs allocation is greater than \$50,000, the LEA can either accept the federal funds and operate its own program or choose to participate in a consortium.

2. If the LEAs allocation is less than \$50,000, the LEA must form a consortium with other eligible recipients in order to meet the \$50,000 minimum allocation to participate: or
3. The LEA can decline the allocation.

Waivers and Exemptions:

Per section 132(c)(1) of Perkins V, there are no waivers or exemptions for the minimum allocation for postsecondary institutions or postsecondary consortiums.

Perkins Consortia

LEAs who do not meet the minimum allocation threshold as described above in the Intent to Participate section are required to participate as a member of a consortium or request a waiver (for secondary recipients). For Perkins V funding purposes, funds allocated to a consortium (formed to meet the requirements of Section 135) will be based on the amount that would otherwise be distributed to each LEA.

Because a consortium submits one four-year local application on behalf of all member schools or entities, it is strongly recommended that LEAs remain in their consortia for the same time period. If a member school or entity decides to leave a consortium or terminate a cooperative agreement, they must appeal to the NDE.

What is a Consortium?

A consortium is a group made up of multiple school districts or multiple community colleges that work together to achieve a common objective. In Nebraska, a Perkins consortium is formed, with input from participating districts/colleges, to make decisions on behalf of all members and provide consortium-wide services, such as professional development and supplemental instructional materials. Perkins funds allocated to consortia must be used only for purposes and programs that are mutually beneficial to all members of the consortium and meet the requirements of the Perkins legislation. These funds **cannot** be reallocated to individual members of the consortium.

Consortium vs. Cooperative

Consortiums combine funds for a common purpose. Funds are not tracked by each participating district and districts may or may not receive services equal to the amount of funds contributed to the consortium, as they are combined for maximum impact across members. Payments to districts should be minimal (i.e., stipends for district employees) and *payments should be made on behalf of the district – not to the district*, whenever possible.

A Perkins consortium **should not be confused** with a cooperative. In a cooperative, funds are tracked by contributing districts, schools/districts make programmatic decisions independently, and participating schools/districts receive services in proportion to the amount of funds contributed. ESUs, for example, in a cooperative

would work as a pass-through and track spending by districts. This is not permissible for Perkins purposes.

Allocation of Funds Within a Consortium

Members of the consortium will jointly determine the method for identifying consortium activities and funding priorities based on each participating member's reVISION process, recommendations from any local or regional advisory committee, and funds available. The consortium must determine a fiscal agent, such as an ESU or a district/community college that is a member of the consortium. Members of the consortium must reach consensus upon the mutually beneficial programs and purposes that Perkins funds will support. Members will describe the purposes and programs, aligned with the outcomes of the reVISION process, in the local Perkins application.

Funds may not be reallocated to individual members of the consortium for purposes or programs benefiting only one member of the consortium. Similarly, funds may not be "granted back" to an individual LEA. The consortium must review the CTE needs of all schools and allocate funds on the consortium level based on reVISION outcomes and the local four-year application.

Any equipment or instructional materials purchased remain the property of the consortium and must be clearly identified as such. If an LEA chooses to leave a consortium, any equipment purchased by the consortium that has undepreciated value should be returned to the consortium.

Because a consortium submits one four-year local application on behalf of all member schools, agencies or entities, it is strongly recommended that local educational agencies remain in their consortia for the same period. If a member school, agency, or entity decides to leave a consortium or terminate a cooperative agreement, they must be appeal to the NDE.

For competitive awards, any eligible recipient who completed the reVISION process and is interested in applying may do so, regardless of their participation within a consortium.

reVISION

Since 2012, the NDE's reVISION process has been instrumental in improving and strengthening CTE in Nebraska. This process provides Nebraska schools with the opportunity to analyze and transform their current CTE systems in order to improve their ability to educate a qualified workforce that meets industry needs within an ever-changing economy.

To satisfy the Perkins V requirement for the development and implementation of a comprehensive local needs assessment, reVISION, given its success and reach, was updated, and expanded to meet the required elements of the Act.

As Nebraska CTE transitioned from Perkins IV to Perkins V, reVISION was used as the foundation for local CTE implementation – it was the foundation for developing the local application (for stand-alone districts, consortia, and community colleges) and future

spending decisions. It was a chance for all schools and community colleges to take an in-depth look at their entire local and regional CTE system and identify areas where targeted improvements could lead to increased opportunities for student success. reVISION, if implemented thoughtfully, will be a powerful opportunity for local educators to engage stakeholders in a common understanding and vision for the future of CTE in their community.

reVISION reFRESH

Perkins V stipulates that to remain eligible for Perkins funding, the reVISION process must be updated at least every two years. reVISION reFRESH is the process that will be implemented to satisfy this requirement. reVISION reFRESH provides an opportunity to review the original reVISION outcomes, reflect on any available new data and information relative to the original needs assessment, evaluate progress towards achieving identified goals and ‘desired states,’ and determine if any modifications are needed to the approved local four-year Perkins application.

Each district and community college in Nebraska desiring to operate as an approved CTE program and receive Perkins funds is **required** to complete the reVISION process and update it every two years. Additional information about the reVISION process can be found at: <https://www.education.ne.gov/nce/revision/>.

Local Application and Budget

The federal Strengthening Career and Technical Education for the 21st Century Act (Perkins V) provides resources to support educators in developing the academic, technical, and employability knowledge and skills of secondary and postsecondary education students enrolling in CTE programming.

The **Local Perkins Application** must be completed by all secondary and postsecondary (stand-alone and consortia) CTE providers seeking federal funding through Perkins V. Staff from the Office of Career, Technical, and Adult Education at the Nebraska Department of Education (NDE) created several resources to help LEAs in developing a strong application for Perkins V funding, one based on information that surfaced as part of the reVISION process. Only those needs identified as a result of the reVISION process and articulated through the local application will be considered for Perkins funding.

The Local Perkins Application asks LEAs to describe how they will use federal funds in strengthening CTE programming and expand student access to CTE programs. Under Perkins V, each state is required to submit a four-year plan to the U.S. Department of Education, Office of Career, Technical, and Adult Education (OCTAE) covering the 2020-2024 academic years. Local CTE providers (districts, consortia, and community colleges) receiving a Perkins V grant allocation are also required to submit plans with the same timeline committed. Submission of this Local Perkins Application will fulfill that eligibility requirement.

General Education Provisions Act

The General Education Provisions Act (GEPA) requires recipients of federal grants to describe the steps they will take to ensure equitable access to, and participation in, federally assisted programs by addressing the special needs of students, teachers, and other program beneficiaries. Annually, LEAs must determine what barriers may inhibit the full participation of all beneficiaries, and answer four questions within their Perkins application in GMS to describe the steps to be taken to address the identified barriers. Responses should align with the LEAs reVISION outcomes, Perkins Local Application, Budget, Annual Reports, and any Performance Improvement Plans. The questions include:

1. Describe how your entity's existing mission, policies, or commitments ensure equitable access to, and equitable participation in, the proposed project or activity.
2. Based on your proposed project or activity, what barriers may impede equitable access and participation of students, educators, or other beneficiaries?
3. Based on the barriers identified, what steps will you take to address such barriers to equitable access and participation in the proposed project or activity?
4. What is your timeline, including targeted milestones, for addressing these identified barriers?

Required Uses of Perkins Funds

Per Section 135(b), funds made available to eligible recipients under this section shall be used to support CTE programs that are of sufficient size, scope, and quality to be effective that:

1. Provide **career exploration and career development activities** through an organized, systematic framework designed to aid students, including in the middle grades, before enrolling and while participating in a CTE program, in making informed plans and decisions about future education and career opportunities and programs of study.
2. Provide **professional development** for teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals.
3. Provide within CTE the **skills necessary to pursue careers** in high-skill, high-wage, and in-demand industry sectors or occupations.
4. Support the **integration of academic skills into CTE programs** and programs of study.
5. Plan and carry out elements that support the implementation of CTE programs and programs of study and that result in **increasing student achievement of the local levels of performance**.
6. **Develop and implement evaluations** of the activities carried out with funds under this part, including evaluations necessary to complete the comprehensive needs assessment (reVISION).

Please refer to Section 135(b) of Perkins V for a comprehensive list of required and permissive uses of Perkins funds. Additional state guidance on allowable uses of funds can be found in the sections below.

Costs charged to the Perkins grant must be (A) **necessary and reasonable**; (B) **allocable to the grant** award; and (C) **legal**.

A. Necessary and reasonable means the proposed expenditure must meet the purpose of the program to which it is charged and be of reasonable cost. Guidance from the program will help determine if costs are appropriate. Some programs, including Perkins, have specific allowable and nonallowable costs identified in the statute, guidance or regulations.

B. Allocable cost means the funding program must receive the benefit.

C. Legal costs for Federal programs are defined in 2 CFR Part 200.435. In addition, almost all Federal programs have a “supplement, not supplant” requirement. This means that Federal grant funds must be used to enhance the existing educational program and not to substitute for state or local funds or services that would otherwise be used. The general rule asks: Would this program or service be required in the absence of these Federal funds? If the answer is yes, then Federal funds may only be used to supplement the required program.

Capital Assets

Federal grant funds are subject to the Uniform Grants Guidance (2 CFR Part 200), requiring that capital expenditures be subject to preapproval, 2 CFR § 200.439. See “Capital Assets” section within the Allowable Uses of funds section below.

The “Equipment & Other Capital Expenditures” form is required to be completed by LEAs for prior approval of capital expenditures with a per unit acquisition cost of \$5,000 or more.

The form is available in the Grants Management System under the Budget tab and then Capital Assets tab. LEAs need to download the form, complete it, and then submit it through the email address noted on the form. This creates a tracking process for the Grants Compliance Office. The submitted form will be reviewed and approved by the Program leadership. The form’s assurances check boxes must be checked; the form fields for Expenditure Details must be completed and the 15 questions must be answered correctly.

Approved forms need to be uploaded into the GMS Capital Assets tab in GMS before submission along . Also necessary is adding the requested information within this tab.

Multiple items can be placed on one form, however information for each of the items must be provided for approval. All Capital Assets must be categorized in the Budget as 700, Equipment.

Supplanting with Federal Funds

Supplanting occurs when federal dollars replace what is typically paid for by local/state dollars to support CTE programs and activities. If Perkins funds provided a service that the LEA is required to provide under local or state law, supplanting would occur. In other words, Perkins funds cannot be used for an LEA's general responsibilities.

Perkins funds must **supplement, not supplant** local or state funds. The filter is always to demonstrate that the expenditure of funds improves or expands CTE programs. In both cases, the expenditure of funds must be above normal operational expenses. Here are some examples:

- *It would be appropriate to print outreach materials and recruitment brochures for single parents, students whose parents are active-duty military, or students who are English learners, but not to expend funds on printing the general course or college catalog.*
- *Replacing an old or worn-out piece of equipment with a similar piece of equipment would be supplanting local fiscal responsibility. Replacing equipment to upgrade it to current industry standards would be an approvable use of Perkins funds.*
- *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.*

Obligating Funds

The beginning date when funds can be obligated for approved grant activities cannot precede (1) the receipt of an approvable application with a budget request for funds for formula grant programs or (2) notification of approval and issuance of the grant award notification (GAN) for competitive and discretionary grants. Obligations/Purchase Orders cannot be made prior to or after the Grant Period.

Obligations/Purchase Orders cannot surpass the 25% allocation limitation (from July 1 to September 30), or after the ending dates of the grant. Following are some guidelines for when Perkins V funds are considered obligated (from 34CFR 76.707):

<u>Type</u>	<u>When</u>
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

Payments for State and Federal grants are made on a reimbursement basis only. There are no scheduled payments nor advance payments.

Although the Federal fiscal year is October 1 to September 30, the Strengthening Career and Technical Education grant (Perkins V) becomes available on July 1. Only 25% of the grant funds are available from July 1 – September 30. The remainder of the grant becomes available on October 1.

See more guidance at Grants Management System: www.education.ne.gov/gms2/

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 forward cost charged to the grant to the next year.

Amending the Local Application

Once the reVISION reFRESH process is completed, it may become necessary to amend an approved four-year local Perkins application. Amendments are required when the scope of work or goals change, or activities are added or removed in order to reflect the outcomes of the reVISION (and reFRESH) needs assessment process. In general, amendments must demonstrate the continuous improvement of CTE programs and support for increasing student achievement by addressing the required uses of Perkins funds.

To amend an approved local Perkins application:

1. Complete the reVISION reFRESH process.
2. Consult with the assigned Perkins Monitor for any questions or recommendations. It's best to consult early so your Perkins Monitor can help throughout the process.
3. Submit an Application Amendment Cover Page and the originally approved four-year application with any changes noted in "legislative format" – deletions should be shown with a ~~strikethrough~~ and additions should be underlined. Within the Application Amendment Cover Page you will be asked for justification of any changes. These changes should be as a direct result of updated data/information and stakeholder engagement. More information can be found within the reVISION guidebook.

Annual Grant Narrative

Each year recipients are required to outline annual efforts related to the required uses of Perkins funds (per Section 135), to reflect on and review Perkins accountability performance data, and to describe any needed adjustments to the approved four-year Local Perkins application. The purpose of the Annual Grant Narrative is for local Perkins recipients to outline annual efforts related to:

Performance Improvement Plans (as applicable) Performance Improvement Plans (PIP) are required for LEAs who failed to meet at least 90% of the state determined levels of performance for any of the core indicators of performance for all CTE concentrators. LEAs must develop and implement a PIP that includes an analysis of the performance disparities or gaps, and actions that will be taken to address such gaps in consultation with local stakeholders. The NDE may, after notice and opportunity for a hearing, withhold from the eligible recipient all, or a portion, of the eligible recipient's allotment if they fail to implement an improvement plan with respect to any specific core indicator of performance that was identified in a PIP, or, fails to meet at least 90% of state determined levels of performance for such core indicator for two consecutive years after the recipient has been identified for improvement. See the Performance Improvement Section within this Grants Management Guide for more information.

Rule 47 Career Academy Report for Continued Operations an Annual Career Academy Program Approval Report for Continued Operation must be submitted each year to ensure compliance with the Career Academy Program required components as defined in Section 003.02 of Rule 47.

The narrative will be uploaded into the NDE's Grants Management System (GMS) along with the annual budget proposal. On years where reVISION reFRESH took place, additional information may be requested to justify alterations to approved plans.

Meeting the Needs of Special Populations

Efforts that advance educational equity help to ensure that all students have the resources they need to graduate prepared for success in postsecondary, career, and civic life. Both the ESSA and Perkins Act give greater responsibility to states and districts to advance equity at the local level.

Special populations include:

- Individuals with disabilities
- Individuals from economically disadvantaged families, including low-income youth and adults.
- Individuals preparing for nontraditional fields (students who are in programs or employment in occupations in which their gender comprises less than 25% of total employment)
- Single parents, including single pregnant women.
- Out-of-workforce individuals
- English learners
- Homeless individuals
- Youth who are in, or have aged out of, the foster care system.
- Youth with a parent who is a member of the armed forces and is on active duty.

Nebraska Career Education must be available and provide services to all students, including those from special populations. Special emphasis must be given to the success of special populations in CTE courses.

Through Nebraska's reVISION process, local recipients are required to work collaboratively to assess performance data for all students across all special populations, identify performance gaps, positive or negative trends, and identify strategies for addressing any disparities in performance. These findings must be carried through to each recipient's local Perkins application and annual application for Perkins funds. Within the application, a description of how students from special populations are provided with programs that enable them to meet or exceed State determined levels of performance and prepare them for further learning in high-skill, high-wage, and high-demand occupations is required.

Several resources have been created to assist local recipients in supporting students from special populations. These resources will help recipients develop plans to address the equity gaps for special populations that were discovered during the Perkins V reVISION process. Your Perkins V Indicator Report provides you with performance data disaggregated by gender, race, and each of the nine special population groups.

Specific strategies targeting each of the nine special populations can be found here:
www.education.ne.gov/nce/nontraditional-special-populations/

Use this resource with your team to identify potential strategies to address the root causes of your identified gaps in participation and performance. Utilize the recommended state and national organizations to support your efforts and to locate similar local organizations that serve students in your community. Target your strategies to address the needs of each of the special population groups to increase the potential for success. With the right support, your students who are members of a special population can achieve amazing results and discover a new world of opportunities.

Size, Scope, and Quality

Pursuant to section 135(b) of the Act, Perkins funds may only be available to programs meeting the following minimum criteria to ensure local recipients' CTE systems are of sufficient size, scope, and quality to meet the needs of all students served.

The following definitions are intentionally framed around Nebraska CTE's Guiding Principles to provide coherence to the Nebraska CTE system. The Essential Components of Size, Scope, and Quality listed below apply to secondary CTE programs.

Size refers to the quantifiable evidence, physical parameters, and limitations of each approved program that relate to the ability of the program to address all student learning outcomes. Generally, size will be defined by items such as the required number of programs, and availability of facilities and equipment to ensure quality, equity, and access.

Scope provides curricular expectations of each program and/or program of study to cover the full breadth of its subject. Generally, scope involves appropriate sequencing of courses, career development, early postsecondary and work-based learning opportunities, the role of advisory committees, and the role of Career and Technical Student Organizations (CTSOs).

Quality refers to the strength of the overall system components, including the extent to which these components positively impact student outcomes.

EQUITABLE		
Size	Scope	Quality
<p>Each student, including those from special populations, is provided with equitable access to CTE programs and activities, including CTSOs</p> <ul style="list-style-type: none"> Alternative education programs include CTE Emphasis is given to the recruitment and retention of students into programs non-traditional for their gender 	<ul style="list-style-type: none"> CTE students are provided with an ongoing, organized, systemic framework for career development from middle grades through postsecondary; Career guidance and development information and support are available to all students <p>Secondary:</p> <ul style="list-style-type: none"> All secondary students develop and maintain a personal or individualized learning plan A career information system (such as Nebraska Career Connections) is available for all student and parent use Secondary programs utilize the Nebraska School Counseling Model and the Nebraska Career & Technical Education Model (www.education.ne.gov/nc/careerdevelopment/) 	<p>Recipients meet or exceed performance targets established for state and federal Perkins accountability indicators</p> <ul style="list-style-type: none"> Accountability and enrollment data, per Section 113, are available and submitted annually Resources are directed towards addressing disparities in performance across subpopulations of students Accessibility and/or accommodations are provided to each student, including those who are members of a special population

RELEVANT		
Size	Scope	Quality
<p>Local CTE systems include programming inclusive of opportunities that represent the broad range of available Nebraska CTE career fields/program areas, including:</p> <ul style="list-style-type: none"> • Agriculture, Food, and Natural Resources • Business, Marketing, and Management • Communication & Information Systems • Health Sciences • Human Sciences and Education, and • Skilled & Technical Sciences <p>At the secondary level:</p> <ul style="list-style-type: none"> • No less than one state-model program of study shall be offered, and • No less than one state-authorized Career & Technical Student Organization (CTSO) aligned with the CTE courses and content offered in the school(s) is available for student participation. <p>At the postsecondary level: No less than one program in each of Nebraska's career fields that maintains an occupational focus and prepares students for entry level employment, advanced skill development, and/or advanced training as identified through the reVISION process will be offered, and No less than one state authorized CTSO at the primary campus level, if applicable</p>	<ul style="list-style-type: none"> • CTE programs are aligned to the Nebraska Career & Technical Education Model . • A comprehensive understanding of and strong experience in all aspects of an industry are provided to students, including: <ul style="list-style-type: none"> ○ occupations and careers that represent the full scope of an industry; ○ technology, workforce and community issues, and health, safety, and environmental issues related to the industry • Emphasis is placed on developing essential workplace skills through integration of Nebraska's Career Readiness Standards throughout the local education system or institution • CTE programs are aligned with local/regional workforce and economic development efforts • Appropriate assessments, both formative and summative, are utilized to measure and encourage student achievement; • CTE programs include opportunities for dual-credit and/or credentialing <p>Secondary: Secondary CTE course instruction addresses at least 90% of the state-approved standards</p>	<ul style="list-style-type: none"> • CTE programs of study and courses are delivered by instructors who meet Nebraska's requirements to teach at the secondary and/or postsecondary level(s) Professional development is provided to school counselors, teachers/instructors, paraeducators, and administrators to enhance student learning • Professional development includes both technical and pedagogical knowledge and skill development opportunities • Contextual learning opportunities are embedded across content/program areas • High quality, standards-aligned instructional materials are accessible to each student • Industry-grade equipment and technology encourage student attainment of relevant, rigorous technical skills; • Facilities, equipment, and resources are of sufficient size and quality to accommodate participating students and keep them safe

INNOVATIVE		
Size	Scope	Quality
<ul style="list-style-type: none"> Local CTE systems provide opportunities for students to participate in coursework through a wide array of delivery models, including classroom, lab, workplace, and other applied experiences 	<ul style="list-style-type: none"> Promotion of expanded learning and leadership opportunities for students through components such as workplace experiences and CTSOs Opportunities for students to participate in distance and/or blended CTE programs and courses 	<ul style="list-style-type: none"> Offering meaningful workplace learning opportunities to all students, including those from special populations, that align with their CTE programs of study

COORDINATED		
Size	Scope	Quality
<ul style="list-style-type: none"> Local CTE program offerings are informed by labor market information (LMI) to identify alignment to regional and statewide employment projections Essential partnerships are established that link CTE in schools and community colleges with business and industry, workforce, economic development, and government agencies 	<ul style="list-style-type: none"> Alignment between secondary and postsecondary CTE programs with evidence of joint planning. This may include but is not limited to articulation agreements, dual-credit opportunities, opportunities for the attainment of industry recognized credentials, and aligned CTE curriculum CTSOs are aligned with CTE curriculum 	<ul style="list-style-type: none"> Career pathways offer multiple entry and exit points for students Partnerships are developed to enhance CTE CTE programs and programs of study offerings are systematically reviewed by the local or regional advisory council for alignment and quality Secondary and postsecondary partnerships assist in student transitions Parents, students, and stakeholders are consulted, as appropriate, for input and evaluation of CTE programs

Programs of Study

State Model Programs of Study

Secondary:

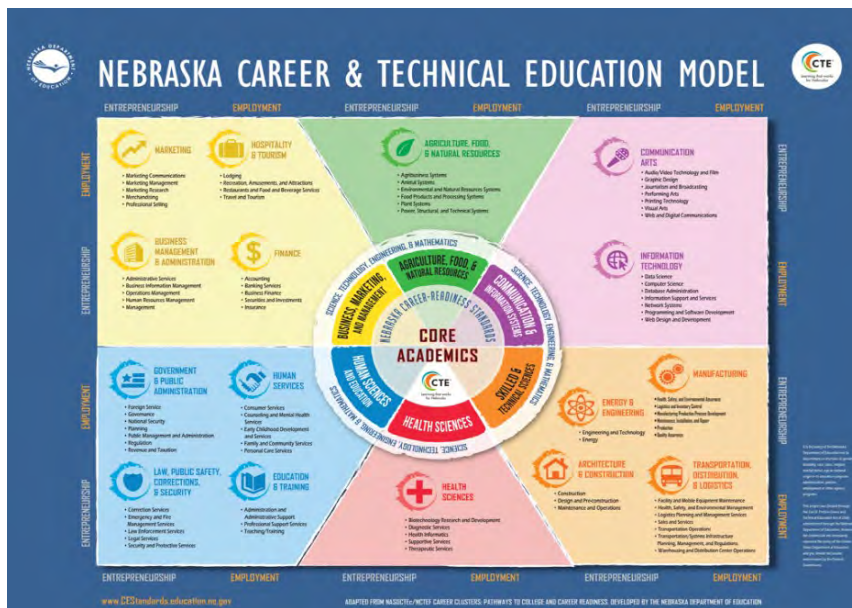
Nebraska currently supports secondary state model programs of study inclusive of all 16 nationally recognized career clusters. Each program of study includes an introductory, intermediate, and capstone course and collectively are organized into six career fields:

1. Agriculture, Food, and Natural Resources
2. Business, Marketing, and Management
3. Communication and Information Systems
4. Health Sciences
5. Human Sciences and Education
6. Skilled and Technical Sciences

State model programs of study are developed to:

- assist secondary schools in creating meaningful sequences of courses that adequately prepare individuals for seamless transitions to postsecondary education and careers eliminating duplication of coursework.
- assist students in identifying appropriate courses for high school and postsecondary education that lead to their chosen career.
- encourage collaboration between secondary and postsecondary education through curriculum alignment.
- offer opportunities for high-quality workplace experiences aligned to students' career interests.
- promote the advancement of early postsecondary opportunities (including dual-credit courses) for all students.
- support postsecondary education options for students to further prepare them for successful transitions to their future careers.

These programs of study are organized around Nebraska's CTE Model and can be found at: <https://www.education.ne.gov/nce/state-model-programs-of-study/>



When developed, these **state model programs of study** are: coordinated, nonduplicative sequences of academic and technical content at the secondary and postsecondary levels that incorporate challenging State academic standards, address both academic and technical knowledge and skills, including Nebraska’s Career Readiness Skills, are aligned with the needs of industries in Nebraska’s economy, progress in specificity, have multiple entry and exit points that incorporate credentialing, and culminate in the attainment of a recognized postsecondary credential.

These state model programs of study assure that students across Nebraska have an equitable opportunity to participate in high-quality programming, regardless of where their district is located or what school they attend.

Each secondary local recipient must adopt and offer at least **one state model program** of study to be eligible for Perkins V funds.

Nebraska CTE will continue to work with postsecondary education leaders and other industry stakeholders to more clearly define a credential of value (at both the secondary and postsecondary level). This work will ensure alignment between the needs of business and industry and education and be instrumental in the development of state model programs of study.

Each state model program of study is published and available on the Nebraska CTE standards website: <http://www.education.ne.gov/nce/state-model-programs-of-study/>. By career field and career cluster, each program of study is displayed with links to the related course-based standards. Additionally, information pertaining to appropriate teaching endorsements, middle school CTE, and supplemental resources are available on this site. Secondary state model programs of study are updated on a five year cycle.

Postsecondary:

Community colleges have the flexibility to develop programs independently. These programs will be reviewed and approved by the State with a focus on both academic and CTE courses required to reach the appropriate credential, certificate, or degree as well as opportunities to articulate to four-year colleges and universities. Specifically, Nebraska CTE will work with the CCPE to strengthen the role of postsecondary CTE program approval through their existing program approval process to ensure Perkins criteria are considered and that communication and approval decisions are shared.

Locally Developed Programs of Study

If an eligible secondary grant recipient identifies a workforce need in their local region not addressed in a state model program of study, they may submit a request to have a locally developed program of study approved through this submission form. The need for a local program of study must be justified by:

- describing how the program of study will meet local and/or regional workforce needs, including economic and workforce data that justifies the local program of study, and
- how the program of study aligns to the state's economic priorities that are not currently addressed in any existing state model program of study. Alterations or modifications to existing state model programs of study are not permitted. Results from the reVISION process will be instrumental in justifying the need for a local program of study.

The required components of a local program of study include: (1) a credit-bearing introductory course, and (2) a minimum of two credit-bearing CTE courses to develop the appropriate knowledge and skills in preparation for employment or entrepreneurship.

Additionally, applicants must submit information to the NDE that ensures the proposed local program of study meets certain quality criteria and is at the same level of rigor as existing state model programs of study. Applicants must demonstrate how the new program of study:

- meets local and/or regional workforce demands and economic priorities that are not currently addressed in any existing state model programs of study,
- relates to high-wage, high-skill, and high-demand occupational preparation and Nebraska's economic priorities,
 - The Nebraska Departments of Education, Labor, and Economic Development developed the following website: <http://h3.ne.gov/H3/> to provide information on Nebraska's High-Wage, High-Skill, and High-Demand occupations.
- aligns to the efforts of appropriate Nebraska sector partnerships and other statewide workforce development efforts, and
- aligns with recommended academic and technical courses.

Program Approval

Each locally developed program of study submitted for approval is reviewed by Nebraska CTE staff for its rigorous course standards and progressive, sequenced courses, secondary and postsecondary alignment, labor market demand and industry involvement, high-quality instruction, and inclusion of workplace learning experiences. Additionally, how the program of study promotes continuous improvement in academic achievement and technical skill attainment, expands access to CTE for special populations, and how it supports the inclusion of Nebraska's Career Readiness Skills.

To ensure the approved local program of study meets the quality indicators above and to determine how successful the program was in accomplishing its goals, an annual report must be submitted to the NDE. This report will outline and demonstrate the local recipient's continuous improvement efforts in the academic achievement and technical skill attainment of its students, support for the inclusion of Nebraska's Career Readiness Standards within the local program of study, activities and strategies that expand access to CTE programs so that each learner, including those from special populations, is served equitably, and uses the latest information and labor market data to maintain relevance.

The elements within secondary state model programs of study implemented locally along with approved local programs of study will be reviewed by Nebraska CTE staff annually. This will encompass desk audits of annual activities and an assessment of the extent to which the size, scope, and quality Essential Components as described in section B(2)(h) of this plan are implemented. On a rotation and intermittently, programs will also have on-site monitoring visits reviewing the same criteria.

Postsecondary institutions have the flexibility to develop programs independently. These programs will be reviewed and approved jointly by the CCPE and Nebraska CTE with a focus on both academic and CTE courses required to reach the appropriate credential, certificate, or degree as well as opportunities to articulate to four-year colleges and universities. Only programs approved through this process will be eligible for Perkins funds. Programs will be reviewed according to the schedule established by the CCPE and local community college.

Program of Study Implementation

Two key categories of program of study implementation work identified as central to achieving Nebraska's CTE's strategic priorities are high-quality, standards-aligned instructional materials and professional learning. Resources, strategies, and policies in these areas are key to implementing programs of study with fidelity and narrowing equity gaps across subpopulations.

Based on implementation science, Nebraska has created a framework for standards implementation that can be contextualized for CTE use. This framework describes four stages of standards implementation – exploration, initial implementation, scale-up, and deep implementation, and sustainability. This work is completed across five categories - alignment and transition, assessment and accountability, professional learning,

instructional resources, and communication. The NDE, educational service units, district/administration, school/administration, and teachers all have roles in this work to detect the strength of activities related to implementation.

Rule 47 Career Academy Programs

In 2012, the Nebraska Unicameral passed legislation requiring the Nebraska Department of Education to establish quality standards and operational guidelines for career academy programs in Nebraska secondary schools (Nebraska Revised Statute 79-777). The intent is to ensure quality career academy programs across the state and to establish an evaluative process to measure the effectiveness of career academies.

Increased student engagement through career academy programs has been linked to increased high school completion and postsecondary education enrollment. Through career academy participation at the secondary level, students have the opportunity to explore career fields of interest to better determine which pathway is an appropriate fit prior to entering into postsecondary education and the workforce. Core academic classes taught in a contextualized way allow students to clearly link core concepts to application in career fields.

An annual Career Academy Program Approval Report for Continued Operation must be submitted each year to ensure compliance with the Career Academy Program required components as defined in Section 003.02 of Rule 47. This is accomplished through the Annual Narrative Form submitted each Grant Year.

More information can be found on the [Nebraska Rule 47 Career Academy homepage](#). The application for approval of a career academy can be found [here](#).

Perkins Accountability

Perkins V requires a continued federal, state, and local commitment to performance measurement and accountability. Perkins V builds on past efforts to evaluate and improve CTE. This law gives States, school districts, and postsecondary institutions greater flexibility to design services and activities that meet the needs of their students and communities. In return for that flexibility, Perkins V establishes a rigorous State performance accountability system "to assess the effectiveness of the state in achieving statewide progress in career and technical education and to optimize the return of investment of Federal funds in Career and Technical education activities" (sec. 113(a)).

Nebraska CTE will assist educators in making a more formal shift from collecting data to using data to ensure local CTE programs create success for students and employers and reduce performance gaps for CTE concentrators, including those who are members of special populations. The quality and effectiveness of Nebraska CTE is dependent on the ability to constantly evaluate and improve. Through Nebraska's reVISION process, all local recipients are required to analyze disaggregated student performance data to identify performance disparities across student groups, detect root causes, and direct resources towards addressing both. These findings will be carried through to each

recipient's annual application for Perkins funds. Within the application, a description of how concentrators from special populations are provided with programs that enable them to meet or exceed State determined levels of performance and prepare them for further learning in high-skill, high-wage, and high-demand occupations will be included.

If a local recipient fails to meet State determined levels of performance or has made no meaningful progress, a Performance Improvement Plan must be submitted to articulate the steps that will be taken to address the performance deficiencies. This plan will need to include specific details about how the recipient plans to address the performance gap along with strategies that will be implemented to address the gap, which may include the use of Perkins V funds. See section (5) of this Plan for additional information.

More information about Perkins V Accountability can be found at:
<https://www.education.ne.gov/nce/cte-data-research/>

All required Perkins accountability data are collected for CTE Concentrators only.

A CTE concentrator in Nebraska is defined as:

Secondary CTE concentrator:

A secondary student who, in grades 9 through 12, has earned credit in at least two courses in a single career cluster program at the intermediate or capstone level.

Postsecondary CTE concentrator:

A postsecondary student who, in the reporting year, has earned twelve (12) credits in a *single* CTE program – or – completed a CTE program if that program encompasses fewer than twelve (12) credits.

State Determined Levels of Performance

Perkins V State Determined Levels of Performance					
Indicator	Reporting Year				
	Baseline (FY19)	2021 (FY 20)	2022 (FY 21)	2023 (FY 22)	2024 (FY 23)
SECONDARY					
1S1: Graduation Rate	93.57%	94.23%	94.89%	95.55%	96.21%
2S1: Proficiency in reading/language arts	52.97%	53.15%	53.33%	53.51%	46.21%
2S2: Proficiency in mathematics	50.72%	52.21%	53.69%	55.18%	44.84%
2S3: Proficiency in science	55.57%	56.81%	58.04%	59.28%	51.09%
3S1: Post-program placement	79.05%	80.20%	81.35%	82.50%	83.65%
4S1: Non-traditional concentration	19.70%	21.27%	22.85%	24.42%	25.90%
5S3: Participation in work-based learning	5.31%	6.70%	8.09%	9.47%	10.86%
POSTSECONDARY					
1P1: Postsecondary retention & placement	76.08%	77.27%	78.47%	79.66%	80.85%
2P1: Recognized postsecondary credential	39.45%	39.90%	40.36%	40.81%	41.26%
3P1: Non-traditional concentration	19.54%	20.27%	20.99%	21.72%	22.44%

State Performance Indicator Definitions

Secondary Performance Indicator Definitions		
<p>Academic Year: 2019-2020 Perkins Reporting Year: 2020-2021 Enrollment/Performance Data Used: 2019-2020 Placement Data Used: 2018-2019</p>		
<p>Secondary Student Definitions:</p> <p>Concentrator: A secondary student who, in grades 9-12, has earned credit in at least two courses in a single career cluster program at the intermediate or capstone level.</p>		
INDICATOR	INDICATOR DEFINITION	ENROLLED OR EXIT COHORT
(1S1) Four-Year Graduation Rate	<p>Numerator: The number of CTE concentrators who graduated from high school, as measured by the four-year adjusted cohort graduation rate.</p> <p>Denominator: Number of CTE concentrators who, in the reporting year, were included in the State’s computation of its adjusted four-year cohort graduation rate as defined in the State’s Consolidated Accountability Plan.</p>	Exiting Students
(2S1) Academic Proficiency in Reading / Language Arts	<p>Numerator: Number of CTE concentrators who achieved reading/language arts proficiency on the statewide high school reading/language arts assessment (ACT or NSCAS-Alt) and who, in the reporting year, graduated high school.</p> <p>Denominator: Number of CTE concentrators who took the statewide high school assessments in reading/language arts (ACT or NSCAS-Alt) whose scores were included in the State’s ESEA accountability reporting and who, in the reporting year, graduated high school.</p>	Exiting Students
(2S2) Academic Proficiency in Mathematics	<p>Numerator: Number of CTE concentrators who achieved mathematics proficiency on the statewide high school assessment in mathematics (ACT or NSCAS-Alt) and who, in the reporting year, graduated high school.</p> <p>Denominator: Number of CTE concentrators who took the statewide high school assessment in mathematics (ACT or NSCAS-Alt) whose scores were included in the State’s ESEA accountability reporting, and who, in the reporting year, graduated from high school.</p>	Exiting Students

Secondary Performance Indicator Definitions *(continued)*

<p>(2S3) Academic Proficiency in Science</p>	<p>Numerator: Number of CTE concentrators who achieved science proficiency on the statewide high school science assessment (ACT or NSCAS-Alt) and who, in the reporting year, graduated high school.</p> <p>Denominator: Number of CTE concentrators who took the statewide high school assessment in science (ACT or NSCAS-Alt) whose scores were included in the State’s ESEA accountability reporting and who, in the reporting year, graduated high school.</p>	<p>Exiting Students</p>
<p>(3S1) Post-Program Placement</p>	<p>Numerator: The number of CTE concentrators who, in the second quarter after graduating from high school in the previous reporting year, are in postsecondary education or advanced training, military service or a service program that receives assistance under Title I of the National and Community Service Act of 1990 (42 U.S.C. 12511 et seq.), are volunteers as described in section 5(1) of the Peace Corps Act (22 U.S.C. 2504(a)) or are employed. <i>(Concentrators who graduated by June 30, 2020 would be assessed between October 1, 2020 and December 31, 2020).</i></p> <p>Denominator: The number of CTE concentrators who graduated high school during the previous reporting year.</p>	<p>Previous Year / Exiting Students</p>
<p>(4S1) Nontraditional Program Concentration</p>	<p>Numerator: Number of CTE concentrators from underrepresented gender groups enrolled in CTE programs and programs of study that lead to non-traditional fields.</p> <p>Denominator: Number of CTE concentrators enrolled in a CTE program or program of study that leads to a non-traditional field, during the reporting year.</p>	<p>Active / Enrolled</p>
<p>(5S3) Participation in Work-based Learning</p>	<p>Numerator: Number of CTE concentrators who, in the reporting year, graduated from high school having participated in work-based learning.</p> <p>Denominator: Number of CTE concentrators who graduated from high school during the reporting year.</p> <p><i>*Work-based learning does not include workplace experience strategies that are simply awareness or exploratory in nature.</i></p>	<p>Exiting Students</p>

Postsecondary Performance Indicator Definitions

Academic Year: 2019-2020
Perkins Reporting Year: 2020-2021
Enrollment/Performance Data Used: 2019-2020
Placement Data Used: 2018-2019

Postsecondary Student Definition:

Concentrator: A postsecondary student who, in the reporting year, has earned twelve (12) credits in a *single* CTE program OR completed a CTE program if that program encompasses fewer than twelve (12) credits.

INDICATOR	INDICATOR DEFINITION	ENROLLED OR EXIT COHORT
<p align="center">(1P1) Postsecondary Retention and Placement</p>	<p>Numerator: Number of CTE concentrators who, during the second quarter after program completion, remain enrolled in postsecondary education, are in advanced training, military service, or a service program that receives assistance under Title 1 of the National and Community Service Act of 1990 (42 U.S.C. 12511 et seq.), are volunteers as described in section 5(1) of the Peace Corps Act (22 U.S.C. 2504(a)) or are retained in employment. <i>(Concentrators who graduated by June 30, 2018 would be assessed between October 1, 2018 and December 31, 2018).</i></p> <p>Denominator: Number of CTE concentrators who completed their program in the reporting year.</p> <p><i>*Retention includes students who remained enrolled in their original postsecondary institution or transferred to another 2- or 4- year institution during the reporting year.</i></p>	<p align="center">Previous Year/ Exiting Students</p>
<p align="center">(2P1) Earned Recognized Postsecondary Credential</p>	<p>Numerator: Number of CTE concentrators who receive a recognized postsecondary credential during participation in or within one (1) year of program completion.</p> <p>Denominator: Number of CTE concentrators who left postsecondary education in the prior reporting year.</p> <p><i>*A recognized postsecondary credential includes an industry-recognized certification, a certificate of completion of an apprenticeship, an occupational licensure, an associate's degree, or a bachelor's degree.</i></p>	<p align="center">Active/ Enrolled; as well as Exiting Students</p>

Postsecondary Performance Indicator Definitions (continued)		
(3P1) Non- Traditional Program Concentration	<p>Numerator: Number of CTE concentrators, from underrepresented gender groups, enrolled in CTE program and programs of study that lead to non-traditional fields during the reporting year.</p> <p>Denominator: Number of CTE concentrators enrolled in a CTE program or program of study that leads to a non-traditional field during the reporting year.</p>	Active / Enrolled

Performance Improvement

Performance Improvement Plans (PIP) are required for LEAs who failed to meet at least 90% of the state determined levels of performance for any of the core indicators of performance for all CTE concentrators. LEAs must develop and implement a PIP that includes an analysis of the performance disparities or gaps, and actions that will be taken to address such gaps in consultation with local stakeholders. The NDE may, after notice and opportunity for a hearing, withhold from the eligible recipient all, or a portion, of the eligible recipient's allotment if they fail to implement an improvement plan with respect to any specific core indicator of performance that was identified in a PIP, or, fails to meet at least 90% of state determined levels of performance for such core indicator for two consecutive years after the recipient has been identified for improvement.

If an eligible recipient has gaps or deficiencies in performance and no meaningful progress has been achieved prior to the third program year, the NDE will require that a percentage of local Perkins funds be used towards remediation based on consultation with Nebraska CTE staff. The eligible recipient will be required to submit an action plan to the NDE within 30 days of the consultation identifying the disparities or gaps in performance and the specific actions that will be taken. Nebraska CTE staff will review the action plan and the parties will come to a final consensus on a plan of action. One-third (or 33%) of the eligible recipients grant funds in the succeeding fiscal year must be spent on enacting the action plan approved by the NDE. The action plan will be reviewed annually and will remain in place until the disparities or gaps in performance have been resolved. Action plans should additionally reflect needs identified throughout the reVISION process that are consistent with the requirements of the Act.

The NDE may, after notice and opportunity for a hearing, withhold from the eligible recipient all, or a portion, of the eligible recipient's allotment under this title if the eligible recipient fails to implement an improvement plan with respect to any specific core indicator of performance that was identified in a program improvement plan or fails to meet at least 90 percent of the local level of performance for such core indicator for two consecutive years after the eligible recipient has been identified for improvement.

Data Reporting

CTE data are collected to support the federal reporting requirements of the Strengthening Career and Technical Education for the 21st Century Act. All definitions for data elements, the data reporting calendar, and instructions for interfacing with ADVISER are available on the [ADVISER Resources home page](#).

Secondary:

The due date for these data is June 15. There is an audit window from June 15-June 30 when data must be finalized.

- Data submissions include grades 5-12 in districts that offer CTE courses.
- Concentrators are determined by evaluating the number of intermediate and capstone level courses in which the student earned credit within a specific career cluster – these calculations are made automatically within ADVISER. Unlike under Perkins IV, districts will not need to identify concentrators.
- Course codes must be accurate for CTE data to be calculated correctly. See <https://cestandards.education.ne.gov>.

All secondary CTE data are reported through ADVISER. The data element unique to CTE is Element 12 and can be found within the [ADVISER Data Elements handbook](#). However, all data elements (i.e. course codes) must be submitted for CTE data to be accurately collected in full.

Perkins V will still make use of post school survey data, so the Post Graduate Activity data elements will continue to be collected.

- Data Element 12: Postgraduate Activity – these data elements are used to provide follow-up information on the concentrators that graduated in the previous year. More information on obtaining follow-up data can be found in the [Graduate Follow-Up Approaches and Resources](#) document within the “Resources” section to the left.
- Postsecondary:
1. The Postsecondary Perkins Students Template: This file collects sets of students that are enrolled in an institution during a certain academic year, and that are relevant to Perkins reporting (including all CTE Participants and Concentrators as defined here). A Postsecondary Enrollment record must be submitted for each student appearing in the Perkins Students template.
 2. The Postsecondary Perkins Courses Template: This file collects the entire course history, though the end of the reporting academic year, for each of the students listed in the Perkins Students file. At a minimum, all courses with an REU Course Weight of 1.5 or 2.0 should be reported. A Perkins Students record must first be submitted for each student appearing in the Perkins Courses file.

Keep in mind the Postsecondary Enrollment Template as well as the Postsecondary Academic Awards Template must also be submitted by all Postsecondary institutions to avoid a data loading process rejection.

Note: Data submission includes all students who earn credit in at least one Career and Technical Education course. All courses related to occupational training should be weighted at least at a 1.5, per the Nebraska Community College State Aid Enrollment FTE/REU Guidelines document.

Helpful Links:

- [Postsecondary File Specifications](#)
- [Data Collection Timeline](#)

All data should be submitted via the Postsecondary Data Manager, located within the NDE Portal. A User's Guide can be found at: [Postsecondary Data Manager User Guide](#).

Additional information can be found on the [Nebraska P-20 Technical Group's website](#).

GRANT MANAGEMENT

Grant Reimbursement and Closeout

The grant closeout process is to be completed and submitted to NDE by **September 1st**.

Audit guidelines require that an itemized printout of the total expenditures attributed to the approved Career and Technical Education application for the year must accompany all claims for reimbursement. This printout must include the date of purchase, vendor, amount and description of items purchased. The printout should also provide detailed information on any personnel services charged to the Perkins grant. Additional information may be requested, such as accounting ledgers.

The following expenditure items *always* require supporting documentation including, but not limited to, purchase orders, invoices, and receipts.

- All credit card purchases.
- Travel expenditures related to a conference requires adequate documentation (per 2 CFR 200.474)
- Food: generally, there is a very high burden of proof that paying for food and beverages with Federal funds is necessary to meet the goals and objectives of a Federal grant. There may be unique circumstances where the costs would be permissible because they are reasonable and necessary. See the section on meals within the Allowable and Nonallowable Uses of Funds section for more detailed information.
- Reimbursement to individuals
- Salaries

The NDE will review the following for all financial claims:

- Expenditures were pre-approved.
- Claims reflect expenditures as reported (equipment/supply purchases must be itemized)
- No more than 5% of allocation administration fee is claimed and documented.
- Documentation for Time and Effort is included for all staff and substitute teachers.
- Documentation includes copies of invoices, purchase orders, or receipts.
- Documentation of accounting records showing where the cost was actually paid (accounting ledger printout)

All ledgers, copies, and supporting documentation should be attached/provided to the claim form in GMS before submitting to NDE.

Following these guidelines does not necessarily guarantee reimbursement.

Allowable and Non-Allowable Uses of Perkins Funds

Expenditures funded through the Perkins grant **must ultimately enhance instruction** for students to gain knowledge and skills that meet industry standards and expectations in high-wage, high-skill, and high-demand occupations.

The following list includes allowable and non-allowable uses of Perkins funds. Note that some non-allowable expenditures have exceptions. All Perkins funds must adhere to all federal and state laws, policies, and regulations. Visit the NDE's Finance and Organizational Services website for additional information at <https://www.education.ne.gov/fos/>.

2 CFR 200 §81.31 Measure of recovery. - A recipient that made an unallowable expenditure or otherwise failed to discharge its obligation to account properly for funds *shall return the amount*.

For answers to some of the most common and complex Perkins questions, [visit the Perkins Q&A](#).

NOTE: Purchases must be pre-approved by NDE before ordering. This can be done before submitting a budget or at the time of the Budget's submission. Purchases will be cross-referenced for pre-approval before being reimbursed and in cases where they were not, may not be reimbursed. Amendments can be filed to receive pre-approval of items not budgeted at the time of submission. (GMS does not allow the deletion of uploaded files.)

Administrative Costs (Also see Indirect Costs)

Administrative expenditures are limited to 5% of the total budget and can be utilized for meeting general requirements of administering the grant (records retention, financial management). The GMS system will provide the indirect cost rate for each recipient on the budget pages if selected as an option. The applicant must decide, for each program, whether to use indirect costs or not. If chosen, the system will figure the amount of indirect costs.

Note: if the budget includes equipment (capital outlay), this amount will be subtracted from the amount allowable for indirect costs as required by law.

Documentation of actual expenses must be maintained to claim the 5% administrative cost. The documentation needed is dependent on the expense. This documentation could be payroll records along with the Time and Effort, paid invoices, and receipts, contracts etc. 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.

Advertising

See “Marketing/Promotional Expenses”

Audits

The cost of a general school/institution audit is **not permissible**, **but** the portion directly attributable to auditing the Perkins grant may be charged against the 5% administration category.

Awards

Cash awards, medals/pins, plaques, ribbons, trophies, etc. are **non-allowable**. Scholarship awards are **non-allowable** as these are considered a direct benefit.

Basic Tools

Basic hand tools or tools that would not be considered innovative are **not allowable** (e.g., chisels, clamps, gardening tools, hammers, hand saws, levels, planes, pliers, punches, rasps, screwdrivers, tape measures, trouble lights, vise grips, wrenches). **However**, there is an exception for ergonomic and/or state-of-the-art tools and tool kits that are part of an innovative program that combines rigorous academic instruction with CTE. Additionally, purchasing basic tools for the creation of a new program or to align with a new program of study or set of state standards may be permissible.

Capital Assets/Expenditures

Building or land purchases or modifications, attachments, accessories are non-allowable. Instructional equipment costing more than \$5,000 per individual item may be permissible.

Capital Assets is defined as equipment that costs more than \$5,000 per individual item. **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. 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, filament, paper, office supplies, lumber, etc.)
- 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.
- All equipment must be housed within CTE programs, not in general use computer or learning labs. Equipment purchased with federal funds must be used for CTE instruction purposes. For example, computers purchased using federal Perkins funds may not be used for general school clerical/office work or library/computer work.

- Equipment purchased by a consortium must be maintained and inventoried by the consortium.
- 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.

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.

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 countertop) 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.

Items of equipment with an original purchase unit price of \$5,000 or more must be identified in the Capital Assets 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.

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 NDE. 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 NDE to document the notification and action of law enforcement officers.

For the purposes of disposing or transferring equipment, current fair market value is determined by obtaining two signed bids from potential purchasers or two appraisals from authorized appraisers for the purpose of disposing of or transferring equipment. When the equipment is being traded in for like or similar equipment used in the same program for the same purpose, the trade in value constitutes the current fair market value of the traded in equipment.

Equipment purchased with Perkins grant funds must be preapproved by NDE and can only be used for approved CTE programs and services.

Carry Over Funds

Perkins does **not allow** carry over funds for the annual grants.

Career and Technical Student Organizations (CTSO)

The following is considered **non-allowable** uses of Perkins funds: awards for recognition of students, advisors, or other individuals; dues (student or advisor); food for students; jackets/uniform apparel; lodging for students; printing and disseminating of non-instructional materials; registration fees to events, conferences, activities; supplies; transportation of students to CTSO conferences; student/advisor expenses at CTSO conferences.

Cost of local advisors attending CTSO conferences:

Expenses for advisors/sponsors attending CTSO 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. **However**, districts may break out the percentage of expenses and time certify to be reimbursed for the professional development component of the conference. This is professional development beyond the competitions – not a session on how to prepare your students for competition.

Perkins can pay for time and travel for professional development that improves teaching and learning - not the supervision of students or competition preparation.

Documentation would need to be provided as proof that the advisor attends those sessions and is not just there to supervise students and watch the competitions. Perkins could reimburse expenses for that percentage of time, not the entire trip because supervision of students is a local responsibility and expense.

Certifications or Certification Exams (see Tuition/Postsecondary Fees)

Perkins funds **may not be used** to pay for an individual *student* certification or certification exam or test. Perkins funds may not be used to pay for obtaining an industry recognized certification (e.g., Microsoft Office Specialist Certification licensing, OSHA Construction Safety Certification, CareerSafe OSHA-10).

Certification *Practice* tests licensing may be allowable with prior approval and as long as they are directly tied to approved CTE programs of study. Online college prep tests are non-allowable.

Child Care

Not approvable **except** in the instance of removing access or other barriers for a member of a special population, such as single parents participating in special CTE assistance programs. It is recommended to obtain prior approval by the NDE.

Clothing and Uniforms

Protective or industry-standard lab clothing or attire for developing and implementing a new approved CTE program **may be allowable**. Non-consumable and industry-grade culinary aprons, gloves, coats and hats, welding aprons, and welding gloves may be permissible with pre-approval. All items purchased with Perkins funds would remain the property of the department, not an individual student. Items may be issued to students to be used during the class to ensure proper safety and sanitation. Disposable materials would not be allowable as they would be considered consumable. Replacing clothing or attire is a local responsibility.

College Visits

Funding to transport students to and from college visits or to and from student state conferences (e.g., CTSO state leadership conferences or competitive events) would be considered direct assistance to students and therefore **not allowable**. **However**, expenses for CTE students to attend field trips, laboratory experiences, and CTE instruction directly related to approved CTE activities is permissible.

Computers

Computers must be of industry standard that are found in the business world and directly tied to an approved CTE program of study or other approved activity.

Chromebooks are not approvable for purchase with Perkins funds as they are not industry standard.

Conferences

See "Travel".

Construction or Renovation Costs

Construction costs and materials for a permanent structure (e.g., greenhouse) or anything that becomes a part of a permanent structure are **non-allowable** expenditures.

Construction, remodeling, rewiring or line installation or anything permanently affixed to a building is **non-allowable**. Equipment that is mounted or becomes part of a building/structure *and construction* that ultimately increases the base cost, value or extending the life of a property is **non-allowable**.

Consultants

Consultant fees must be justified in the local application and pre-approved. 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.

Consumable Supplies or Equipment

Federal funds cannot be used to pay for consumable supplies to maintain a CTE program instead of providing improvement and innovation.

Standard classroom consumable supplies are **non-allowable**. These include but are not limited to items such as: CO2 cartridges; drill bits; food; ink; lumber; office supplies (e.g., markers, glue, shears, thank-you notes); paper; plants; potting soil; printer filament, cartridges and toner; replacement batteries; Prismacolor markers and pencils/crayons; and welding rods/wire. **However**, if the supplies or equipment is for implementing a new approved CTE program of study or updating based on alignment to state standards, supplies to start-up the program may be considered allowable. Prior approval is required.

Contingency or "petty cash" Funds

Non-allowable.

Direct Assistance to Students

Perkins funds **may not be spent** on direct assistance to a student on such items or activities as childcare, fees, lodging, meals, textbooks, tools, transportation, and workbooks. **However**, there is an exception if the assistance is supporting the removal of access or other barriers for a member of a special population, such as single parents participating in special CTE assistance programs. Prior approval is typically required and the following conditions must be met:

- Recipients of the assistance must be individuals who are members of a special populations who are participating in approved CTE programs that are consistent with the goals and purposes of Perkins V.
- Assistance may only be provided to an individual to the extent that is needed to address barriers to the individual's successful participation in CTE 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 V 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 CTE 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 an approved CTE activity. Perkins funds cannot be given to students for purchase of uniforms, equipment, or materials. Perkins funds cannot be used for car repair.

Direct assistance to a student not identified as a member of a special population or gender nontraditional is ***not permissible***.

Distance Learning Fees

These types of fees would be ***non-allowable***. This provides a direct benefit to the student.

Entertainment

Expenditures for entertainment or social activities are ***non-allowable***, such as beverages, lodging, meals, non-working meals, transportation, and gratuities. In virtually all situations, using grant funds to pay for food and beverages for receptions and networking sessions is not justified because participation in such activities is rarely necessary to achieve the purpose of the meeting or conference and in most events, does not have a programmatic purpose.

Please remember that entertainment costs, including costs for amusement and social activities, are never allowable. Also see "Meals"

Equipment

Equipment purchased with Perkins grant funds must be preapproved by NDE and can only being used for approved CTE programs and services.

Instructional equipment that costs less than \$5,000 per individual unit 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 to be consistent with technology found in business and industry.

For equipment costing over \$5,000, refer to the section above on “Capital Assets.” Expenditures for equipment must be justified as a needed improvement or addition to a CTE program based on reVISION outcomes. Replacing a piece of equipment with the same piece of equipment because it is worn out is not non-allowable. Purchasing a new industry standard piece of equipment to replace outdated equipment or technology is approvable.

Professional development costs to support the new equipment is allowable and should be included.

CFR 200.313

1. Equipment purchased with Perkins grant funds can only being used for approved CTE programs and services. It must support the development of current and relevant skills needed in business and industry as identified throughout the reVISION process and aligned with the curriculum provided by the eligible recipient.
2. Property Records must be maintained that include a description of the property, a serial number or other ID number, the source of funding (including the FAIN (Federal Award Identification Number), who holds the title, acquisition date, cost of the property, Percentage of Federal participation in the project costs for the Federal award under and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. Inventory Records need to be obtainable at both entities.
3. A physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years.
4. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage or theft must be investigated.
5. Adequate maintenance procedures must be developed to keep the property in good condition.
6. If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible level of return.

Equipment must be retained for use by the CTE programs offered. Perkins funds cannot be used to support purchases for use by the general school population. Equipment may be depreciated using the school/colleges depreciation schedule. LEAs are responsible for keeping track of the item in their accounting records for 5-7 years. (5 years for a Perkins federal audit.) *The key is the actual current value of the equipment, not the depreciated value. Equipment with a depreciated value of \$0 can be sold, however documentation must be on file and the proceeds must be refunded into the CTE program.

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. See “Basic Tools” for any exceptions.

Allowable Curriculum tool purchases must include:

1. A provision is within the current ESU/District Perkins V Plan, or an amendment will be needed. *For example: Plan includes improving safety lessons.*
2. Curriculum tools are for instructional necessity to teach the content (e.g. Excel, Fusion 360, Solid works, etc.)
3. The purchase does not supplant district funds previously allocated to purchase said curriculum.
4. The purchase does not provide direct assistance to students by paying for student certifications or certification exams.

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

Equipment for administrative or personal use is **non-allowable**. Expenditures for equipment that is not specifically used for approved CTE courses/programs of study and housed in appropriate classrooms/labs/workshops are non-allowable. Exceptions may be made for career development/career guidance and other innovative program activities.

Equipment for building maintenance, including supplies, is **non-allowable**.

Equipment that is mounted or becomes part of a building or structure, ultimately increasing the base cost, value or extending the life of a property is non-allowable.

Mounted TVs which are part of a CTE program and detachable from the building, may be permissible with prior justification and approval.

Equipment for a CTE school-based enterprise aligned to a CTE program of study are allowable so long as the equipment follows the same standards for industry as described above. Equipment purchased using Perkins funds may not be used or fundraisers outside of the CTE program and revenue earned must go back to support the CTE program.

Ergonomic/state-of-the-art tools are **allowable** if they are needed for instruction of an approved CTE program, not consumable, and do not supplant a local responsibility.

Equipment must be inventoried as purchased with Perkins funds for the school, community college, or consortium and identified as such on the equipment

If equipment is back-ordered, Perkins **cannot** reimburse for items not yet received.

Extended Warranty and Protection Plans

Protection plans are **non-allowable** as they are the responsibility of the LEA. Funds cannot be expended beyond the grant year even with a rationalization of discounted costs, as funds vary and are allocated annually.

Facilities

Construction, remodeling, rewiring or line installation or anything permanently affixed to a building is **non-allowable**.

Fines and Penalties

Non-allowable.

Furniture

Standard classroom furniture not unique to CTE instruction is **non-allowable**. Storage files or cabinets are non-allowable. **However**, if the furniture is an integral part of an equipment workstation or to provide reasonable accommodations or remove barriers for CTE students who are members of a special population group they may be considered allowable. Prior approval is required.

Gifts, door prizes, etc.

Non-allowable.

Indirect Costs

If indirect costs were claimed on any other Federal Grant in the grant year, they must also be claimed for the Perkins Grant in that same year.

Perkins grant indirect costs are capped at 5%. Additionally, administration fees *must be* included within the 5%. Combined, this amount cannot exceed the 5% cap.

The amount of capital outlay (equipment) is excluded from the total direct costs when the indirect cost rate is applied to determine the dollar amount of indirect cost to be allowed by the project.

Installation Fees

Non-allowable. Expenses for installing equipment or materials including wiring are not approvable. **However**, equipment requiring professional factory installation and training (to ensure the warranty remains valid) is allowable.

Instructional Resources, Materials, and Supplies

Supplies and materials are allowable expenditures, within reason, used to meet the intent of the program. Instructional Resources must also be justified by the curriculum aligned with state model programs of study.

Appropriate, non-consumable instructional and curriculum materials may include reference books, audio-visual materials, instructional software, curriculum, (see "Subscriptions") and the necessary duplication of materials.

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. **However**, when the books or curriculum are purchased for developing new curriculum not previously offered, such as implementing a new program or aligning curriculum with new program of study state standards, it may be permissible. Supplanting occurs when the school is replacing textbooks of an existing program. Online working documents that are purchased as a per student fee are not eligible for reimbursement.

Justification must be provided for expending funds on instructional materials and supplies and how they help meet the objectives of the law and local Perkins application. Justification should include a description of how the expenditure helps modernize, improve, or expand CTE offerings and aligns with industry standards and expectations and state standards.

Instructional materials must be non-consumable. Student workbooks are **not an approvable expense**. Instructional aids that are retained by students or are consumable (one time use) are **non-allowable**. Exceptions may be made on a case-by-case basis for meeting the needs of students from special populations.

Instructional materials, software, or equipment that is used in hobby, craft, leisure-arts, or other non-occupational, exploration or preparation courses are **not approvable** for reimbursement.

If comparable no-cost, high-quality, standards-aligned instructional resources are available, it would not be prudent to expend Perkins funds on other instructional materials which require a financial investment. For more information, reach out to the career field specialist aligned to the content area in question. A list of career field specialists can be found on the [CTE contact page](#).

Insurance

Building, equipment, or personal/institutional insurance is **non-allowable**.

Interest and Other Financial Costs

Non-allowable.

Kitchen Tools

Only industry-grade equipment and tools related to an approved CTE program of study are permissible. Any equipment purchased for Food and Culinary Arts classes must be National Sanitation Foundation® (NSF®) certified meeting NSF industry standards. Residential type kitchen tools are **not allowable** (e.g., salt and pepper shakers, flatware, dishes, spatulas, private label products sold through home party outlets, light-grade plastic products).

Leasing and Rental Fees

Leasing a vehicle is **non-allowable**. Rental fees for property and equipment **may be allowable** with Perkins funds. Per the Code of Federal Regulations (2 CFR 200 §

200.465) rental costs are allowable to the extent that the rates are reasonable in light of such factors as “rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of property leased. Rental arrangements should be reviewed periodically to determine if circumstances have changed or if other options are available.

Legal Fees and Expenses

Legal fees and expenses are **allowable** only as necessary for the administration of the grant program. Retainer fees are **non-allowable** costs.

Licenses (Equipment and Supplies)

The purchase of licenses for longer than the time period that the grant funds are available is non-allowable. (LEA’s cannot “pay ahead” within a 12-month grant period.)

Marketing/Promotional Expenses

Promotional materials are **not approvable**. Examples include cups/glasses, banners, folders/bags, gratuitous items, key chains, public relations costs, gifts (of any kind), notepads, pens/pencils, t-shirts, printing and disseminating of non-instructional materials.

Costs associated with advertising in magazines, newspapers, radio and television, internet, direct mail exhibits, etc. are not **non-allowable** uses of Perkins funds. Other funding sources should be sought for these expenditures.

Advertising costs are only allowable when they are for program outreach and other specific purposes necessary to meet the requirements of Perkins as well as those outlined in the Local Application. Advertising costs for meetings, conventions, or other events including displays, demonstrations, and exhibits are **non-allowable**. Costs of advertising and public relations designed solely to promote the LEA or its programs is **non-allowable**.

Maintenance

Repair and/or maintenance of instructional equipment performed by persons other than school district employees is an eligible expenditure. General maintenance agreements for equipment not purchased with Perkins funds are not an eligible expenditure. Maintenance contracts or agreements are non-allowable.

Meals (Working Lunches, Food and Beverage)

Banquets and meals are considered entertainment expenses and therefore **non-allowable**. Working lunches (such as for an advisory committee meeting) may be permissible. Expenditures for working lunches should be considered only when secondary to the meeting. In other words, the meal is not the purpose of the meeting.

The U.S. Department of Education issued “Frequently Asked Questions (FAQ) to assist U.S. Department of Education Grantees to Appropriately Use Federal Funds for Conferences and Meetings” See (<http://www2.ed.gov/policy/fund/guid/gposbul/faqs-grantee-conferences-may-2013.doc>).

The FAQ includes a number of questions regarding the use of federal grant funds to pay for food. As a general rule, the FAQ states:

Generally, there is a **very high burden of proof to show that paying for food and beverages with federal funds is necessary to meet the goals and objectives of a federal grant**. When a Local Education Agency (LEA) is hosting a meeting, the LEA should structure the agenda for the meeting so that there is time for participants to purchase their own foods, beverages, and snacks. In addition, when planning a meeting, LEAs may want to consider a location in which participants have easy access to food and beverages.

While these determinations will be made on a case-by-case basis, and there may be some circumstances where the cost would be permissible, it is likely that those circumstances will be rare. **LEAs, will have to make a compelling case that the unique circumstances they have identified would justify these costs as reasonable and necessary.**

To evaluate the appropriateness of using federal funds for a working lunch, an LEA should consider and provide responses to the following:

1. Is a working lunch necessary?

- A working lunch is only appropriate when all key items on the agenda could not be accomplished without working through lunch.
- LEAs should not determine that a working lunch is desired and then construct an agenda to justify that decision.

2. Is the portion of the agenda to be carried out during lunch substantive and integral to the overall purpose of the meeting?

- Inspirational talks, award ceremonies, networking, or informal discussion among attendees would not be appropriate agenda items for a working lunch.
- If a working lunch is not justifiable, an LEA might offer attendees the opportunity to reimburse the LEA for a lunch that the LEA purchases with its general funds and delivers to the meeting site.

3. Is there a genuine time constraint that requires the working lunch?

- A working lunch is not permissible if lengthening the duration of the meeting would not unduly disrupt the attendee's schedule or make the day unreasonably long.
- A working lunch may be appropriate if some participants must travel a considerable distance to attend, because, absent the working lunch, it would not be possible to cover the entire agenda and still provide participants sufficient time to return home in order to avoid the additional cost of lodging.

4. If a working lunch is necessary, is the cost of the working lunch reasonable?

- A working lunch cannot contain extravagant items. It is suggested that LEAs follow state rates or another established guideline.

5. Has the LEA carefully documented that a working lunch is both reasonable and necessary?

- The LEA must document its justification for using federal funds for the purpose of a working lunch, including any cost savings that result from working through lunch.

Aside from working meals that meet the above guidelines, it is unlikely that other food and beverage costs for a meeting (e.g., breakfast, dinner, snacks, or networking receptions) would be reasonable and necessary. Please remember that entertainment costs, including costs for amusement and social activities, are never allowable.

If non-federal funds are used to pay for food and beverages, the LEA should make clear through a written disclaimer or announcement (e.g., a note on the agenda for the meeting) that federal funds were not used to pay for the cost of the food or beverages. In providing this guidance, please note that this does not preclude an LEA from paying the travel expense of those attending a conference or meeting that is necessary to carry out its education program.

The NDE may seek to recover any federal grant funds identified, in an audit or through monitoring, as having been used for unallowable costs, including unallowable food and beverage expenses.

Also see “Entertainment” to distinguish between Meals and Social Events.

Membership/Dues and Professional Activities

Memberships for students, faculty, or administration for CTSOs, professional organizations, or societies is ***non-allowable***. Dues to professional or other organizations are ***not approvable***.

Memberships for LEAs or consortia to participate in a professional organization may be allowable. The fee must align with the overarching CTE plan for the recipient. A vendor must provide a description of exactly what the fees are for, detailed information on any personnel services charged to the grant, and the purpose of membership. The NDE will review the expenditure to determine if the cost is necessary, reasonable, and allocable to the grant, and contributes to the identified results of reVISION. LEAs must be able to rebut the presumption of supplanting.

Middle School (grades 5-8)

Middle grades CTE (grades 5-8) purchases would be allowable if they are to modernize, improve or expand CTE offerings and align them to current industry standards and expectations. They must also be used for a course or courses that enhance instruction for students to gain knowledge and skills that meet industry standards and certifications in high-wage, high-skills, and high-demand occupations. The key is career skills development (not family, personal development, or teen parenting courses) aligned to business/industry standards and focus on H3 careers.

Non-Public School Personnel

Section 217(a) of Perkins V requires that an LEA that uses Perkins funds for in-service and preservice CTE professional development programs for CTE teachers, administrators, and other personnel, to the extent practicable, and upon written request, permit private school teachers, administrators, and personnel to participate in such programs. Section 217(a) only applies to those personnel in private schools that offer CTE programs of study at the secondary level and are located in the geographical area served by the LEA. Section 217(a) does not require the LEA to expend Perkins funds for separate programs and activities for private school personnel.

Non-Public School Student Services

Section 217(b) of Perkins V allows, but does not require, an LEA, upon written request, to use its Perkins V funds to provide for the meaningful participation of secondary students who reside in the geographical area served by the LEA and who are enrolled in a nonprofit private/home school, except as prohibited by State or local law. An LEA is not required to spend any specific amount of funds on services for private/home school students, however, they are encouraged to provide services of reasonable scope and usefulness.

Purchased Professional & Technical Services

Purchased services are allowable expenses, within reason, used to meet the intent of the program, and documented at the local level. Examples may include subcontractors, consultants, reimbursement for substitute teachers, training, and working meals (see more information under “Meals”).

Remedial Courses

Remedial or developmental courses are not approvable.

Rental Fees

See “Leasing /Rental Fees”

Salaries and Benefits

Grant funds may be used to pay staff for grant-related activities if the time spent is documented and justification is made for determining the rate of compensation. Under no circumstances is supplanting allowable. Time and effort documentation must be provided for reimbursement.

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 can be used to provide instructional staff for new positions for a period of not more than three years.

For the first year, Perkins funds may support up to 100% (1 FTE) of a salary. If Perkins funds are requested to support the same position for a second year, up to 50% of the salary will be allowable, with 25% of the salary considered during a third year. After the third-year salaries must be supported with local funds as Perkins funds cannot be used to maintain staff.

Employee benefits are considered part of the personnel cost. These may include social security, retirement, health insurance, worker's compensation, tax-sheltered annuities, and life insurance. Personnel who are chargeable to more than one program must be time certified, and time certification records should be kept on the local level. Include all personnel that will be associated with the project. This should include the name of the person or position, how the salary/benefits were calculated, and the total salary for the project.

Please refer to the NDE's Time and Effort reporting website for additional information, including sample logs: <https://www.education.ne.gov/federalprograms/time-and-effort-reporting/>. Additional information can also be found in Appendix C.

Software

Instructional software is defined as software that is needed to improve the academic or technical skill development of students, is used for professional development of teachers, or to update technological resources available in the programs to industry standard. Instructional materials, including software, must enhance instruction for students to gain knowledge and skills that meet industry standards and expectations in H3 occupations. Software should align with content-area and program of study standards, and may be reviewed by a career field specialist for approval. Software renewals are permissible as long as they meet the criteria mentioned previously.

Software to maintain the security of the equipment and/or program is ***non-allowable*** and considered a local responsibility.

Stipends/Extended Contract Time

Stipends may be paid to teachers or participants (other than students/clients) participating in in-service training or workshops if one of the following conditions is met:

- There is a genuine need to pay stipends. Example: The in-service training or workshop is conducted after school hours, weekends or during the summer (non-contract time). 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. Stipends and substitutes are paid at the local district's established rate.

Store/Gift Cards

CFR §200.445 Goods or Services for Personal Use

(a) Costs of goods or services for personal use of the non-Federal entity's employees are non-allowable regardless of whether the cost is reported as taxable income to the employees. Additionally, several costs are specified as unallowable under UGG (§200.423 Alcoholic beverages, and §200.438 Entertainment costs) under which the use of store cards could inadvertently result in misuse of funds meaning the purchase of store cards (gift cards) with federal funds is not allowable because even if the card is intended to be used for allowable uses under the grant program, the recipient may not use it accordingly, either knowingly or unknowingly.

Student/Staff Assessments

Individual student or staff assessments or team building products that are specific to each person are **non-allowable** (e.g., Gallup's Strengths Finders, etc.)

Subcontractors

The funded agency may enter into written agreements for part of the services to be provided under the local application. Such an 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 Perkins application. If subcontractors are used, indicate their qualifications and specific responsibilities to the local agency.

Substitute Teacher Salaries

Funds to pay for substitute teachers are an eligible expense if it allows for CTE educators to participate in professional development activities (on-contract time). Supporting documentation, such as sign-in sheets/agendas and payroll records may be requested for reimbursement. See Appendix C.

Textbooks

See "Instructional Resources, Materials, and Supplies"

Training

The cost of training provided for teacher development is allowable. This may include the cost of rental space to hold a meeting and similar expenses. Please see the section on “Meals” for more information about working lunches.

Travel

Expenditures for travel, including conference expenses, must support the requirements of the legislation and local Perkins application. In-state travel is allowable. Out-of-state travel is allowable if the grantee is unable to receive comparable information (a comparable service or conference) within the state. If the budget includes expenses for out-of-state travel, include justification under performance measures/planned activities.

Examples of allowable expenses may include:

- Personnel Travel
- Board and lodging
- Mileage (paid at the local district’s established rate)
- Airfare (if appropriate)

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.

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 CTE programs should be identified on the local application for justification of conference participation.

Perkins funds cannot be used for travel outside of the United States.

Tuition/Postsecondary Fees

Under federal law, tuition **may be allowable for** teachers/staff to advance their skills within a CTE related program. The reimbursement cannot be for tuition towards earning a Bachelor’s, Master’s, or Doctoral degree. Pre-approval is required.

Any tuition or fees for students related to postsecondary education is **non-allowable**. This includes tuition and fees associated with dual-credit or advanced placement coursework, including testing.

Tuition and fees for students who are a member of a special populations may be allowable. Perkins V emphasizes that students from special populations in CTE must be provided support that will ensure program accessibility and assist them in overcoming barriers that may limit their opportunity for success. Approvals are made on a case-by-case basis. Justification of how the student will acquire current industry skills leading to a credential/certificate/degree in high-wage, high-skill, and high-demand industry sections will be required before tuition assistance can be offered.

Uniforms

See “Clothing/Uniforms”.

Vehicles

Car repairs are **not an allowable expense**. Purchasing or leasing buses, airplanes, boats, golf carts, ATVs, and motorcycles are not allowable.

Purchasing of automobiles, tractors, and trailers **may be approvable**. Justification for approval indicating how the cost is necessary and reasonable and allocable to the grant will be required. Decisions will be made on a case-by-case basis. Specific information necessary for consideration includes:

- A detailed description of how the vehicle purchase is “reasonable and necessary” and will only be used for Perkins-related activities.
 - The purchase must be justified for instructional purposes only (transportation of faculty or students is not permitted)
 - Documentation and certification of any miles driven and justified as instructional only (student instruction)
- In 2 CFR part 200 (Federal guidelines) it states that recipients should assess whether it is a better deal to buy or lease the vehicle. Is there possibility of getting the vehicle donated, developing partnerships for a future donation, if/how costs may be shared (not just a grant funded purchase), etc.?
- What will the replacement plan entail? Has this been run past the risk management department?
- What is the policy for use of the vehicle at a reasonable and justified rate? See CFR 200.313 (c)(2)
- If the vehicle is later sold, that amount will need to be returned to the NDE and NDE will then need to send the funds back to the Federal granting agency.

GRANT MONITORING

Overview

Nebraska Career and Technical Education (CTE) is one of the primary systems through which youth and adults are prepared to enter the state's workforce and continue learning throughout a career pathway. The federal and state investment of financial resources should be used to continuously improve CTE programs so that they deliver coordinated, relevant learning opportunities that engage each student.

The Nebraska Department of Education (NDE) is required to monitor local Perkins recipients (stand-alone, consortia, and community colleges) receiving federal funds to assure compliance with the fiscal and management requirements of Perkins V, Nebraska's Perkins V State Plan, and other federal and state legislation, rules, regulations, and policies. The CTE section at the NDE will provide ongoing technical assistance based on identified needs and requests to ensure Perkins recipients have the necessary assistance to carry out programming and operate effectively.

Purpose

The monitoring process provides an opportunity to not just meet compliance requirements, but most critical, to also provide technical assistance, foster continuous improvement, and develop a better understanding of local performance, operations, and issues facing CTE programs.

Overarching Objectives

1. Determine compliance with the assurances as listed in the local application.
2. Evaluate progress toward the goals identified in the local application and meeting the needs of members of special populations.
3. Verify that programs that have been approved as meeting program standards remain in compliance.
4. Review progress toward meeting core indicators of performance.
5. Provide technical assistance for meeting the goals identified in the local application.

Monitoring & Technical Assistance Activities

Each district, consortium, or community college will provide evidence, upon request, that they are meeting the fiscal and programmatic requirements of Perkins V and Nebraska Perkins requirements. In addition, state CTE staff will meet with and provide technical assistance to local teams as they prepare for monitoring activities (which may include an on-site monitoring visit). The Nebraska Perkins Monitoring manual and additional resources can be found on the [Perkins Administration website](#).

Selection of Sites

Monitoring reviews will be planned and conducted based on a risk assessment of factors that may indicate excessive challenges to program implementation and student success. The risk assessment will be completed by state CTE staff. The following data and factors may be used throughout the risk assessment to select recipients for monitoring review and which type of review will be conducted.

Risk Assessment

A risk assessment tool will be used in determining which recipients to monitor each year. It is used in determining the priority of recipients to be reviewed and the level of monitoring to be performed. The risk assessment is also used to determine how often monitoring will occur. The tool includes components in the following categories for which a risk assessment rating will be assigned:

1. **Program Performance.** Sites identified for monitoring visits may be based on program performance. Sites identified because of concerns relative to performance may be chosen for monitoring because they are having difficulty achieving goals and objectives, difficulty achieving state determined levels of performance, there are known program or civil rights compliance issues, the needs of special populations are not being met, or the recipient has requested or requires technical assistance.
2. **Fiscal Compliance.** Perkins monitoring must also examine several aspects of potential fiscal risk. Each recipient of federal funds in Nebraska will undergo routine audits (desk and on-site) through the NDE's Grants Management Fiscal Monitoring process and the Unified Grant Profile risk-assessment each LEA completes annually. In addition, Perkins-specific fiscal aspects will be reviewed through desk audit activities to identify any fiscal improprieties and assure expenditures are allowable, appropriate, and aligned to the outcomes of the reVISION process.
3. **Office of Civil Rights – Methods of Administration.** The NDE is responsible for monitoring and ensuring schools and postsecondary institutions are providing access for all students to educational programs in compliance with the requirements of the Office of Civil Rights Methods of Administration. This includes; several U.S. Department of Education and Justice Regulations: (1) Title IV of the Civil Rights Act of 1964 (Title VI); (2) Title IX of the Education Amendments of 1972; (3) Section 504 of the Rehabilitation Act of 1973, (4) Career and Technical Education (CTE) Guidelines for Eliminating Discrimination and Denial of Services on the Basis of Race, Color, National Origin, Sex, and Handicap in Vocational Education Programs, and (5) Title II of the Americans with Disabilities Act of 1990. The risk assessment will take into account any risk of noncompliance relative to the OCR methods of administration.

4. **Data Reporting.** In order to apply the risk factor selection criteria, current and accurate data must be available for each recipient. If a recipient is unable to submit data regularly and on time (including annual budgets and narrative reports), it becomes necessary for that recipient to be selected for review and be provided technical assistance.

Other factors may be used, as appropriate, in determining the recipient's need to be monitored.

Types and Levels Monitoring

Based on the risk assessment outcomes, each recipient will be assessed as either being a low, moderate, or high risk of noncompliance in all or some of the primary risk assessment components (Program Performance, Fiscal Compliance, and Data Reporting). These risk levels will determine which type of monitoring and technical assistance recipients will be selected for: Targeted Review or Comprehensive Review. The NDE monitoring team reserves the right to alter or expand the initial type of review planned based on new information or the results as the reviews occur.

The *high-risk* monitoring level will include a thorough review of either targeted areas or more intense testing of financial and program data reporting. The methods for conducting monitoring activities of high-risk recipients must be more intensive than methods for reviewing recipients at other risk levels. The use of site visits, performance calls, desk reviews, phone/email communication, and the results of other monitoring questionnaires must be combined, as appropriate, to assure improved performance and fiscal propriety.

The *moderate-risk* level will be monitored for compliance issues focusing mainly on allowable costs and program eligibility and any individual that is at risk of non-compliance. Moderate-risk monitoring might include ongoing desk reviews, telephone/email correspondence, site visits, and analyzing data. The objective of moderate-risk monitoring is to identify compliance issues and program eligibility and identify areas for technical assistance, if desired, and to determine if the original risk assessment is in need of revision based on the additional reviews.

Recipients classified as *low-risk* will be monitored for operational changes. Low-risk monitoring might include ongoing desk reviews, telephone/email correspondence, and analyzing data. The objective of low-risk monitoring is to identify any major operational changes, identify areas for technical assistance if desired, and determine if the original risk assessment is in need of revision based on the additional reviews.

Types of Monitoring

1. **Targeted Review.** A Targeted Review will take place when outcomes of the risk assessment suggest a risk of noncompliance in a specific area(s). Through a Targeted Review, various approaches may be employed, including conducting interviews with administrators, staff, or students, analyzing CTE student and program data, reviewing process documentation and Board policies/procedures, or on-site reviews of certain facility elements.
2. **Comprehensive Review.** A Comprehensive Review will take place when outcomes of the risk assessment either suggest noncompliance or a high risk of noncompliance, when Perkins V and/or required CTE data is not reported, program approvals or other information indicate concerns about accessibility of CTE facilities or programs, there has been significant time since the facilities were constructed or the monitoring visit took place, or multiple indicators of potential noncompliance exist. A Comprehensive Review will include a review of the following, as applicable:

Monitoring Areas of Review

A comprehensive review may include a review of the following categories, as applicable:

- Coordination and Planning
- Administrative Leadership and Governance
- Program Requirements (including adequate Size, Scope, and Quality)
- Fiscal Processes and Patterns
- Services and Access for Students with Disabilities and Members of Special Populations
- Compliance with the Methods of Administration for Civil Rights
If unlawful discrimination occurs under the civil rights statutes, the Nebraska Department of Education, the United States Department of Education Office for Civil Rights (OCR), and/or the United States Department of Justice (DOJ) have the authority to enforce compliance through the denying of federal funding.

In the instance of necessary corrective action, the Voluntary Compliance Plan (VCP) shall be an agreement entered into by the Recipient and the Nebraska Department of Education acknowledging a finding of non-compliance, statements affirming Recipient's intent to put safeguards in place to prevent non-compliance, statements detailing the safeguards and the necessary accessibility corrective actions for compliance, and the timeline for both the corrective corrections as well as the future safeguards to be fully put in place.

Monitoring Areas of Review (continued)

- Accessibility of Programs
- Achievement towards State Determined Levels of Performance
- Evidence of Data-Driven Decisions
- Evidence of Unified Planning and Decision-Making
- **Notification of Recipients**
 - Letters of notification to recipients selected for a Targeted or Comprehensive review will be sent to the Authorized Representative (often a superintendent or chief academic officer) at least thirty (30) days prior to the review. Letters of notification will include information regarding the purpose of the review and how reviews will be conducted.

In general, the following timeframes are being utilized for implementing the review process:

August-September	Statewide risk-assessment – NDE reviews and analyzes information and data available to identify areas for further analysis and potential risk of noncompliance or needed technical assistance. Selection of recipients of Targeted and Comprehensive reviews.
October	Notification to recipients in writing of Targeted or Comprehensive reviews.
November – May	Targeted and Comprehensive reviews, including on-site reviews and follow-up.

Technical Assistance

The NDE will provide technical assistance to all recipients in an ongoing effort to promote and strengthen high-quality CTE programs for every student. Technical assistance will be provided to recipients, as needed or by request, through the following three tiers of support for accountability and monitoring:

- Tier I Monitoring visits are facilitated by the NDE in collaboration with the recipient to support the continued improvement of CTE programs of study in accordance with Perkins V and other state and federal policies, laws, and regulations. Technical assistance is provided for all recipients annually on the topics listed above (under Monitoring Areas of Review), current issues and trends, best practices, and topics related to the MOA to decrease the potential for noncompliance.

- Tier II Technical assistance is provided for noncompliant recipients to assist in the correction of noncompliance issues. Additionally, support is provided for the development and implementation of a local performance improvement plan should a recipient fail to meet at least 90% of a performance target for one or more years. Additional technical assistance may also be provided.

- Tier III Technical assistance is provided at the request of a recipient to assist in the improvement of access and success of protected classes.

Perkins Monitors

Each recipient will be assigned an NDE CTE staff member to serve as their Perkins grant monitor. Monitoring assignments can be found on the [CTE Administration website](#) and when possible, remain the same from year-to-year to ensure consistency and depth of support.

APPENDIX A

NEW! GMS Canvas Hub – (Newly developed are NDE Canvas modules to support K-12 Public District and Non-Public School superintendents, business managers, and others who work in GMS. The modules cover various GMS topics, including GMS 101, and helpful tips to navigate through GMS in any order and at your own pace.

NDE Grants Management System (GMS)

There are several different Business Roles activation codes available for the Grant Management System:

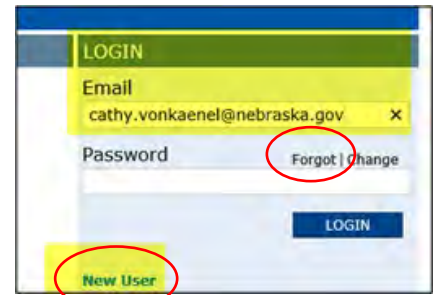
- **District Administrator (Dist Admin):** This role allows access for data entry; ability to sign the assurances and submit the application, future amendments; accessing reimbursements; and submitting claims. NOTE: The District Administrator is the only role that has the “Submit to NDE” button for submitting applications. However, District Admin (DA) and the Bookkeeper role can submit reimbursement requests.
- **Data Entry:** This role allows access for data entry to the application and payments submission to the District Administrator but does not allow for submitting to NDE.
- **Bookkeeper:** This role allows rights to the application and access to the payment portion of the GMS. NOTE: The bookkeeper role has the “Submit to NDE” button for submitting reimbursement requests and corresponding documentation only.
- **View Only:** This role allows view only rights to the application pages and payment portion of the GMS.

EACH USER SHOULD LOG IN WITH HIS/HER OWN USER ID AND PASSWORD

The Authorized Representative should not permit use of his/her login information by other individuals.

Getting Started

1. First-time users go to the GMS login page:



<https://nde.mtwgms.org/NDEGMSWebv02/logon.aspx>.

2. Enter your email address and then click on the New User request button. Complete the popup window questions and submit to your Administrator.

The Administrator will need to approve the access requests for their agency through the User Maintenance link found on the Menu List within GMS. The Administrator controls who can use the system for their agency and at what level.

3. Once the account is created and approved the user logs in with their email (the system now recognizes the user's role approved by the Administrator) and clicks "Forgot." They will receive an email with a temporary password and follow the popup window instructions.

NEW! GMS Canvas Hub – (Newly developed are NDE Canvas modules to support K-12 Public District and Non-Public School superintendents, business managers, and others who work in GMS. The modules cover various GMS topics, including GMS 101, and helpful tips to navigate through GMS in any order and at your own pace.

APPENDIX B

Perkins Application and Budget Instruction

Login with your email address and password. This password will be good for 90 days.

This will open the Menu List for the Grants Management System (GMS)



Select the **GMS Access / Select** link to open the Grants Management System.

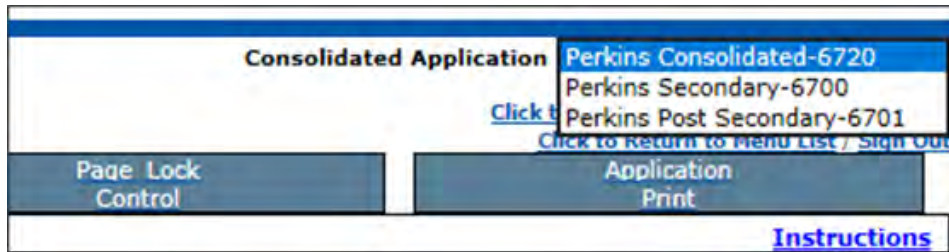
Check that the new Fiscal Year is showing. You may need to select the year from the drop-down box.



Click on the "Create" button across from the application you are creating.

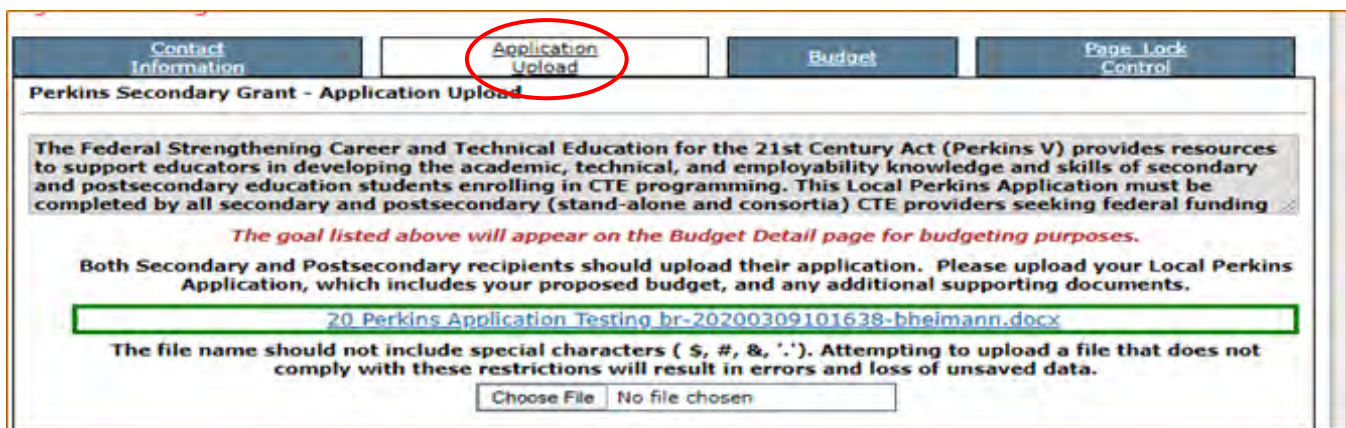
You are now in the Perkins Consolidated-6720 section of the Application. Review the Allocations tab.

Select from the drop-down menu in the upper right-hand corner. Here you will select either Secondary or Postsecondary pages to complete for your grant.



This opens the Application's detail pages. The Contact Information tab and Assurances for Perkins will need to be submitted to NDE by the Administrator through the Unified Grant Profile within GMS before the Perkins application can be submitted.

Click on the Application Upload tab.

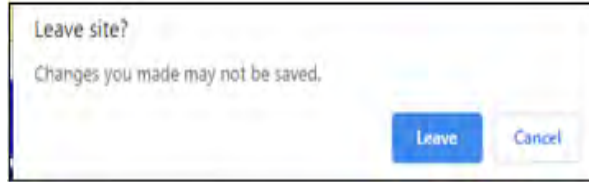


Click on the Budget tab. This opens Budget Detail and Budget Summary tabs. The budget you need to complete in the Budget Detail tab is a summary budget just for the upcoming grant year. Complete the budget in alignment with the uploaded budget worksheet and the outcomes of the reVISION process.

Based on the Local Application Action Steps identified for each element for the corresponding program year, detail your budget request. List all direct costs associated with the implementation of the proposed activities/action steps that are allowable and justified. Click on "Calculate Totals" and "Save" button to save the page.

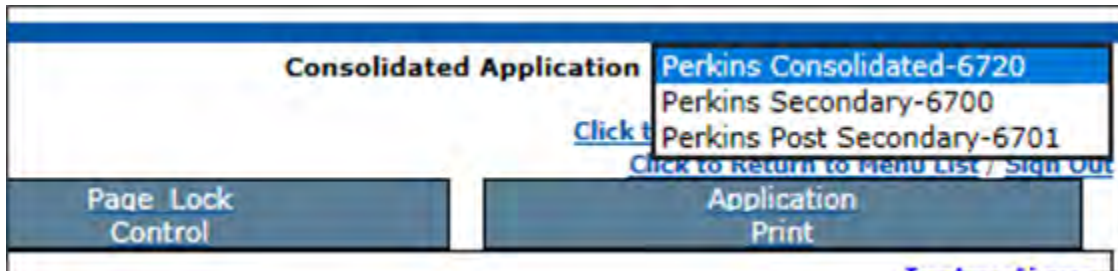
If you use the same budget code twice, you will receive an error message: **Function Code has been selected on more than one row. Please use Function Code only once within the same Topic.** If this happens, you can Delete a row on the far right-hand column or edit the Function Code.

Click on and review the Budget Summary tab. This page is Read Only and shows a snapshot of your requested funding.

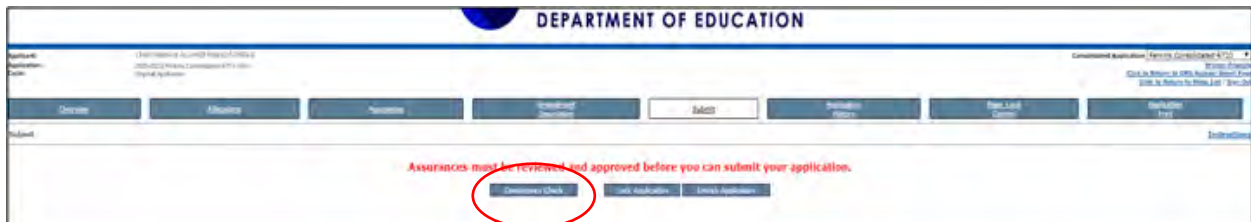


If you try to leave a page before saving your data, you may receive an error message pop-up box:

Click the Cancel button and return.

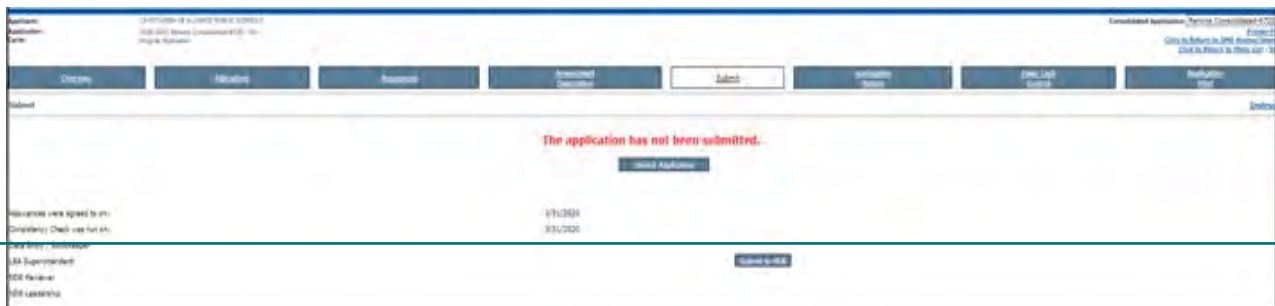


Return to the Perkins Consolidated-6720 from the drop-down box in the upper right-hand corner.



Click on the Submit Tab and then the “Consistency Check” button.

If any errors are found by the Consistency Check process, they will be listed by the section where they are found.



If no errors are found after running a consistency check, a Submit to NDE button will appear:

After submitting, you can check on your grant's progress by opening the Application History tab.

Application Name	Bureau	Status	Date	Actions
SPED Planning Region Team Grant-6403	Original Application	Final Approved	11/15/2019	Open, Review Summary, Regenerate GAF, Log Out
Refers Consolidated-6722	Original Application	Final Approved	6/18/2019	Open, Review Summary, Regenerate GAF, Log Out
Migrant-70402-6913	Amendment 1	In Process	2/19/2020	Open, Review Summary, Regenerate GAF, Log Out

The “Review Summary” button on the Access Select page also provides the status of the application and who needs to review and approve it.

Select	Step	Group	Staff	Status	Status Date
<input type="radio"/>	1	Data Entry - Review Grant	LSA User		
<input type="radio"/>	2	District - Review Grant	LSA User		
<input checked="" type="radio"/>	3	NDE Reviewer	Tom Ojima	Not Started	3/21/2020
<input type="radio"/>	4	LSA User	Mark Siskler	Preassignment	

When accessing the Review Summary, select the radial button next to the person reviewing your grant (your Grant Monitor).

Click on the “Review Checklist” button.

(Be sure you do not have your “Pop up Blocker” turned on or the page will not open until you release the blocker.)

This opens the Communications side of the Grants Management System.

Home My Grants My Applications My Documents My Communications My Profile

Review Checklist

If no follow-up is requested within the Communications, you can now sign out of GMS .

Creating Amendments

Open the approved application. Click on the “Amend” button under the Actions Column. This creates a new Amendment with the number “1” in the Revision column. Click on the “Open” button. This opens the Application and its Tabs.



Select Fiscal Year: 2017

Created

Application Name	Revision	Status	Date	Actions
Perkins Basic/Tech Prep/Post Secondary Grants	Original Application	Not Submitted		Open Amend Payments Review Checklist Delete Application
Early Childhood Endowment Grant	Original Application	Not Submitted		Open Amend Payments Review Checklist Delete Application

Consolidated Plan

Application Name	Revision	Status	Date	Actions
LEP and Poverty Plans	Original Application	Final Approved View PDF	11/10/2015	Open Amend Review Checklist Delete Application

Competitive Grant

Application Name	Revision	Status	Date	Actions
Hokunhey-Vento Homeless Education Assistance Competitive Grant	Original Application	Submitted for Review	5/21/2016	Open Amend Payments Review Checklist Delete Application

Click on the Amendment Description tab to open a description text box where all changes need to be listed for NDE’s review. Save Page when finished.



Application: [Application Name]

Amendment Description

Please describe what has changed. (Character Count: 34 of 2000 maximum characters used.)

This amendment will budget changes

Save Page

The amendment description text box must have a “Save Page” button available. If none show, the Application may need to be “unlocked” within the Page Lock Control Tab.

Amending the Budget

Go to the Budget page and make revisions on the allocated amounts into a new or revised categories. Calculate totals. “Save Page” when finished.

Go to the Submit Tab. Rerun Consistency Check and “Submit”. This forwards the amendment to the District Administrator. The District Administrator approves the amendment. The amendment is forwarded to NDE for final Approval. An automatic notification is sent to the NDE monitor that an amendment has been submitted for review.

The status of the amendment’s submission can be reviewed within the Review Summary tab.

*Because the application was previously submitted and approved by NDE, it is set to a Locked Status. Pages can be unlocked for changes in the Page Lock Control tab and may need to be unlocked before creating an amendment.

To reduce the number of amendments, the expenditures for a major object code can exceed the approved budget by 25% or \$2,500 (whichever is greater) before an amendment is needed provided there are no program restrictions on that activity or major object code (e.g., an administrative cost limitation). A sub-category or budget line item must exist in the annual budget (money budgeted and previously approved for the line item) in order to move money into it without prior approval. Keep in mind that a budget category for \$0.00 has no flexibility.

Budgets

The annual budget is a statement of anticipated costs based on the existing four-year plan's activities and strategies to support and meet grant program goals. (Consortiums should receive information from their local district based on the ongoing conversations for effective program planning. This collaboration will assist in moving the entire consortium's goals forward.). Expenditures for all grant recipients need to be administered as effective strategic planning and implementation in achieving the goals.

The budget is of equal importance to the narrative and can be approached as an important final check in clarifying the practical application of the program. Budgets submitted with intermediate costs risk non-approval or most severe, denial of reimbursement after a purchase.

Complete details and full information about an expenditure is necessary at the time of pre-approval. Failure to disclose relevant information may nullify a pre-approval.

Recipients only have one program year to obligate funds.

Budgets will use whole dollar amounts only.

Before developing a project budget, the applicant must have an understanding of the regulations and requirements of the funding source (State and/or Federal funding agency). This includes allowable direct costs, indirect costs, assurances, project forms and instructions, and changes permitted in a budget once the project is approved.

These documents and other supporting information must be maintained by the grant recipient and will be used by NDE staff and local auditors to determine fiscal and program compliance.

Major Object Codes: Identifies the object of expenditures for each activity. Major object codes are 100 – Salaries, 200 – Employee Benefits, 300 – Professional & Technical Services, 400/500/800 – Other Purchased Services, 600 – Supplies, 700 – Capital Assets.

APPENDIX C

Time and Effort Guidance

For the most up-to-date guidance, visit the NDE's Federal Program's website:

<https://www.education.ne.gov/federalprograms/time-and-effort-reporting/>

What documentation should be kept for time and effort under the new EDGAR?

Time and effort must be documented appropriately for any employee compensation that is paid, in full or in part, with federal funds. The new EDGAR does not list specific types of documentation for time and effort, rather it lists seven characteristics of documentation that must be met. Charges to Federal awards for salaries and wages must be based on records that accurately reflect and describe the work performed.

These records must:

- i. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- ii. Be incorporated into the official records of the non-Federal entity;
- iii. Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);
- iv. Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- v. Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and
- vi. [Reserved for future use in regulations]
- vii. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity

viii. Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:

(A) The system for establishing the estimates produces reasonable approximations of the activity actually performed;

(B) Significant changes in the corresponding work activity (as defined by the non-Federal entity's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and

(C) The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal awards based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated. TEA's recommendation, at this time, is to continue to maintain your existing system of documentation for time and effort if it currently meets A-87, A-21, or A-122, as applicable, compliance requirements.

For more information and samples see:

www.education.ne.gov/federalprograms/time-and-effort-reporting/

Sample Form

Learning that works
CTE **TIME AND EFFORT REPORTING**

Title of the form needs to be on the document: **EXAMPLE: PERSONNEL ACTIVITY REPORT**

Name of Organization: "Presidents School District #99-9" Name of the school district

Employee's Name: _____

Time Period (I): _____ List the beginning and ending date of report period

Cost Objectives	Distribution of Time
Title I Kindergarten Teacher in "Washington Elementary"	40%
Title I Kindergarten Teacher in "Adams Elementary"	50%
Administration (Title I Director Activities)	10%
Total	100%

Must account for the total activity for which an employee is compensated

Include the following:

- Federal program
- Employee's position
- Attendance center where the activities/services were performed

I certify that to the best of my knowledge that this is an after-the-fact determination of my actual activities for this time period.

Employee's Signature: _____ Signed and dated after-the-fact Date: _____

Supervisor's Signature (I): _____ Date: _____

!! Reports must be prepared at least monthly for employees working on multiple cost objectives and must coincide with one or more pay periods.

!!! Supervisory official having first-hand knowledge of the activity performed by employee.

Does a substitute teacher require time and effort records since substitutes are considered employees of the LEA?

Time and effort must be documented appropriately for any employee compensation that is paid, in full or in part, with federal funds. The subgrantee generally will either have a policy or procedure that all substitute pay is paid from state and/or local, not federal or state grant, funds or the substitute pay follows the same pay as the staff members for whom the substitute is working. If the substitute pay follows the employees funding distribution, the LEA's after-the-fact documentation must identify the teacher or staff for whom the substitute is working. Either a statement signed by the substitute or other system documentation would be sufficient.

Nebraska's Substitute/Alternate Reporting System:

NDE has established the following substitute system for time and effort reporting.

- A. To be eligible to document time and effort under the substitute system, employees must
 - Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports;
 - Work on specific activities or cost objectives based on a predetermined schedule; and
 - Not work on multiple activities or cost objectives at the exact time on their schedule.
- B. Under the substitute system, in lieu of personnel activity reports, eligible employees may support a distribution of their salaries and wages through documentation of an established work schedule that meets the standards. An acceptable work schedule may be in the style and format already used by the District.
- C. Employee schedules must:
 - Indicate the specific activity or cost objective that the employee worked on for each segment of the employee's schedule;
 - Account for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and
 - Be certified at least semiannually and signed by the employee AND a supervisory official having firsthand knowledge of the work performed by the employee.
- D. Any revisions to an employee's established schedule that continue for 2 weeks or more must be documented and certified in accordance with the requirements.
- E. Any significant deviations from an employee's established schedule, that require the employee to work on multiple activities or cost objectives at the exact same time, including but not limited to lengthy, unanticipated schedule changes, must be

documented by the employee using a Personnel Activity Report (PAR) that covers the period during which the deviations occurred.

If an employee meets the above requirements, semiannual certification, supported by a set schedule, will be accepted.

Stipends, Supplemental Contracts, and Extra Time

Q: Is time and effort required for stipends, supplemental contracts, and or/extra hours charged to federal awards?

A: Yes.

1. Sign-in/attendance logs may be used as time and effort documentation for extra hour pay related to a single cost objective as long as it is signed by a supervisor with first-hand knowledge of those in attendance. (e.g., pay for math/science training charged to Title II, Part A).
2. A signed supplemental contract that stipulates a specific single cost objective duty/assignment may be used as time and effort documentation (e.g., pay for supplemental, after school reading instruction charged to Title I, Part A), provided there is evidence the contract has been fulfilled.
3. Multiple cost objective supplemental contracts/ stipends must be supported by time and effort reports documenting actual time spent on each objective (e.g., pay for a supplemental contract to administer a summer school program serving Title I, Part A and special education eligible students may be charged to Title I, Part A and special education only if supported by a time and effort report).
4. A signed time sheet submitted for extra hour pay may be used as time and effort documentation as long as claimed hours are reported by cost objective.

Q: What is the requirement to satisfy time and effort for stipends paid out of federal funds?

A: Stipends may be included in regular reporting or broken out separately. For example, if a teacher is paid the base contract out of general fund education but has a stipend to do Title II, Part A activities, no time and effort would be needed for the base contract since it is not federal (unless general fund education has been combined in another program, in which case semi-annual certification would be needed). The Title II, Part A stipend could be reported separately with a semi-annual certification, if 100 percent of the stipend is for Title II, Part A.

Can we use federal funds to pay teachers on payroll for stipends the LEA gives to teachers for things like having a master's degree, being bilingual, teaching dual credit, or teaching in a high-need area such as science and math?

Federal funds may pay for salary and benefits for positions that benefit the federal program. Stipends for an advanced or preferred degree or specific position may be paid from federal funds only in the same manner that is consistent with local salary schedules and local policy. Note that if stipends are paid with federal funds, time and effort documentation must be maintained and the amount to be paid from federal funds must be reasonable and necessary.

If a staff member is paid 100% with federal funds, what type of documentation do we keep for time and effort?

Time and effort must be documented appropriately for any employee compensation that is paid, in full or in part, with federal funds. The new EDGAR does not list specific types of documentation for time and effort, rather it lists seven characteristics of documentation that must be met. See Time and Effort Guidance.

Q: Two semi-annual certifications need to be signed by a school principal, but the principal has moved on and did not turn in the certifications before leaving. What can be done to remain in compliance? Should the principal be tracked down at the new school?

A: The semi-annual certifications may be signed by either the employee or first line supervisor. This means the employee(s) can sign the certifications. Tracking the principal down at the new school is an option but it might be easier to get the teachers' and/or paraprofessionals' signatures.

Q: Are there common errors in time and effort reporting that can be avoided?

A: Yes. Some examples are:

1. Failing to recognize that a change in position, duties, or funding may result in a change in time and effort reporting. Often this is due to a lack of coordination/communication between fiscal, central program, and school building offices within the district.
2. Failing to provide training to staff that are responsible for completing, approving, and/or reconciling time and effort documentation.
3. Reporting time according to the ratios budgeted without regard to how the individual actually worked.
4. Failing to adjust actual payroll charges based on reported time and effort when the difference is less than 10 percent. This 10 percent standard applies to adjustments of budgeted payroll on a quarterly basis but does not waive the requirement for an annual expenditure adjustment to match time and effort.
5. No independent review by someone other than the employee or supervisor to ensure that necessary payroll adjustments are performed to reflect actual time worked.
6. Time and effort not reviewed and signed by appropriate staff, ex: (teacher and supervisor (e.g., superintendent).
7. Entire days' schedule not accounted for (only federal program time reported).
8. Journal vouchers transferring payroll expenditures to federal programs (from state/local sources), with no supporting time and effort documentation.
9. Lack of appropriate time and effort records for employee(s) with supplemental contracts/stipends and extra hours.
10. Lack of appropriate time and effort records for employee(s) charged to federal awards received from an agency other than NDE.
11. Lack of adequate description of work charged to the grant.

Q: Are electronic signatures acceptable for time and effort reporting?

A: Yes. Electronic signatures are permitted so long as adequate security is in place to ensure their validity.

Q: Is time and effort required for vendors or contractors who are paid with federal funds?

A: No. Time and effort requirements apply only to employees.

APPENDIX D

AUDITS

Recipients of federal program funds are required to comply with all the guiding policies of 2 CFR 200.

COORDINATION AND PLANNING- *- You may be asked to provide:*

1. A list of consortium members or program partners.
2. A list of Programs of Study offered.
3. A list of students enrolled in alternative, home, or religious schools that are provided with the opportunity to participate in CTE programs.
4. A copy of meeting minutes (highlight attendance, procedures, and actions that demonstrate collaboration among partners.)
5. Examples of completed and current initiatives.
6. A list of professional development opportunities and attendance within.
7. An example of your LEA's Career Development Resources/Activities offered.
8. A copy of your LEA's enrollment materials and guidance/counseling opportunities.
9. A copy of recruitment/retention efforts for CTE faculty. (e.g., hosting student teachers, Mentorships, Specialized training offered.)
10. A copy of the Systemic Career development effort.
11. Certification and status of current employees teaching within their endorsed areas.
12. Proof of the online career exploration system (e.g., Nebraska Career Connections).
13. A copy of an agenda for a team planning meeting.

PROGRAM REQUIREMENTS- *- You may be asked to provide:*

14. Copies of the Perkins Indicator Reports and how the data is used to inform decisions.
 - If data is not accurate, provide an explanation of how accuracy is being addressed.
15. A list of CTSOs offered to all students. (This will show how skills necessary to pursue careers in high-skill, high-wage, and high-demand industry sectors are provided within CTE programs.)
16. An example/strategy of how the consortium and member districts or the standalone district ensures special populations are provided equal access to CTE programs and to improve performance.
17. An example of any strategy identified to overcome barriers for members of special populations.
18. An example of a strategy in place to increase nontraditional enrollment in CTE programs.

STUDENT ACHIEVEMENT- *-You maybe be asked to provide:*

19. An example of strategies to improve performance of all special and sub-populations of students.
20. A list of programs of study with postsecondary linkages (dual credit).
21. Using the Perkins Indicator Report, a description of how academic skills are integrated into CTE programs.

FISCAL COMPLIANCE- *-You will be asked to provide:*

22. A description of the process of fiscal oversight for all NDE issued funds for CTE.
(The review will be conducted on the funds obligated within the grant period, expended as approved and liquidated within the timeframe allowed.)
23. A description of the process for purchases and disbursements. (These functions should be separate.)
24. A review may be made of equipment purchased with Perkins funds and if it is placed in CTE classrooms and marked with an inventory sticker.

Fiscal Records Requested:

1. Expenditure Tracking.
2. Copies of purchase orders, paid invoices, paid vouchers and related correspondence for 5-years. (This will be cross-referenced for timeliness of implementation during the grant period.)
3. Copies of time and effort records' documentation including descriptions of the work staff were paid for by the Grant. (See Appendix C: Time and Effort Reporting for more information.)
4. Records of the percentage of funds released back to NDE (number of years to be determined).
5. Examples of how the funds are expended towards programmatic targets.

DATA AND ACCOUNTABILITY

25. Provide the process to submit and validate CTE data.
If data were submitted late, describe the strategies for remedying.

Records Requested:

1. Perkins Data Verification Reports (number of years to be determined.)
2. reVISION and (if applicable) reVISION reFRESH worksheets
3. Any correspondence records between the Perkins monitor or CTE staff demonstrating submission of required information in a timely manner.

RECORDS RETENTION

2 CFR states 3 years for Records Retention are necessary if expending Federal Funds, however the U.S. Department of Education states up to five years for Federal grants. Perkins financial records, supporting documents, and statistical records must be retained for a period of five years.

Inventory

Capital asset – An item costing \$5,000 or more that must be capitalized and depreciated. [2 CFR 200.439]

Depreciation – is the method for allocating the cost of fixed assets to periods benefiting from asset use. [2 CFR 200.436]

It is recommended that school districts work with their CPA to help with determining asset useful life and preparation of a depreciation schedule.

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, as a minimum, meet the following requirements:

1. Maintain property records procedure and policies (include description, serial number or other identification number, source of funding, acquisition date, etc.)
2. A physical inventory procedure and policies (physical inventory must be taken a minimum of every 2 years)
3. A Control System procedure and policies (ensure adequate safeguards in place)
4. Adequate Maintenance procedure and policies
5. Sales procedures and policies
6. Disposition procedure and policies

A sample Inventory Template is below:

Sub-Recipient Name:															Date(s) 2 Year Physical Inventory Taken
Equipment Inventory															
Description and Model Number	Brand Name	Serial #	Location	Grant and Year	Vendor	Invoice #	Invoice Date	Serial No.	Quantity	Unit Cost	Total Cost	Date Paid	Condition	Disposition	

APPENDIX E

Change Summary

Version 4.0 June, 2023

Sections Added

Appendix D – Audits
Capital Assets Form
GEPA
Time and Effort Q & A

Sections Updated

Appendix A - Grants Management System
Appendix B – Application and Budgets
Construction
Entertainment
Equipment: Pre-approvals; Backordered; CFR 200.313; Curriculum Tools
Indirect Costs
Licenses/Software
Monitoring Areas of Review
Non-Public School Personnel
Non-Public School Services
Store Gift Card

Version 3.0 June, 2022

Expanded Allowable and Nonallowable information.

Appendix E – CFR Part 76
Indirect Costs
Non Public Schools
reVISION reFRESH
Amending the Local Application
Annual Grant Narrative
Grant Monitoring
Consortia vs. Cooperative
Rule 47 Career Academy Programs
Tuition/Postsecondary Fees for members of Special Populations
Legal Fees and Expenses
Leasing and Rental Fees
Clothing and Uniforms
Extended Warranty and Protection Plans
Software Subscriptions

Sections Updated

Perkins Grant Reimbursement and Closeout (due date)

Perkins Consortia

Local Programs of Study

Version 2.0

August 9, 2021

Numerous changes have been made to update existing information and more fully articulate the processes and regulations under Perkins V. General editorial updates were also made for clarity.

Version 1.0

August 31, 2020

Initial Publication

It is the policy of the Nebraska Department of Education not to discriminate on the basis of sex, disability, race, color, religion, marital status, age, national origin, or genetic information in its educational programs, admission policies, employment, or other agency programs.

