MICHIGAN DEPARTMENT OF LABOR & ECONOMIC OPPORTUNITY

WORKFORCE DEVELOPMENT

Perkins Postsecondary Use of Funds Guide

Industry Engagement

Perkins Postsecondary Career and Technical Education Program

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BASIC COST PRINCIPLES

The purpose of funding under the Strengthening Career and Technical Education for the 21st Century (Perkins V) Act is to develop the academic knowledge and employability skills of secondary and postsecondary education students who elect to enroll in Career and Technical Education (CTE) programs. Perkins funds must be used to support State-approved CTE programs as stated in *Policy Issuance 24-23 Perkins Postsecondary State-Approved Programs*.

All expenditures of Perkins funds must meet basic cost principles outlined in the Office of Management and Budget (OMB) Circulars, the most current of which being 2 CFR 200. The cost principles are basic guidelines describing allowable ways Federal funds may be spent. The expenditure of Perkins funding is further regulated by the Education Department General Administrative Regulations (EDGARs). Examples given for costs to be allowable, as stated in 2 CFR Part 200 Subpart E - Cost Principles, are as follows:

1. For the purpose of development, implementation, refinement or support of State-approved CTE programs of study.
2. Reasonable and necessary for the plan's execution. Meaning that, for example, sound business practices were followed, and purchases were comparable to market prices.
3. Allocable according to the Perkins V Act. Meaning that the Federal grant program, in this case Perkins, derived a benefit in proportion to the funds charged to the program. For example, if 50% of an instructor's salary is paid with Perkins funds, then that instructor must spend at least 50% of his or her time on a Perkins program.
4. Used to supplement and not supplant. The subrecipient cannot use Federal funds to pay for series, staff, programs or materials that would otherwise be paid for with state or local funds.
5. Legal under state and local law.
6. Properly documented and accounted for on a consistent basis with Generally Accepted Accounting Principles (GAAP).

Perkins Postsecondary reserves the right to approve or deny a cost item and to determine if a cost item is allowable, allocable, reasonable, and necessary. If it is determined that funds are not used in accordance with these guidelines, then the funds in question may be recaptured.

In order for recipients to expend allocated funds, they must develop and submit a four-year strategic plan and annual budget for approval. Proposed expenditures must

connect to funding priorities identified in the Comprehensive Local Needs Assessment (CLNA) and link to local uses of funds.

> "Each eligible recipient that receives funds under this part shall use such funds to develop, coordinate, implement, or improve career and technical education programs to meet the needs identified in the comprehensive needs assessment described in section 134(c)."

Grant funds cannot be encumbered after the project ending date of June 30. All encumbered funds must be spent by August 29.

LOCAL USES OF FUNDS

As described in section 135(b) of Perkins V, "Funds made available to eligible recipients under this part shall be used to support career and technical education programs and programs of study that are of sufficient size, scope, and quality to be effective and that –

1. provide **career exploration** and **career development** activities through an organized, systematic framework;
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-wade, or in-demand** industry sectors or occupations;
4. support **integration of academic skills** into career and technical education programs and programs of study;
5. plan and carry out elements that support the implementation of career and technical education programs and programs of study and that result in **increasing student achievement**; and
6. **develop and implement evaluations** of the activities funded by Perkins including evaluations necessary to complete the comprehensive needs assessment."

The six (6) local uses of funds requirements should serve as guideposts for identifying potential Perkins activities and expenditures. Institutions do not need to utilize annual Perkins funds to accomplish all the requirements in a given year but must ensure the activities and expenditures proposed are in some way related to one or more of the requirements.

The following provides examples of function codes and potential activities under the local uses of funds. This is not a comprehensive list of all activities eligible for Perkins funding.

1. **CAREER EXPLORATION AND CAREER DEVELOPMENT**

   Function Code(s) & Description

   912: Career Guidance, Counseling, and Placement –
   improve, expand and extend career guidance and counseling programs to meet the career development, career education and employment needs of CTE students and potential students.

2. **PROVIDE PROFESSIONAL DEVELOPMENT FOR CTE PROFESSIONALS**

   Function Code(s) & Description

   914: Professional Development –
   upgrade skills and competencies of faculty, school leaders, administrators, instructional support personnel, career guidance and academic counselors, or paraprofessionals with a role in State-approved CTE programs of study.

3. **INTEGRATION OF OCCUPATIONAL SKILLS**

   Function Code(s) & Description

   913: Program Planning and Development –
   activities to plan, develop, and implement program of study improvements.

   916: Instructional Equipment –
   acquire instructional equipment items needed for State Approved programs. Acquisition of such equipment must be in accordance with procurement procedures established by institution. All instructional equipment purchased with Federal funds must comply compliance standards 2CFR 200.

   918: Worksite Instruction –
   cooperative career education, work study, internships, externships, contracting with business and industry, on-the-job training (OJT) and apprenticeship, with an emphasis on work-based learning experience.

4. **INTEGRATION OF ACADEMIC SKILLS INTO CTE**

   Function Code(s) & Description

   922: Academic Integration –
   activities to increase the academic skills of students through the integration of academic content into State-approved CTE courses.

5. RESULT IN INCREASING STUDENT ACHIEVEMENT

Function Code(s) & Description

901: Pupil Support Services, Special Populations –
help eliminate barriers to success for CTE students within special populations.

903: Instructional Supervision, Special Populations –
provide administrative support for special populations related activities

904: Instruction, Career and Technical Education –
fund necessary faculty and instructional support positions such as tutors, as well as costs related to student assessments and certifications for State-approved CTE programs of study

917: Secondary Linkages -
reduce remediation and duplication of coursework and ensure the smooth transfer of credits to colleges post high school education.

918: Worksite Instruction –
activities developed and implemented, such as cooperative career education, work study, internships, externships, contracting with business and industry, on-the-job training (OJT) and apprenticeship, with an emphasis on work-based learning experience.

919: Economic Development and Customized Training –
to support the delivery of education and training that is responsive to changing labor-market needs and the demands of business or industry

6. DEVELOP AND IMPLEMENT EVALUATIONS

Function Code(s) & Description

913: Program Planning and Development –
activities to plan, develop, and implement programs of study and improvements.

921: Administration (5%) –
"activities necessary for proper and efficient performance of eligible agency or eligible recipient's duties under this act." The definition further stipulates that administration includes supervision but does not include curriculum development activities, personnel development or research activities.

See a full list of function codes in Appendix A.

FUNDING PRIORITIES AND STUDENT PERFORMANCE

Institutions must give special consideration to how funding priorities directly and indirectly impact the Core Performance Indicators (CPIs) identified below. Institutions are accountable for the success of students per the CPI requirements and their levels of performance. Perkins V requires institutions continue to make meaningful progress toward improving the performance of all CTE concentrators, including special populations.

CPI and reporting data must be disaggregated by special populations, career cluster, and CTE programs of study which can reveal equity gaps that exist in enrollment and performance. This data and additional findings from the CLNA is used to identify disparities, inform funding priorities, implement strategies and drive the local application and budget to ensure all students have access to high quality programs of study, including State-approved CTE programs of study.

1P1: Postsecondary Retention and Placement

The percentage 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 I of the National and Community Service Act of 1990 (42 U.S.C. 12511 et seq.), are volunteers as described in section 5(a) of the Peace Corps Act (22 U.S.C. 2504(a)), or are placed or retained in employment.

2P1: Earned Recognized Postsecondary Credential

The percentage of CTE concentrators who receive a recognized postsecondary credential during participation in or within one (1) year of program completion.

3P1: Nontraditional Program Enrollment

The percentage of CTE concentrators in career and technical education programs of study that lead to non-traditional fields.

SPECIAL COST CONSIDERATIONS

Administrative Costs

Administration is defined as “activities necessary for proper and efficient performance of eligible agency or eligible recipient’s duties under this act.” The definition further stipulates that administration includes supervision but does not include curriculum development activities, personnel development or research activities.

Five percent (5%) of an institution's Perkins allocation can be budgeted for administrative costs, which may include costs for clerical support staff, supervisors and directors.

Refer to Function Code 921: Administrative Costs for further information.

Capital Improvement

It is not allowable to spend Perkins funds on structural changes, constructing buildings, or for capital improvements. Nothing purchased with Perkins funds belongs to the institution. If the institution closes a program(s), all Perkins purchases must be transferred to other State-approved CTE programs, which is not possible for infrastructure improvements.

Examples:

1. A district wants to upgrade to a commercial-grade kitchen, and the new equipment will require increased electrical access and load capacities. Perkins funds cannot pay for the improvement of infrastructure such as electrical, moving of walls, installing plumbing, etc.
2. Changes such as rewiring a lab or widening a doorway to accommodate new equipment purchases for a CTE program of study would not be acceptable uses of funds. These are seen as capital improvements a college would make to support the CTE program upgrades.

Cost of Attendance Support

Perkins funds must be used to support State-approved CTE programs of study, not individual student activities, efforts or outcomes. It is not permissible to use Perkins money to fund student incentives, awards, membership fees or to pay stipends for student employment.

Institutions may however elect to provide costs of attendance supports to special populations students enrolled in State-approved CTE programs of study if the support has been identified as a priority within their CLNA and builds the costs into their local application.

Examples:

1. Tuition and fees normally assessed a student carrying an academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials or supplies required of all students in that course of study; and,

2. An allowance for books, supplies, transportation, dependent care and miscellaneous personal expenses for a student attending the institution.

It is the responsibility of the program contact person to work with the Office of Financial Aid to ensure that individuals with the greatest financial need are given priority. Colleges must be able to demonstrate (for on-site review) that students with greatest need were supported with Perkins dollars. Applying for a Pell grant is only one requirement and does not necessarily signify greatest financial need. A written assurance to the above must be maintained at the college/university campus. Students receiving attendance cost assistance are required to have a FAFSA on file. Students receiving non-financial assistance are not required to have a FAFSA on file.

Refer to the *Special Populations Fundable Activities and Procedures for Assessment* for more detail on cost of attendance support and fundable activities to support special populations.

Equipment

Equipment is defined as a tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of $10,000 or more per unit. See Function Code 916 Instructional Equipment within Appendix A for additional equipment related guidance.

Faculty

Perkins funds can be used to pay salary and benefits to CTE faculty if the positions are new (four years or less) and have not been funded with institutional funds in the past. See Supplement vs Supplant for additional guidance.

If at times a faculty is required to complete work outside of their contractual hours that impacts State-approved occupational programs, you can expend funds for those non-contract hours (e.g.: curriculum development, program evaluation, program improvement).

Reference Function Code 904: Instruction, Career and Technical Education for more detail on faculty and contracting.

Obligating Funds

Funds cannot be obligated prior to the receipt of a substantially approvable application and budget for the given grant period for formula grants. Obligations/Purchase Orders cannot be made prior to or after the grant period. The following table outlines when funds are considered obligated (34 CFR 76.707).

Type of Obligation	When Obligation Occurs
Acquisition of Property	Date of binding written agreement
Personal Services by Employee	When services are performed
Personal Services by Contractor	Date of binding written agreement
Travel	When travel is taken
Approved Pre-Agreement Cost	On the first day of the grant or subgrant performance period

Supplement vs Supplant

According to Section 211(a) of Perkins V, "Funds made available under this Act for career and technical education activities shall supplement, and shall not supplant, non-Federal funds expended to carry out career and technical education activities."

If an activity is required to be made available under other Federal, state or local laws, or if an activity has been supported by non-Federal funds in the previous year, Perkins funds may not be used to support the activity unless there is overwhelming evidence that the activity would be terminated were it not supported by Perkins funds. Seek State advice before proceeding under this exception.

Examples:

1. The institution provides common classroom technologies (e.g., laptop, projector, SmartBoard) to all teachers but wants to use Perkins funds to provide these assets specifically for CTE classrooms. This is supplanting.
2. The institution has paid for administrative personnel from the general operating budget in the past, but the current request is to move part of that salary to Perkins. Without evidence of changes in duties including a reduction in general duties to accommodate the new Perkins work, this is supplanting.

Supplies

Instructional supplies and materials including minor equipment such as tools, gloves and other safety gear are allowable. Similarly, upgrading technology such as an

interactive whiteboard, software and computers may also be allowable provided they do not exceed $9,999 per unit.

Consumable items that support the day-to-day instructional programs and have a shelf life of less than one year are unallowable. Examples include pencils, paper, printer cartridges, soil, plants, label makers and other items consumed or worn out with use.

Third Party Assessments

Programs are not required to administer a third-party assessment to utilize Perkins funding. State-approved CTE programs of study may utilize Perkins funds to pay for third party certifications and assessments that are considered part of the program of study, facilitate degree completion, provide meaningful benefit to the student, and help to advance the students' learning outcomes. This may also include career or job readiness assessments that serve to measure the students' preparedness for the workforce. Assessments and certifications funded by Perkins must be available to all eligible program participants.

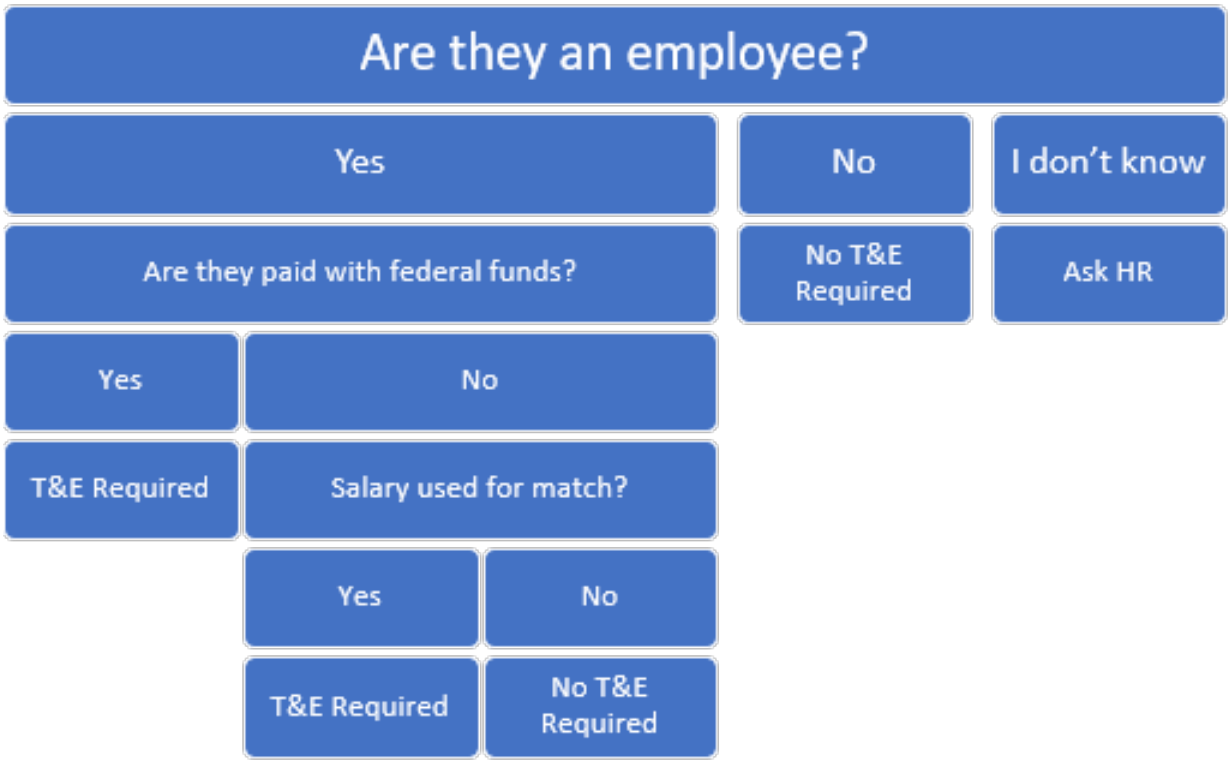
Time and Effort

Institutions must collect time and effort documentation for all employees whose salaries are paid in full or in part with Federal funds. This includes full time and part time employees and excludes contracted employees. Documentation must reflect work performed by the employee for the purposes of ensuring that their time is allocable to Perkins.

As outlined in the Code of Federal Regulations (CRF) *Standards for Documentation of Personnel Expenses*, charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

1. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable and properly allocated,
2. Be incorporated into the official records,
3. Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100%,
4. Encompass all activities (Federal and non-Federal),
5. Comply with the established accounting policies, and
6. Support the distribution among specific activities or cost objectives.

See 2 CFR Part 200.430(i)(1) for more detail regarding the use of budget estimates, special considerations for varying workloads, and the intermingling of activities related to the administration of Federal awards.



The flow chart above can be used to help determine status. If the person is not an employee, no T&E is required. If employment status is questioned, consult with Human Resources. If the person is an employee, are they paid with federal funds? If yes, T&E is required. If no, is any of their salary used for match? If yes, T&E is required. If no, it is not required.

Appendix A – Function Codes and Example Activities

Function Code	Title
901	Pupil Support Services, Special Populations
902*	Instructional Support, Special Populations
903	Instructional Supervision, Special Populations
904	Instruction, Career & Technical Education
912	Career Guidance, Counseling, and Placement
913	Program Planning and Development
914	Professional Development
916	Instructional Equipment
917	Secondary Linkages
918	Worksite Instruction
919	Economic Development and Customized Training
921	Administration (5%)
922	Academic Integration
923*	Contracting for Instruction

*Function codes 902 and 923 - Not utilized in Perkins Postsecondary Local Application

The following are descriptions of Perkins Postsecondary local application function codes and examples of allowable activities that will enable institutions to meet or exceed their CPIs. These are aligned with the Perkins V goal of improving quality, equity and access in order to prepare students for current and future workforce needs.

Function Code 901: Pupil Support Services, Special Populations

Purpose: to help eliminate barriers to success for CTE students within special populations.

1. Assessment
2. Cost of Attendance Support
3. Outreach
4. Assistive Technology, Accommodations and Modifications
5. Support for English Learners
6. Counseling and Academic Support Service

Refer to the *Special Populations Fundable Activities and Procedures for Assessment* for more detail on fundable activities to support special populations.

Function Code 903: Instructional Supervision, Special Populations

Purpose: to provide administrative support for special populations related activities.

Perkins funds can be used to pay salary and benefits to student support personnel if the positions have not been funded with institutional funds in the previous year. See Supplement vs Supplant for additional guidance.

1. Special Populations Coordination Activities

   Special populations coordinators, counselors and support staff who coordinate institutional efforts to identify and support special population students.

2. Secretarial/Clerical Services

   Those services or portion of services dedicated to the support of the activities serving members of special populations and identified as career education students per definition. This would include scheduling, record keeping and monitoring.

Refer to the *Special Populations Fundable Activities and Procedures for Assessment* for more detail on fundable activities to support special populations.

Function Code 904: Instruction, Career and Technical Education

Purpose: to fund necessary faculty and instructional support positions such as tutors, as well as costs related to student assessments and certifications for State-approved CTE programs of study.

Perkins funds can be used to pay salary and benefits to CTE faculty and instructional support positions in State-approved programs if the positions have not been funded with institutional funds in the previous year. See Supplement vs Supplant for additional guidance. Upon initial request of funding, the corresponding budget item description within the Local Application should outline the institution's timeline for transitioning the expense to institutional funds.

If at times a faculty is required to complete work outside of their contractual hours that impacts State-approved occupational programs, you can expend funds for those non-contract hours, (e.g.: curriculum development, program evaluation, program improvement).

Salary and benefits for tutors working with students enrolled in State-approved CTE programs of study is an allowable expense. Additionally, costs related to student assessments and certifications are allowable.

Contracting for instruction with degree granting institutions, employers, labor organizations, or joint labor management may also be eligible for Perkins funding; considering the education and training offered must be a substantially equivalent training at a lesser cost or provide equipment or services not available at the institution. Set up or developmental activities may be approvable, and on-going instructional costs are discouraged. See 2 CFR Part 200.318(b) for more detail on contracting administration.

Function Code 912: Career Guidance, Counseling, and Placement

Purpose: improve, expand and extend career guidance and academic counseling programs to meet the career development, career education and employment needs of CTE students and potential students.

Career guidance and academic counseling – means providing information to students regarding career awareness and planning (including baccalaureate degree programs as an option) necessary to plan and make decisions leading to specific program enrollment, as it relates to an individual's career and academic future.

Job placement activities – are those activities necessary to assist students in evaluating their career alternatives as well as obtaining full time employment upon leaving the institution.

Example Activities:

a) Assisting students in evaluating career opportunities and appropriately mapping out the students' academic schedule.
b) Counselor education opportunities including personnel working with students of special populations.
c) Opportunities for counselors to obtain firsthand experience in business and industry.
d) Opportunities to acquaint students with business, industry, labor market and training programs.

Function Code 913: Program Planning and Development

Purpose: activities to plan, develop, implement and/or improve programs of study.

As institutions work toward ensuring the success of their students by providing high quality programs that will provide jobs for their future; new career curricula will need to be planned, developed and offered.

Components:

1. Program Planning – activity planning which precedes the final decision to develop a new career education program.
    a) Program identification
    b) Information gathering
    c) Feasibility for program development
    d) Designing and conducting a needs study
    e) Job market potential for graduates

2. Program Development – activity which takes place after a current needs study has been completed or when the program evaluation findings recommend revisions.
    a) Information gathering
    b) Identification of resource requirements
    c) Curriculum design and development
    d) Program approval

3. Program Restructuring – activity which renovates courses and/or curriculum to make them up to date, cutting edge or in a format that takes the student's learning success into account.
    a) Information gathering
    b) Identification of resource requirements
    c) Curriculum redesign and redevelopment
    d) Alternative delivery methods (e.g. distance learning)
    e) Technology improvement

Function Code 914: Professional Development

Purpose: upgrade skills and competencies of faculty, school leaders, administrators, instructional support personnel, career guidance and academic counselors, or paraprofessionals with a role in State-approved CTE programs of study.

Professional development opportunities are designed to enhance skills, knowledge, and effectiveness in their roles. Below are some key components and characteristics that are typically part of such opportunities:

Components:

1. Pedagogical Training
2. Industry-Specific Skill Development
3. Technology Integration and Maintenance
4. Leadership and Management Skills
5. Research and Scholarship Development
6. Student Support and Advising
7. Professional Certifications and Continuing Education
8. Collaboration and Networking
9. Professional Reflection and Growth
10. Compliance and Policy Training

Function Code 916: Instructional Equipment and Supplies

Purpose: to acquire special purpose instructional equipment and supplies needed for State-approved occupational programs of study in accordance with the bid letting policies and procedures established by the governing body of the institution.

Equipment: Tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of $10,000 or more per unit.

In accordance with October 1, 2024 revisions to the Uniform Grant Guidance (UGG), the equipment acquisition cost threshold increased to $10,000 or more per unit beginning in program year 2025-2026.

Special purpose equipment means equipment that is used only for research, medical, scientific, or other similar technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, spectrometers and associated software.

Supplies: All tangible personal property other than those described in the equipment definition.

All instructional equipment purchased with Federal funds must comply with the Federal Register compliance standards as outlined in UGG on Equipment (2 CFR 200.313), Rental or Lease of Equipment (2 CFR 200.465), Procurement methods (2 CFR 200.320), and General procurement standards (2 CFR Part 200.318(b) including detail on contracting administration.

Equipment Use, Management and Disposition:

Use

- Equipment must be used by the non-Federal entity in the program or project for which it was acquired if needed, whether or not the project or program continues to be supported by the Federal award.
- When shared, such use will not interfere with work on the original projects/programs, and follow this order of priority:
    - First by other programs from same agency
    - Then open to other Federal programs
    - Non-Federal programs

Management

- Regardless of whether equipment is acquired in part or its entirety under the Federal award, the recipient or subrecipient must manage equipment (including replacement equipment) utilizing procedures that include adequate property records, a physical inventory collected at least once every two years, adequate control systems to ensure safeguards for preventing property loss, regular maintenance procedures, and record of proper sales procedures ensuring highest possible return.
- Institutional equipment inventory records must include all special purpose instructional equipment purchased all or in part with Federal funds within the last three (3) years.
- An institutionally unique tag or label number shall be maintained on each item until disposition. An equipment item incorporated into another piece of equipment must be cross referenced to the main unit and not lose its identity.
- Small equipment items costing less than the $10,000 threshold are not required to be inventoried, but documentation of expenditure must be available for audit purposes.
- It shall be the responsibility of the institution to replace any stolen or broken items that have been reimbursed by Perkins Postsecondary.
- Maintenance and repair costs to keep reimbursed equipment in an efficient operating condition, which neither add to the permanent value nor appreciably prolong its intended life, are allowable to the extent not paid through rental or other agreements (2 CFR 200.452).

Disposition

- When no longer needed, may be used in other activities with the following priority:
    - Projects supported by Federal awarding agency
    - Project funded by other Federal agencies
- A written request to the State, signed and dated by an authorizing official, to dispose of equipment, purchased with Perkins funds and has a value greater than $5000 or $10,000, per indicated below. In the request, the institution should provide a detailed account of the equipment, including how it intends to dispose of the equipment and the current fair market value. The institution should maintain record of the disposition of equipment for compliance purposes.
    - Program year 2024-2025 (and prior)
        - Fair market value > $5,000 = pay Federal share back to awarding agency
        - Fair market value of $5,000 = no money owed back to feds
    - Program year 2025-2026 (and forward)
        - Fair market value > $10,000 = pay Federal share back to awarding agency
        - Fair market value of $10,000 = no money owed back to feds
- Items of equipment previously approved, funded, and appearing on equipment inventories may be used as trade ins on additional, new, and approved equipment purchases. In such cases, the amount of credit for the trade in must be recorded on equipment inventory record forms.
- The educational agency must notify Perkins Postsecondary of disuse of equipment items within 60 days after a program is terminated or after equipment items are sold or traded in.

Other Considerations

- Accessories to basic equipment can be included in unit cost price provided the unit can be identified by a unique catalog name and number.
- Cost of installation, freight, and handling will be eligible for funding provided such costs are included and invoiced by the manufacturer or supplier of the original piece of equipment and so indicated on the final report.

- The Federal Rules and Regulations in UGG allows states to determine an equitable depreciation schedule. Michigan has adopted a three (3)-year depreciation schedule from year of purchase, ending June 30, for all CIP codes. This has been applied to all existing inventoried equipment.

Requests and Approvals

At the beginning of the award period institutions submit the Local Application for funding and propose specific equipment purchases planned in that year including what State-approved program of study the purchase is for, a brief description of the item(s), the quantity, and total amount to be paid with Perkins Postsecondary funds. This is done both in the proposed grant budget in NexSys and on the required *Equipment Inventory* spreadsheet that accompanies the Local Application as an attachment. Example below.

2024-2025 PERKINS EQUIPMENT INVENTORY

Institution Name: _____ Phone: _____
CTE Administrator: _____ E-mail: _____

uctional equipment purchases are planned or made, please check the box in cell A12.
e columns A, B, C, J, and K when completing the Equipment Inventory with the Local Application.
il to columns D, E, F, G, H, I, and N when updating the Equipment Inventory for the Final Report.
on is required in each column when recording Final Expenditures.

We do not plan to/did not purchase any instructional equipment with Perkins funding during the fiscal year.

								EQUIPMENT AND INSTRUCTIONAL SUPPLIES -- Only Report Perkins Funds! --					
Program Name	Item Description	PO Number	Invoice Number	Check Number	Check Date	Equipment Location	Tag Number	Total Quantity	Perkins Funds Spent Per Unit	Proposed Equipment (Perkins Total Funds Expended - Automatically Calc)	Proposed Supplies (Perkins Funds Only- Automatically Calc)	Equip (E)/ Supplies (S)	Actual Cost (End of Year reporting only)
										$0	$0	$	$ -

At the end of the year in the grant closeout report, institutions submit the final *Equipment Inventory* spreadsheet to identify the Federal dollars spent for equipment items, to include all applicable purchasing information (e.g., PO number, invoice number, check number, check date, equipment location, tag number, FAIN number, actual cost). This report is required to be filed with Perkins Postsecondary final report within NexSys.

Only approved items of equipment that provided benefit within the award period (purchased and put to use) are eligible for reimbursement. Encumbrance and invoice receipts must be dated within the approved time period as specified in the Grant Award Notification (GAN) unless written permission is granted by Perkins Postsecondary. In certain circumstances, the item may still be counted as allocable if purchased during the award period and provided a benefit within the liquidation window. Copies of the paid equipment invoices, including identifiable catalog numbers, equipment titles, and purchase prices and dates, must be retained by the institution.

Function Code 917: Secondary Linkages

Purpose: reduce remediation and duplication of coursework and ensure the smooth transfer of credits to colleges post high school education.

Activities to engage secondary partners in exploring or developing opportunities or systems that grant students transcripted postsecondary credit, which may include credit granted to students in dual or concurrent enrollment programs or early college high school, dual credit, articulated credit and credit granted on the basis of performance on technical or academic assessments.

Agreements should focus efforts on the following:

1) Expanding educational opportunities for high school students allowing them to earn postsecondary credits.
2) Eliminating unnecessary duplication of course materials and instruction.
3) Maximizing the use of resources for students to complete programs as efficiently as possible.
4) Supporting postsecondary enrollment, retention and completion.

Function Code 918: Worksite Instruction

Purpose: to support internal efforts to expand, develop, or implement work-based learning opportunities, empowering students to stack certificates toward a degree.

Activities such as the following should improve quality and access, and empower students to achieve skill-based, industry specific education at different levels tailored to their individual goals.

1) Cooperative career education
2) Internships/externships
3) Clinicals
4) USDOL Registered Apprenticeship

Function Code 919: Economic Development and Customized Training

Purpose: to support the delivery of education and training that is responsive to changing labor-market needs and the demands of business or industry

Fostering a diverse labor force, filling gaps in talent pipelines, and remaining competitive in a global marketplace requires ensuring that every individual receives the support, education and skills necessary to participate fully in the workforce. Institutions

may engage in activities that ultimately promote local, regional, and state economic development with the ultimate goal of enrolling students in credit based CTE programs leading to certificates or degrees.

Examples of activities may include the following:

1) Collaboration among industries and businesses, including economic developers, sector strategies and employer-led collaboratives
2) Research and evaluate short and long-term projections for program alignment with occupational and industry demand
3) Laddering non-credit to credit and/or short-term industry recognized training to certificate and degree programs in State-approved CTE programs of study
4) Update and expand student employment and opportunities, in compliance with accreditation and credential requirements
5) Assessments of experiences gained outside of the classroom, such as Credit for Prior Learning (CPL)
6) Marketing and outreach assistance

Function Code 921: Administration (5%)

Purpose: activities necessary for proper and efficient performance of eligible agency or eligible recipient's duties under this act." The definition further stipulates that administration includes supervision but does not include curriculum development activities, personnel development or research activities.

1. Salary and benefits of administrative personnel assigned to the activity necessary for successful completion.
2. Clerical costs directly related to the activity.
3. Supply and material costs involved in the activity.
4. Utility costs, telephone, fax.
5. Travel expenses (mileage, meals and lodging).
6. Costs for the development and operation of program advisory committees.
    a. Costs of alcoholic beverage are unallowable.

Five percent (5%) of an institution's Perkins *Local Application* allocation can be budgeted for administrative costs, which may include costs for clerical support staff, supervisors and directors. *Local Leadership* funds have no impact on budgets within the *Local Application*.

Function Code 922: Academic Integration

Purpose: to increase the academic skills of students through the integration of academic content into State-approved CTE programs of study.

Institutions are encouraged to explore new or existing methodologies to support integration of academic skills into career and technical education programs and programs of study. Examples of fundable activities may be personnel and consultant expenses.

Appendix B – Local Application Object Codes

Object Code	Description
Salaries (1,000) and Benefits (2,000)	Amounts paid to employees of the school system who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary (including benefit costs) while on the payroll of the school system for personal services rendered such as instruction, support staff, administration, technical operations, and service.
Purchased Services (3,000, 4,000)	Amounts paid for services rendered by persons who are not on the payroll of the school system. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results. Examples include professional and technical (contract employee and consultive services); staff travel and expenses (including workshops and conferences); pupil transportation; communications - telephone, telegraph, mail, postage; advertising; printing and binding; tuition; repair and maintenance services; rental; software implementation; etc.
Supplies and Materials (5,000)	All tangible personal property other than those described in the definition of equipment shown below (Capital Outlay). Items with an acquisition cost less than the capitalization level established by the non-Federal entity for financial statement purposes or $10,000, regardless of the length of its useful life. Examples include office and teaching supplies and materials, textbooks, computer software, periodicals, assessment and evaluation instruments, small tools, etc.
Capital Outlay (6,000)	Technical Instructional Equipment Items $10,000 and above. Equipment such as include tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the level established by the non-Federal entity for financial statement purposes, or $10,000.
Other Expenses (7,000, 8,000)	Cost of attendance for Special Populations students Dues and fees - Expenditures or assessments for membership in professional or other organizations or associations. Amounts paid for goods and services not otherwise classified above.