




**The District of Columbia State Office  
of Career and Technical Education  
Policies and Procedures**

**Guidance for  
Carl D. Perkins Grant  
Recipients  
2012-2017**



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Dear Carl D. Perkins Recipients:

On behalf of the State Superintendent of Education, Jesus Aguirre, and the District of Columbia State Office for Career and Technical Education (DC SOCTE), we are pleased to share this policy and procedure “Guidance for Carl D. Perkins Grant Recipients” with those Local Education Agencies (LEAs) and postsecondary institutions receiving or applying for funding for administering Career and Technical Education (CTE) Programs under the Carl D. Perkins Career and Technical Education Act of 2006 (PL 109-270, “Perkins IV”).

This guidance supports the successful administration and fiscal management of the Carl D. Perkins federal grant program. We are excited to partner with you as we serve our students in Career and Technical Education programs throughout the District of Columbia. Please do not hesitate to reach out to the State Office should you have any questions, concerns, or feedback.

Sincerely,

Dr. Tony D. Johnson  
Career-Technical Education State Director

Dr. Antoinette Mitchell  
Assistant Superintendent

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DIVISION OF POST-SECONDARY AND CAREER EDUCATION



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Office of the State Superintendent of Education, 810 1st Street NE, 3rd Floor, Washington, DC 20002

## **Purpose of the Carl D. Perkins Act of 2006 (Perkins Section 2)**

The purpose of the Perkins Act is to support the development and improvement of the academic and career and technical skills of secondary and postsecondary education students who elect to enroll in career and technical education programs, by—

1. building on the efforts of States and localities to develop challenging academic and technical standards and to assist students in meeting such standards, including preparation for high-skill, high-wage, or high-demand occupations in current or emerging professions;
2. promoting the development of services and activities that integrate rigorous and challenging academic and career and technical instruction, and that link secondary education and postsecondary education for participating career and technical education students;
3. increasing State and local flexibility in providing services and activities designed to develop, implement, and improve career and technical education;
4. conducting and disseminating national research and disseminating information on best practices that improve career and technical education programs, services, and activities;
5. providing technical assistance that—
  - (a) promotes leadership, initial preparation, and professional development at the State and local levels; and
  - (b) improves the quality of career and technical education teachers, faculty, administrators, and counselors;
6. supporting partnerships among secondary schools, postsecondary institutions, baccalaureate degree granting institutions, area career and technical education schools, local workforce investment boards, business and industry, and intermediaries; and
7. providing individuals with opportunities throughout their lifetimes to develop, in conjunction with other education and training programs, the knowledge and skills needed to keep the United States competitive.

## **Definitions**

**Administration:** The term ‘administration,’ when used with respect to an eligible agency or recipient, means activities necessary for the proper and efficient performance of the eligible agency or eligible recipient’s duties under this Act, including the supervision of such activities. Such term does not include curriculum development activities, personnel development, or research activities.

**Career and Technical Education** (Perkins Section 3): The term “career and technical education” means organized educational activities that—

1. offer a *sequence of courses* that—
  - provides individuals with coherent and rigorous content aligned with challenging academic standards and relevant technical knowledge and skills needed to prepare for further education and careers in current or emerging professions;
  - provides technical skill proficiency, an industry-recognized credential, a certificate, or an associate degree; and
  - may include prerequisite courses (other than a remedial course) that meet the requirements of this subparagraph; and
2. include competency-based applied learning that contributes to the academic knowledge,

higher-order reasoning and problem-solving skills, work attitudes, general employability skills, technical skills, occupation-specific skills, and knowledge of all aspects of an industry, including entrepreneurship, of an individual.

**Eligible Recipient** (Perkins Section 3): The term ‘eligible recipient’ means –

- a local educational agency (including a public charter school that operates as a local educational agency), an area CTE school, an educational service agency, or a consortium, eligible to receive assistance under section 131; or
- an eligible institution or consortium of institutions eligible to receive assistance under section 132.

**Programs of Study** (Perkins Section 122): Each local recipient of Perkins funds must offer *at least one* CTE program of study that ---

- incorporates secondary education and postsecondary education elements;
- includes coherent and rigorous content aligned with challenging academic standards and relevant career and technical content in a coordinated, non-duplicative progression of courses that align secondary education with postsecondary education to adequately prepare students to succeed in postsecondary education;
- may include the opportunity for secondary education students to participate in dual or concurrent enrollment programs or other ways to acquire postsecondary education credits; and
- leads to an industry-recognized credential or certificate at the postsecondary level, or an associate or baccalaureate degree.

**Special Populations** (Perkins Section 3): The term ‘special populations’ means –

1. individuals with disabilities;
2. individuals from economically disadvantaged families, including foster children;
3. individuals preparing for nontraditional fields;
4. single parents, including single pregnant women;
5. displaced homemakers; and
6. individuals with limited English proficiency.

### **The DC State Office of Career and Technical Education (SOCTE)**

The Public Education Reform Amendment Act of 2007 established the Office of the State Superintendent of Education (OSSE) as the State Education Agency (SEA) for the District of Columbia (DC Code § 38-2601.01). The State Office of Career and Technical Education (SOCTE) is the division within OSSE responsible for the administration of the Perkins grant in DC. Contact information for SOCTE staff members can be found at the end of this manual.

## **Funding Allocation (Perkins Sections 131 & 132)**

The statute requires that eighty-five percent (85%) of each State's annual grant under Perkins be "passed through" to eligible recipients. The other fifteen percent (15%) is administered by the State for administration (5%) and leadership (10%) activities.

Recipients may reserve up to five percent (5%) of their grant for administrative activities. The remaining ninety-five (95%) must be spend on activities to improve CTE programs (see allowable uses of funds section, Perkins Section 135). All federal funds must be obligated during the period of availability (see period of availability section for more information).

Perkins IV sets forth formulas for the allocation of funds available among participating recipients.

### **Distribution of Funds to Secondary CTE Programs**

The distribution formula for pass through funds to secondary recipients is as follows:

Thirty percent shall be allocated to LEAs in proportion to the numbers of individuals aged 5 through 17 who reside in the school district served by the LEA for the preceding fiscal year compared to the total number of individuals aged 5 thought 17 who reside in the school districts served by all LEAs in the State for the preceding fiscal year, as determined on the basis of the most recent: (a) census data provided for the purpose of determining eligibility under Title I of the Elementary and Secondary Education Act of 1965 (ESEA); or (b) student membership data collected by the National Center for Education Statistics through the Common Core of Data survey system.

Seventy percent shall be allocated to LEAs in proportion to the number of individuals aged 5 through 17 who reside in the school district served by the LEA and are from families below the poverty level for the preceding fiscal year, as determined on the basis of the most recent data used under section 1124(c)(1)(A) of the ESEA, compared to the total number of individuals aged 5 through 17 who reside in the school districts served by all the LEAs in the State for the preceding fiscal year.

If necessary, SOCTE will adjust the data used to make the allocations described above to reflect changes in school district boundaries that have occurred since the data was collected, and to include LEAs without geographical boundaries, such as charter schools and Bureau of Indian Affairs funded secondary schools.

#### *Minimum Allocation*

As provided in the Perkins statute, under the formula described above, LEAs must receive an allocation that is greater than \$15,000. If an LEA does not meet this threshold, the LEA must enter into a consortium with other local educational agencies for purposes of meeting the minimum allocation requirement. Funds allocated to a consortium must be used only for purposes and programs that are mutually beneficial to all members of the consortium. Funds may not be reallocated to individual members of the consortium for purposes or programs benefiting only one member of the consortium.

#### *Waiver of Minimum Allocation*

An LEA charter school that does not meet the minimum allocation requirement may still receive an allocation without entering into a consortium if the LEA charter school requests and is approved for a waiver from SOCTE. The waiver request must (1) be in writing, (2) be on the LEA charter school's letterhead, (3) be signed by a representative from the LEA charter school with appropriate authority, and (4) include the following:

- a. evidence that the charter school is operating a career and technical education program(s);
- b. evidence demonstrating that the charter school is unable to enter into a consortium for purposes of providing Perkins activities.

### **Distribution of Funds to Postsecondary CTE Programs**

Postsecondary subgrants are allocated in proportion to each institution's share of the total State number of Pell Grant recipients.

### **CTE Application Plans**

Any eligible recipient desiring a Perkins subgrant must submit a local plan to the State. New recipients must submit a CTE LEA Five-Year Plan. Recipients with Five-Year Plans on file must submit a CTE Annual Report. Recipients that have an expired Five-Year Plan must submit a plan amendment. **Recipients may not begin to obligate grants funds until they have received notification from the State Office of Career and Technical Education (SOCTE) that the CTE LEA Five-Year Plan or CTE Annual Report has been substantially approved.**

### **CTE LEA Five-Year Plan Requirements (Perkins Sections 134 & 135)**

Each recipient must submit a CTE LEA Five-Year Plan and submit any revisions to the plan annually in the Annual Report. Recipients must describe the use of funds in the Five-Year Plan according to the requirements below. (A Five-Year Plan template is available from SOCTE.)

- describe how the funds will be used according to Perkins Required and Permissive uses of funds (Perkins section 135);
- describe how the CTE activities will contribute to meeting State and local adjusted levels of performance (core performance indicators);
- describe how the appropriate courses of *at least 1 CTE program of study* will be offered that –
  - incorporates secondary education and postsecondary education elements;
  - includes coherent and rigorous content aligned with challenging academic standards and relevant career and technical content in a coordinated, non-duplicative progression of courses that align secondary education with postsecondary education to adequately prepare students to succeed in postsecondary education;
  - may include the opportunity for secondary education students to participate in dual or concurrent enrollment programs or other ways to acquire postsecondary education credits; and
  - leads to an industry-recognized credential or certificate at the postsecondary level, or an associate or baccalaureate degree.
- describe how comprehensive professional development for CTE, academic, guidance, and

administrative personnel will be provided that promotes integration of challenging academic standards and relevant CTE skills and that improves instruction (including curriculum development);

- describe how parents, students, teachers, and representatives of business and industry, special populations, and labor organizations participate in the development, implementation, and evaluation of the CTE programs funded by Perkins;
- provide assurances that services and activities of CTE programs are of sufficient size, scope, and quality to improve the quality of the CTE programs offered;
- describe how CTE programs are evaluated;
- describe how special populations are prepared for high-skill, high-wage, or high-demand occupations that lead to self-sufficiency, how strategies are adopted to prevent barriers to access and success for special populations in programs, and how special populations meet core indicator performance levels;
- describe how individuals who are members of special populations will not be discriminated against on the basis of their status as members of special populations (as defined in Perkins legislation);
- describe how Perkins funds will be used to promote preparation for non-traditional fields;
- describe how career guidance and academic counseling will be provided to CTE students, including linkages to future education and training opportunities;
- describe efforts to recruit and retain CTE teachers, faculty, and career guidance and academic counselors, including individuals in groups underrepresented in the teaching profession, and describe efforts to attract teachers from business and industry.

## **Annual Reports**

Each year, Perkins recipients with existing Five-Year Plans must submit an Annual Report in order to receive funding for the upcoming year. The Annual Report must include the following:

1. Letter of Transmittal:

A brief Letter of Transmittal is the formal request to apply for Perkins funds. It should be on letterhead and signed by an official duly authorized to act on behalf of the recipient. Letters of Transmittal may be submitted electronically in Word or PDF format.

2. Narrative:

A brief narrative should explain progress made in program improvements. It should also explain such changes to the recipient's approved CTE LEA Five-Year Plan as may be appropriate and necessary to accommodate progress on planned activities or unanticipated changes in circumstances, to reflect budget updates or policy shifts, or when applicable to reinforce a Local Program Improvement Plan under Perkins section 123.

3. Budget Matrix:

An update to the approved budget must reflect formula allotments for the coming program year, and as needed for consistency with its Annual Report or a Local Program Improvement Plan. (Budget Matrix Template available from SOCTE)

4. Action Plan:



To meet the data demands of SOCTE payment tracking and recipient monitoring systems, each recipient must also submit the Annual Action Plan: a detailed annotated budget for the applicable program year of the Perkins subgrant, organized in terms of the Required and Permissible local uses of Perkins funds enumerated in sections 135 (b) and 135 (c) of Perkins. (Action Plan template available from SOCTE)

5. LEA Improvement Plan (where applicable).

Any recipient whose program performance in any program year on any indicator under Perkins section 113 falls below ninety percent (90%) of the negotiated target level for that indicator for that year must submit, in compliance with Section 123(b) (2), a LEA Program Improvement Plan, designed to close the gap between the agreed-upon and observed performance levels for the given indicator. Failure to implement an Improvement Plan or failure to reach the ninety percent (90%) performance indicator over three consecutive program years may subject the recipient to additional corrective actions.

### **Substantially Approvable Applications**

Pursuant to the Education Department General Administrative Regulations (EDGAR) section 76.708, SOCTE may allow a recipient who has submitted a “substantially approvable application” to begin to obligate funds even though the recipient’s CTE LEA Five-Year Plan or Annual Report may not be finally approved. If, due to minor problems with the substance of the Plan, the Plan has not been approved by July 1, but other than a few minor discrepancies would be approvable, SOCTE will provide that recipient with notification by July 1 that the recipient’s Plan is “substantially approvable.” Once the recipient has received notification that the recipient’s Plan is “substantially approvable,” funds may be obligated. The recipient’s grant award, however, will not be issued by SOCTE until the Plan has received final approval by SOCTE. Any obligations incurred by a recipient that are determined to be outside of the approved budget may not be reimbursed with Perkins funds.

### **CTE Programs/ Programs of Study (POS)**

#### **Program of Study Framework**

The “**National Career Clusters Framework**” is an organizing tool for curriculum design and instruction that provides the organizational structure for the District of Columbia CTE programs and programs of study (POS). It refers to a national classification of broad categories of industries and occupations and the knowledge and skills needed for career success in those occupations. There are 16 Clusters. Each **Cluster** includes many occupations which are further classified into smaller groupings termed Pathways. A **Pathway** is a sub-grouping of occupations or career specialties that is used as an organizing tool for curriculum design and instruction. Within Pathways are CTE **programs or POS**, each consisting of a non-duplicative sequence of courses

#### **16 Career Clusters**

- Agriculture, Food & Natural Resources
- Architecture & Construction



- Arts, Audio/Video Technology & Communications
- Business Management & Administration
- Education & Training
- Finance
- Government & Public Administration
- Health Science
- Hospitality & Tourism
- Human Services
- Information Technology
- Law, Public Safety, Corrections & Security
- Manufacturing
- Marketing
- Science, Technology, Engineering & Mathematics
- Transportation, Distribution & Logistics

In order to use Perkins funds on activities in a new CTE POS or program, the POS or program must be approved by SOCTE.

A CTE Program is a program that offers a sequence of courses that:

- provides individuals with coherent and rigorous content aligned with challenging academic standards and relevant technical knowledge and skills needed to prepare for further education and careers in current or emerging professions;
- provides technical skill proficiency, an industry-recognized credential, a certificate, or an associate degree; and
- may include prerequisite courses (other than a remedial course) that meet the requirements of this subparagraph; and
- include competency-based applied learning that contributes to the academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills, technical skills, occupation-specific skills, and knowledge of all aspects of an industry, including entrepreneurship, of an individual.

A CTE POS is a sequence of courses that:

- incorporates secondary education and postsecondary education elements;
- includes coherent and rigorous content aligned with challenging academic standards and relevant career and technical content in a coordinated, non-duplicative progression of courses that align secondary education with postsecondary education to adequately prepare students to succeed in postsecondary education;
- may include the opportunity for secondary education students to participate in dual or concurrent enrollment programs or other ways to acquire postsecondary education credits; and
- leads to an industry-recognized credential or certificate at the postsecondary level, or an associate or baccalaureate degree.

While both a CTE program and a POS may include secondary and postsecondary elements, a POS will have to show greater evidence of planning demonstrating how participants will be guided from secondary education through postsecondary education leading to a postsecondary level certificate or degree.

## **Program/Program of Study Approval Process**

The CTE program/POS approval process facilitates Perkins Grant recipients in supporting and preparing students to acquire demanding, industry-based technical and academic knowledge and skills needed for success in high school and postsecondary education, and in high-skill, high-wage, or high-demand careers.

In the District of Columbia, CTE program or POS approval will be the eligibility threshold for LEAs and postsecondary institutions to access federal Perkins funds. The CTE program/POS approval process provides an external measurement of a CTE program's readiness, sustainability, quality, and continuous improvement process.

## **Application for Approval**

For CTE programs/POS to qualify for and receive Perkins Grant funding, all programs and programs of study must be approved by the State. Approval will be granted when State CTE Program or POS Approval Applications are submitted with sound evidence that all required Core Elements (below) are in place.

The CTE Program/POS Approval Process measures a CTE program/POS's capacity to establish and sustain the CTE Core Elements and to provide students with the necessary skills for entry into a postsecondary opportunity. The process identifies and evaluates program quality and the need for program improvement.

## **Core Elements of CTE Programs and Programs of Study**

Six core elements must be present for all CTE programs, and an additional seventh element--a dual enrollment or articulation agreement--must be present in all CTE *programs of study* in the District of Columbia.

**Core Element 1** - Demonstrate the need for a CTE program or POS by presenting labor market data and economic development projections that indicate current or projected employment prospects in the program's occupational area.

### Labor market data and information will--

- identify local, regional, state, federal, and/or global workforce data that verify a current and/or projected labor market need for new and replacement workers;
- identify current and projected wages for the CTE program related occupations;
- identify necessary education attainment and certifications related to occupations within the CTE program of study;
- list relevant occupations.

### **For labor market data sources, visit:**

- DC Department of Employment Services
- [US Bureau of Labor Statistics Employment Projects Program](#)
- [Occupational Outlook Handbook](#)
- [Career One Stop](#)

- [District of Columbia Labor Market Information](#)
- [Department of Labor Economic and Labor Market Data](#)

**Core Element 2** - Establish a non-duplicative sequence of courses.

The sequence of courses will be reflected in a chart in the application that--

- maps out the sequence of recommended CTE and academic courses;
- illustrates a progression to more occupationally-specific courses within high school or postsecondary CTE curricula. The sequence of courses should encompass the knowledge and skills required for entry into careers or further advanced training or studies.

**Core Element 3** - Use industry-recognized, rigorous CTE technical skill standards.

CTE programs and POS in the District will be standards-based and incorporate the following:

- industry-recognized technical standards that are valued in the workplace;
- embedded Common Core State Standards in English language arts and math;
- rigorous employability standards;
- standards-to-course-crosswalks that indicate where standards will be learned within the sequence of courses;
- standards that facilitate a learner to earn industry-recognized certification or credentials or postsecondary certification or degrees.

**Core Element 4** - Use technical skills assessments (TSAs) to measure student attainment of technical skills.

CTE programs and POS will implement State-approved technical skill assessments at or near the end of the sequence of courses.

- technical skill assessments must be valid, reliable, and aligned with industry standards;
- to see the full list of CTE State-approved TSAs, please visit the SOCTE website and search for the Division of Postsecondary and Career Education.

**Core Element 5** - Provide professional skill development opportunities for administrators and faculty to foster CTE POS design, implementation, and improvement.

Professional development will--

- support the alignment of curriculum from grade to grade (9-12) and from secondary to postsecondary education (vertical curriculum alignment);
- ensure that teachers and faculty have the content knowledge to align and integrate curriculum and instruction;
- support the implementation of integrated academic and career and technical curriculum and instruction;
- foster innovative teaching and learning strategies;
- emphasize the importance of reading, writing, and math skills
- assist teachers in using CTE accountability data, student achievement data, and assessment data to drive instruction.

**Core Element 6** - Establish a CTE Industry Advisory Committee (IAC) among business and industry, postsecondary, and other community stakeholders central to the CTE Program or POS's design, implementation, and improvement.

The Industry Advisory Committee (IAC) will--

- include representatives of business, industry, and labor organizations, partners in local workforce and economic development, secondary and postsecondary partners, and representatives of special populations;
- recommend current technical and workforce readiness skills to be taught in the CTE program;
- provide curriculum and assessment recommendations to align with labor market needs;
- advocate on behalf of the CTE program or POS to local businesses and business organizations;
- define the roles and responsibilities of partnership members; and
- link to existing initiatives that promote workforce and economic development.

**Core Element 7** - Develop articulation or dual enrollment agreements between the secondary and postsecondary schools. This element is required for POS approval. However, SOCTE encourages CTE programs to include such agreements as well.

Articulation and Dual Enrollment agreements in the District will--

- provide a clear pathway of courses in which students may enroll at the postsecondary level, allowing them to continue their CTE program of study at the postsecondary level;
- provide a process for students to earn postsecondary credit for postsecondary courses taken while the student is enrolled in secondary education;
- provide for the immediate awarding of college credit on a transcript given to students at the time of completing the college course/s thus allowing students to transfer seamlessly into another postsecondary institution without the need for additional paperwork or petitioning for credit; and
- describe in the articulation or dual enrollment agreement the expectations and requirements for, at a minimum, teacher and faculty qualifications, course prerequisites, postsecondary entry requirements for students, location of courses, tuition reimbursement, and the credit transfer process.

### **Program/POS Approval Process**

To begin the approval process, LEAs and colleges must complete a CTE Program & Program of Study Approval Application and submit it to SOCTE. CTE Program /Program of Study Approval Applications will be accepted in February and March of each year.

Within thirty-five days, SOCTE will notify applicants whether their applications received State approval. For those applications deemed not to be program-ready or lacking evidence that all Core Elements are in place, the State will indicate which elements need strengthening and, in general, in what ways the prospective recipient needs to improve the application to increase its likelihood of being approved.

The applicant will be scheduled for a meeting with SOCTE to discuss the prospective CTE program or POS and will be granted six months to submit an approvable application. If an approvable application is not submitted, the State may exercise the authority to deem the program ineligible for Perkins funding in

the next fiscal year. **New programs may not be eligible for Perkins funding until they receive full approval.**

### **Allowable Uses of Funds (Perkins Section 135)**

Pursuant to the Perkins statute, there are certain mandatory and permissive uses for the grant funds received by recipients.

### **Required Uses of Funds**

Recipients are required to use Perkins funds to:

1. strengthen the academic and career and technical skills of students participating in CTE programs, by strengthening the academic and CTE components of such programs through the integration of academics with CTE programs through a coherent sequence of courses, such as career and technical programs of study to ensure learning in—
  - a. the core academic subjects; and
  - b. CTE subjects;
2. link CTE at the secondary level and CTE at the postsecondary level, including by offering the relevant elements of not less than one program of study;
3. provide students with strong experience in and understanding of all aspects of an industry, which may include work-based learning experiences;
4. develop, improve, or expand the use of technology in CTE, which may include—
  - a. training of CTE teachers, faculty, and administrators to use technology, which may include distance learning;
  - b. providing CTE students with the academic and career and technical skills (including the mathematics and science knowledge that provides a strong basis for such skills) that lead to entry into the technology fields; or
  - c. encouraging schools to collaborate with technology industries to offer voluntary internships and mentoring programs, including programs that improve the mathematics and science knowledge of students;
5. provide professional development programs that are consistent with section 122 to secondary and postsecondary teachers, faculty, administrators, and career guidance and academic counselors who are involved in integrated CTE, including—
  - a. in-service and pre-service training on—
    - i. effective integration and use of challenging academic and career and technical education provided jointly with academic teachers to the extent practicable;
    - ii. effective teaching skills based on research that includes promising practices;
    - iii. effective practices to improve parental and community involvement; and
    - iv. effective use of scientifically based research and data to improve instruction;
  - b. support of education programs for teachers of CTE in public schools and other public school personnel who are involved in the direct delivery of educational services to CTE students, to ensure that such teachers and personnel stay current with all aspects of an industry;
  - c. internship programs that provide relevant business experience; and
  - d. programs designed to train teachers specifically in the effective use and application of technology to improve instruction;

6. develop and implement evaluations of the CTE programs carried out with funds under this title, including an assessment of how the needs of special populations are being met;
7. initiate, improve, expand, and modernize quality CTE programs, including relevant technology;
8. provide services and activities that are of sufficient size, scope, and quality to be effective; and
9. provide activities to prepare special populations, including single parents and displaced homemakers who are enrolled in CTE programs, for high-skill, high-wage, or high-demand occupations that will lead to self-sufficiency.

It is the Office of Vocational and Adult Education's (OVAE) policy that while a recipient must demonstrate that it is complying with all required uses; the recipient does not have to use federal Perkins funds to satisfy all required uses. *See* OVAE Non-Regulatory Guidance, version 1.0, Question D.11 (Jan 9, 2007), available at <http://cte.ed.gov/perkinsimplementation/nrg.cfm>.

### **Permissive Uses of Funds**

As long as all required uses are being addressed, a recipient may use Perkins funds for the following permissive uses:

1. to involve parents, businesses, and labor organizations as appropriate, in the design, implementation, and evaluation of CTE programs authorized under this title, including establishing effective programs and procedures to enable informed and effective participation in such programs;
2. to provide career guidance and academic counseling for students participating in CTE programs, that—
  - a. improves graduation rates and provides information on postsecondary and career options, including baccalaureate degree programs, for secondary students, which activities may include the use of graduation and career plans; and
  - b. provides assistance for postsecondary students, including for adult students who are changing careers or updating skills;
3. for local education and business (including small business) partnerships, including for—
  - a. work-related experiences for students, such as internships, cooperative education, school-based enterprises, entrepreneurship, and job shadowing that are related to CTE programs;
  - b. adjunct faculty arrangements for qualified industry professionals; and
  - c. industry experience for teachers and faculty;
4. to provide programs for special populations;
5. to assist career and technical student organizations;
6. for mentoring and support services;
7. for leasing, purchasing, upgrading or adapting equipment, including instructional aids and publications (including support for library resources) designed to strengthen and support academic and technical skill achievement;
8. for teacher preparation programs that address the integration of academic and CTE and that assist individuals who are interested in becoming CTE teachers and faculty, including individuals with experience in business and industry;
9. to develop and expand postsecondary program offerings at times and in formats that are accessible for students, including working students, through the use of distance education;
10. to develop initiatives that facilitate the transition of sub-baccalaureate CTE students into baccalaureate degree programs, including—

- a. articulation agreements between sub-baccalaureate degree granting CTE postsecondary educational institutions and baccalaureate degree granting postsecondary educational institutions;
  - b. postsecondary dual and concurrent enrollment programs;
  - c. academic and financial aid counseling for sub-baccalaureate CTE students that informs the students of the opportunities for pursuing a baccalaureate degree and advises the students on how to meet any transfer requirements; and
  - d. other initiatives—
    - i. to encourage the pursuit of a baccalaureate degree; and
    - ii. to overcome barriers to enrollment in and completion of baccalaureate degree programs, including geographic and other barriers affecting rural students and special populations;
11. to provide activities to support entrepreneurship education and training;
  12. for improving or developing new CTE courses, including the development of new proposed career and technical programs of study for consideration by the eligible agency and courses that prepare individuals academically and technically for high-skill, high-wage, or high-demand occupations and dual or concurrent enrollment opportunities by which CTE students at the secondary level could obtain postsecondary credit to count towards an associate or baccalaureate degree;
  13. to develop and support small, personalized career themed learning communities;
  14. to provide support for family and consumer sciences programs;
  15. to provide CTE programs for adults and school dropouts to complete the secondary school education, or upgrade the technical skills, of the adults and school dropouts;
  16. to provide assistance to individuals who have participated in services and activities under this Act in continuing their education or training or finding an appropriate job;
  17. to support training and activities (such as mentoring and outreach) in nontraditional fields;
  18. to provide support for training programs in automotive technologies;
  19. to pool a portion of such funds with a portion of funds available to not less than 1 other eligible recipient for innovative initiatives, which may include—
    - a. improving the initial preparation and professional development of career and technical education teachers, faculty, administrators, and counselors;
    - b. establishing, enhancing, or supporting systems for—
      - i. accountability data collection under the Perkins Act; or
      - ii. reporting data under the Perkins Act;
    - c. implementing career and technical programs of study; or
    - d. implementing technical assessments; and
  20. to support other CTE activities that are consistent with the purpose of the Perkins Act.

Although Perkins grant funds may not be used towards remedial *courses*, OVAE has ruled that Perkins funds may be used for remedial *services*. A course would be considered to be remedial “if it were designed to provide instruction in reading, writing and mathematics for students who have not acquired the basic skills necessary to succeed in general or career education.” OVAE Non-Regulatory Guidance, version 3.0, Question D.18 (May 28, 2009), available at <http://cte.ed.gov/perkinsimplementation/nrg.cfm>. Remedial services are services related to curriculum modification, equipment modification, classroom modification, supportive personnel, and instructional aids and devices. OVAE Non-Regulatory Guidance, version 3.0, Question D.20 (May 28, 2009). An eligible recipient, for example, could fund tutoring services provided by supportive personnel, even if the tutoring were remedial.



## Basic Cost Principles

In addition to the mandatory and permissive uses outlined in the Perkins Act itself, all expenditures made by recipients with federal Perkins funds must meet the basic cost principles found in the Office of Management and Budget (OMB) Circulars. OMB Circular A-87 establishes “federal cost principles” for states, local, and Indian tribal governments. Postsecondary institutions are subject to OMB Circular A-21, cost principles for educational institutions. The cost principles of OMB Circulars A-87 and A-21 are the basic guidelines describing permissible ways federal funds may be spent. The general principles in OMB Circulars A-87 and A-21 state that for costs to be allowable, they must be:

- **Reasonable and necessary** (meaning that, for example, sound business practices were followed, and purchases were comparable to market prices);
  - A cost may be reasonable if the nature of the goods or services acquired and the amount involved reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made. *See* OMB Circular A-87, Appendix A(C)(2).
- **Allocable to the federal award** (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 fifty percent (50%) of an instructor’s salary is paid with Perkins funds, then that instructor must spend at least fifty percent (50%) of his or her time on a Perkins program);
- **Legal under state and local law;**
- **Are properly documented** (and accounted for on a consistent basis with generally accepted accounting principles);
- **Consistent with the provisions of the grant program;** and
- **Not used for cost-sharing or matching any other grant agreement.**

## Applicable Credits

The term "applicable credits" refers to those receipts or negative expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are:

- Purchase discounts;
- Rebates or allowances;
- Recoveries or indemnities to SOCTE; and
- Adjustments of overpayments or erroneous charges.

To the extent that such credits accruing to or received by the State relate to the federal award, they shall be credited to the federal award, either as a cost reduction or cash refund, as appropriate.

## Specific Items of Cost

OMB Circular A-87, Appendix B provides cost principles that LEAs must apply when determining whether 43 specific costs are allowable. LEAs must check all costs on a cost-by-cost basis against the requirements listed above as well as the requirements in the chart below to ensure the cost is allowable. **Not all specific costs listed in the following chart are allowable.**

The list in OMB Circular A-87, Appendix B includes the following (in alphabetical order):

1. Advertising and public relations costs	23. Interest
2. Advisory councils	24. Lobbying
3. Alcoholic beverages	25. Maintenance, operations, and repairs
4. Audit costs and related services	26. Materials and supplies costs
5. Bad debt	27. Meetings and conferences
6. Bonding costs	28. Memberships, subscriptions, and professional activity costs
7. Communication costs	29. Patent costs
8. Compensation for personal services	30. Plant and homeland security costs
9. Contingency provisions	31. Pre-award costs
10. Defense and prosecution of criminal and civil proceedings and claims	32. Professional services costs
11. Depreciation and use allowances	33. Proposal costs
12. Donations and contributions	34. Publication and printing costs
13. Employee morale, health, and welfare costs	35. Rearrangement and altercation costs
14. Entertainment costs	36. Reconversion costs
15. Equipment and other capital expenditures	37. Rental costs of building and equipment
16. Fines and penalties	38. Royalties and other costs for the use of patents
17. Fund raising and investment management costs	39. Selling and marketing
18. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs	40. Taxes
19. General government expenses	41. Termination costs applicable to sponsored agreements
20. Goods and services for personal use	42. Training costs
21. Idle facilities and idle capacity	43. Travel costs
22. Insurance and indemnification	

OMB Circular A-21, Part J provides cost principles that postsecondary institutions must apply when determining whether 54 specific costs are allowable. The institution must check all costs on a cost-by-cost basis against the requirements listed on page 16, as well as the requirements in the chart below to ensure the cost is allowable. **Not all specific costs listed in the following chart are allowable.**

The list in OMB Circular A-21, Part J includes the following (in alphabetical order):

1. Advertising and public relations costs	28. Lobbying
2. Advisory councils	29. LSOCTEs on other sponsored agreement or contracts
3. Alcoholic beverages	30. Maintenance and repair costs
4. Alumni/ae activities	31. Materials and supplies costs
5. Audit and related services	32. Meetings and conferences
6. Bad debts	33. Memberships, subscriptions, and professional activity costs

7. Bonding costs	34. Patent costs
8. Commencement and convocation costs	35. Plant and homeland security costs
9. Communication costs	36. Pre-agreement costs
10. Compensation for personal services	37. Professional service costs
11. Contingency provisions	38. Proposal costs
12. Deans of faculty and graduate schools	39. Publication and printing costs
13. Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement	40. Rearrangement and altercation costs
14. Depreciation and use allowances	41. Reconversion costs
15. Donations and contributions	42. Recruiting costs
16. Employee morale, health, and welfare costs	43. Rental costs of buildings and equipment
17. Entertainment costs	44. Royalties and other costs for the use of patents
18. Equipment and other capital expenditures	45. Scholarships and student aid costs
19. Fines and penalties	46. Selling and Marketing
20. Fund raising and investment management costs	47. Specialized service facility
21. Gains and losses on depreciable assets	48. Student activity costs
22. Goods and services for personal use	49. Taxes
23. Housing and personal living expenses	50. Termination costs applicable to sponsored agreements
24. Idle facilities and idle capacity	51. Training costs
25. Insurance and indemnification	52. Transportation
26. Interest	53. Travel costs
27. Labor relations costs	54. Trustees

In determining whether costs are allowable, recipients must also consider whether or not a proposed expenditure violates Perkins supplement not supplant requirement. (See Supplement not Supplant section for more information.)

### **Potentially Allowable Costs for CTE Program Expenditures**

1. Advisory councils
2. Audit costs and related services
3. Bonding costs
4. Communication costs
5. Depreciation and use allowances
6. Equipment and other capital expenditures
7. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of Federal programs
8. Insurance and indemnification
9. Maintenance, operations, and repairs
10. Materials and supplies costs

11. Pre-award costs
12. Professional service costs
13. Proposal costs
14. Publication and printing costs
15. Rearrangement and alteration costs
16. Reconversion costs
17. Proposal costs
18. Publication and printing costs rearrangement and alteration costs
19. Reconversion costs
20. Rental costs of building and equipment
21. Royalties and other costs for the use of patents
22. Taxes
23. Training costs
24. Travel costs

### **Unallowable Costs**

1. Any cost not allocable to the Perkins program
2. Any costs not necessary and reasonable
3. Alcoholic beverages
4. Bad debts
5. Contingency provisions (with limited exceptions)
6. Contributions/Donations
7. Entertainment
8. Fundraising and investment management costs (with limited exceptions)
9. Fines and penalties
10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government)
11. Goods or services for personal use
12. Interest and other financial costs
13. Lobbying
14. Selling and marketing costs (with limited exceptions)
15. Student internships
16. Use of funds for religion
17. Acquisition of real property (unless specifically permitted by programmatic statute or regulations)
18. Use of funds for construction (unless specifically permitted by programmatic statute or regulations)
19. Charging tuition or fees collected from students toward meeting matching, cost sharing, or maintenance of effort requirements of a program

### **Period of Availability of Federal Funds**

All obligations must occur on or between the beginning and ending dates of the grant project. See EDGAR 34 C.F.R. Section 76.707. This period of time is known as the period of availability. Generally the period of availability of Perkins funds for recipients extends from July 1 to the following June 30. However, recipients may not begin to obligate grant funds until they have received notification

from SOCTE that the Annual Report has been approved. See the Substantially Approvable Application section for more information. All obligations must be liquidated by September 30. Any funds not obligated by June 30 or liquidated by September 30 must be returned to SOCTE.

### **Supplement Not Supplant (Perkins Section 311)**

As a requirement of the Perkins statute, funds made available under the Act must supplement and not supplant non-federal funds expended to carry out career and technical education activities. In other words, federal Perkins funds may only be used in addition to funds already spent by the state and recipients on CTE, and cannot be used in place of non-Perkins funds.

It will be presumed that supplanting has occurred where:

- a recipient uses Perkins funds to provide services that the recipient is required to make available under another federal, state or local law; or
- a recipient uses Perkins funds to provide services that the recipient provided with non-Perkins funds in the prior year; or
- a recipient provides services for non CTE students with non-federal funds, and provides the same services to CTE students using Perkins funds.

These presumptions are rebuttable if the recipient can demonstrate that it would *not* have provided the services in question with non-Perkins funds had the Perkins funds *not* been available.

In order to successfully rebut a supplanting presumption, the recipient must create and maintain contemporaneous written documents, such as meeting minutes or itemized budget documents for one year to the next, demonstrating that the decision to not fund an activity with state or local funds was made without regard to the availability of Perkins funds.

In no instance may a recipient decrease its state or local funding because the federal funds are available.

### **Accountability**

#### **State Reporting**

Perkins IV supports a State and local performance accountability system designed to assess the effectiveness of the State and local funding recipients in achieving progress in CTE secondary and postsecondary student performance on Perkins core indicators. Each State is required to report annually on the core indicators of performance that follow below and to develop performance measures for each indicator.

Data must be disaggregated for each indicator of performance by the subcategories of students described in the Elementary and Secondary Education Act (ESEA) and the categories of special populations identified in Perkins legislation. SOCTE will also request information from recipients for the State Longitudinal Education Database and various reports, including EDEN reporting, DC Council reports, Executive Office of the Mayor reports, and other reports to improve the quality, outcomes, and future projections of career and technical education in the District of Columbia.

## **Local Reporting Requirements**

Each recipient of Perkins funding must submit a report to the State each year regarding the progress the recipient has made in achieving its performance levels, including the performance of special populations. Recipients must submit disaggregated data for each indicator of performance by the subcategories of students described in the ESEA and the categories of special populations identified in Perkins.

## **Student Population Definitions**

All eligible recipients should use the following student population definitions when reporting on performance levels:

**CTE Secondary Student:** A student enrolled in a State-Approved CTE Program of Study in DC public or public charter high schools in grades 9-12.

**CTE Postsecondary Student:** A student enrolled in a State-approved CTE Program of Study in a DC postsecondary institution.

**CTE Adult Education Student:** Students enrolled in a State-approved CTE Program of Study that is offered outside of traditional K-12 or degree-conferring postsecondary programs in secondary schools or postsecondary institutions. The program may be taken as non-credit bearing courses for personal improvement/enrichment, or it may award a certificate of completion. The course of study does not lead to a diploma or degree, nor does it lead to technical certification.

**CTE Secondary Participant:** A student who has completed the first course and enrolled in the second course of a three- or four-course sequence in a State-approved CTE Program of Study.

**CTE Secondary Concentrator:** A student who has completed two courses of a three-course sequence or three courses of a four-course sequence in a State-approved CTE Program of Study.

**CTE Secondary Completer:** A student who has completed a three- or four-course sequence in a State-approved CTE Program of Study.

**CTE Postsecondary Participant:** Students enrolled in a State-approved CTE Program of Study in a postsecondary institution. The program leads to a diploma, associate, or bachelor degree. The student has completed less than 3 CTE courses in an approved CTE Program of Study.

**CTE Postsecondary Concentrator:** Students enrolled in a State-approved CTE Program of Study in a postsecondary institution. The program leads to a diploma, associate, or bachelor degree. The student has completed 3 or more CTE courses or 75% of required clock hours in an approved CTE Program of Study.

**CTE Postsecondary Completer:** Students enrolled in a State-approved CTE Program of Study in a postsecondary institution. The program leads to a diploma, associate, or bachelor degree. The student has completed all CTE courses in an approved CTE Program of Study.

**CTE Adult Participant:** Students enrolled in a State-approved CTE Program of Study that is offered outside of traditional K-12 or degree-conferring postsecondary programs in secondary schools or postsecondary institutions. Students complete only one course and do not re-enroll for a second course in an approved CTE Program of Study.

**CTE Adult Concentrator:** Students enrolled in a State-approved CTE Program of Study that is offered outside of traditional K-12 or degree-conferring postsecondary programs in secondary schools or postsecondary institutions. Students complete all courses except the final course or last 25% of clock hours in an approved CTE Program of Study.

**CTE Adult Completer:** Students enrolled in a State-approved CTE Program of Study that is offered outside of traditional K-12 or degree-conferring postsecondary programs in secondary schools or postsecondary institutions. Students complete all courses in an approved CTE Program of Study.

### **Secondary Core Indicators of Performance**

- 1S1 Academic attainment in reading/language arts (as adopted by a State and measured by the State-determined proficient levels on the academic assessments under ESEA)
- 1S2 Academic attainment in math (as adopted by a State and measured by the State-determined proficient levels on the academic assessments under ESEA)
- 2S1 Technical skill attainment, including achievement on technical assessments aligned with industry-recognized standards, if available and appropriate
- 3S1 School Completion
- 4S1 Student graduation rates as described in the ESEA
- 5S1 Student placement in postsecondary education or advanced learning, in military service, or in employment
- 5S1 Student participation in CTE programs that lead to nontraditional career fields
- 6S2 Student completion of CTE programs that lead to nontraditional career fields

### **Postsecondary Core Indicators of Performance**

- 1P1 Technical skill attainment, including achievement on technical assessments that are aligned with industry-recognized standards, if available and appropriate
- 2P1 Student completion of an industry-recognized credential, certificate, or degree
- 3P1 Student retention in postsecondary education or transfer to a baccalaureate degree program
- 4P1 Student placement in military service or apprenticeship programs or placement in high-skill, high-wage, or high-demand occupations or professions
- 5P1 Student participation in CTE programs that lead to nontraditional fields

- 5P2 Student completion of CTE programs that lead to nontraditional fields

### **Adult Core Indicators of Performance**

- 1A1 Technical skill attainment, including achievement on technical assessments that are aligned with industry-recognized standards, if available and appropriate
- 2A1 Student completion of a non-credit credential, certificate, or degree
- 3A1 Student retention in adult education or transfer to an associate or baccalaureate degree program
- 4A1 Student placement in postsecondary or advanced learning, in military service or apprenticeship programs or placement in high-skill, high-wage, or high-demand occupations or professions
- 5A1 Student participation in CTE programs that lead to nontraditional fields
- 5A2 Student completion of CTE programs that lead to nontraditional fields

### **Reimbursement Process**

SOCTE initiated new payment procedures for federal education sub-grants in Federal Fiscal Year (FFY) 2008 (i.e., school year (SY) 2008-2009). In accordance with section 80.21(d) of the Education Department General Administrative Regulations (EDGAR), the SOCTE implemented a reimbursement process for all recipients. Therefore, recipients now receive payments for claimed federal program expenditures within the awarded amount only after they substantiate that the cost is allowable. This policy updates and replaces the previous policy, which was distributed to recipients in November, 2008.

The policy applies to all subgrants and recipients for all federal grant programs, including but not limited to all programs administered under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the No Child Left Behind Act (NCLB), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act (AEFLA), and the Perkins Act.

#### **Overview of Reimbursement Process**

Once a recipient has received an official Grant Award Notification (GAN) from SOCTE indicating that the recipient's CTE LEA Five-Year Plan or Annual Report has been approved, the recipient may begin to obligate funds and request reimbursements for allowable expenditures. Any obligations or expenditures made prior to the period of availability or prior to receiving the GAN will not be reimbursed.

In order to receive reimbursement for an allowable expenditure, the recipient must complete and submit a Federal Grant Reimbursement Workbook to SOCTE. In each reimbursement workbook, the sub-grantee must provide all requested information to demonstrate the allowability of the expenditures under the Perkins program and general federal cost principles. Completed workbooks, including the signature of an official authorized by the recipient to request reimbursement, must be submitted electronically to [osse.reimbursement@dc.gov](mailto:osse.reimbursement@dc.gov).



The recipient may choose to submit the reimbursement requests (Federal Grant Reimbursement Workbook) monthly, bi-monthly, or quarterly (unless different requirements are documented in the recipient's GAN). However, requests may not be submitted less frequently than each quarter.

Recipients may request reimbursement only for funds that have been obligated and expended, and for which the recipient has maintained appropriate documentation to verify the details of the expenditure. Recipients are not required to submit any supporting documentation at the time the Federal Grant Reimbursement Workbook is submitted to the SOCTE. *Instead, recipients are required to maintain all necessary supporting documentation and to ensure such documentation is available to the SOCTE, the U.S. Department of Education, and other authorized entities for review upon request.* Documentation may be required for some sample of reported expenditures prior to approval of reimbursement requests; the size of this sample may vary and is at the sole discretion of SOCTE. Consistent with section 76.730 of EDGAR, recipients must maintain records that show:

- The amount of funds available under the grant;
- How the LEA used the funds;
- The total cost of the project;
- The share of that total cost provided from other sources; and
- Other records to facilitate an effective audit.

While it is impossible to provide an exhaustive list of all of the documents that might be needed to support a particular cost, a list of commonly requested records is included below. The list is not exhaustive, but is provided as guidance.

- Payroll transactions
  - A list of employees paid with federal grant funds
  - Job or position descriptions
  - Time and effort records demonstrating employees worked on grant activities (e.g., semi-annual certifications, personnel activity reports)
  - Time and attendance records demonstrating when employees worked (e.g., time sheets, leave slips, etc.)
  - Evidence of payroll reconciliations
  - Accounting records indicating how salaries were charged
  - Payment records indicating how salaries were paid
- Procurement transactions
  - Requisitions
  - Cost estimates
  - Requests for bids, proposals, etc. (as required by the recipient's procurement procedures)
  - Copies of bids, proposals, etc. submitted
  - Evaluation documents (as required by the recipient's procurement procedures)
  - Purchase orders or contracts
  - Invoices
  - Proof items purchased were received
  - Inventory records

## **Mechanics of Payment for Approved Expenditures**

After the SOCTE has reviewed the expenditures reported in the Reimbursement Workbook, along with any requested supplemental documentation, payment is issued to recipients for allowable expenditures. There are two distinct payment procedures for approved reimbursements. For recipients who receive funds through an intra-district transfer according to a Memorandum of Understanding between SOCTE and the recipient, SOCTE will direct the recipient to initiate bill-back procedures for the approved portion of the reimbursement request. The recipient must then bill back SOCTE for the approved amount.

For all other recipients, SOCTE will provide reimbursement through an Automated Clearing House (ACH) payment whenever possible, and otherwise by issuing a check to the recipient at the address listed on the recipient's grant application.

Recipients are responsible for ensuring all costs charged to federal grants are allowable. If SOCTE determines at any time that a cost is unallowable, or was obligated outside the period of availability, SOCTE may disallow the cost. If a cost has been disallowed and the recipient has already received payment from SOCTE for the expenditure, the recipient may be required to repay funds to SOCTE.

## **Time Distribution**

### **Local Educational Agencies (OMB Circular A-87)**

According to OMB Circular A-87 Attachment B (8) (h), all employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required "match" in a federal program. This certification process is referred to as Time Distribution or Time and Effort documentation. There are two types of certification documents used, depending on whether an employee works on a single cost objective or multiple cost objectives.

A cost objective is defined as a function, organizational subdivision, contract, grant or other cost activity for which cost data are needed and for which costs are incurred.

A Semiannual Certification is required of employees who spend 100% of their time working on a single cost objective. A monthly Personnel Activity Report (PAR) is required of employees who split their time working on multiple cost objectives. The reports must reflect an after-the-fact distribution of the actual activity of the employee, must account for the total activity for which the employee is compensated, must be prepared at least monthly. Each grant manager or a direct line supervisor who has firsthand knowledge of the work performed is responsible for certifying the employee's time and effort documentation.

### **Institutions of Higher Education (OMB Circular A-21)**

Postsecondary recipients must comply with the requirements set out in OMB Circular A-21 Appendix A, Part J (1). Postsecondary employees must maintain after-the-fact activity reports. Professional/Professorial staff must keep records every 6 months. All other employees must keep monthly records. The after-the-fact activity reports must be signed by the employee, principal

investigator, or a responsible official using suitable means of verification and the reports must reflect activity applicable to each sponsored agreement and to each category needed to identify facility and administration costs (indirect costs).

## **Inventory/Equipment**

SOCTE and all recipients must ensure that fixed assets purchased with local or federal funds are properly capitalized, safeguarded, managed, and disposed of in accordance with District policies and in compliance with federal policies located in 34 C.F.R. § 80.31.

### *Definitions*

**Fixed assets:** fixed assets are tangible, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. Fixed assets may include, but are not limited to furniture, vehicles, copiers, and other pieces of equipment.

**Controllable Property:** controllable property is tangible, personal property with a useful life of more than one year and an acquisition cost of less than \$5000. Controllable property is typically considered valuable and/or sensitive with a high risk of theft. Controllable property may include, but is not limited to cell phones, iPads, printers, digital cameras, laptops, VCRs, power tools, etc. **Computer equipment, such as a CPU, disk drive, keyboard cables, etc. purchased as a unit must be listed and priced as a system. Such purchases may not be listed by individual component.**

**Supplies:** All property not considered fixed assets or controllable property are supplies. Supplies may include, but are not limited to paper, pens, staples, etc.

All fixed assets are subject to the inventory policies dictated below. Controllable property is subject to the same requirements, except that such property shall be excluded from depreciation calculations and financial reports. They shall, however, appear on other management information reports and fixed assets inventory records.

### *Inventory Procedure*

All fixed assets and controllable property must be inventoried.

All recipients must designate a staff member to act as a property control officer. Upon receipt and acceptance of a fixed asset or controllable property, the property control officer must supervise the addition of the property to the inventory system. This includes overseeing the tagging of all property and entry of all property into the FAS and agency fixed asset listing. The property control officer is also responsible for completing the physical inventory of all listed-property **at least annually** and approving any reconciliations and adjustments to the inventory records.

Pursuant to federal and local law, the following records must be maintained for all fixed assets and controllable property:

- a. description of the property;**
- b. A serial or other identification number;**

- c. the source of the property;**
- d. who holds title;**
- e. the acquisition date;**
- f. the cost of the property;**

Fixed assets and controllable property shall be initially recorded at the historical cost (the cash or cash equivalent price of obtaining the asset and bringing it to the location and condition necessary for its intended use). Donated assets shall be recorded at the fair market value at the date of acquisition.

- g. percentage of Perkins participation in the cost of the property;**
- h. the location;**
- i. the use and condition of the property;**
- j. the custodian of the property; and**

Any person assigned a fixed asset (e.g., cell phone, laptop computer, etc.) for his or her direct official use shall be held responsible and liable for the fixed asset assigned to him or her. All fixed assets must be returned to SOCTE or the recipient when the official leaves the employment of the agency.

- k. any ultimate disposition data including the date of disposal and sale price of the property.**

Documents relating to the acquisition and disposal of fixed assets shall be retained throughout the life of the fixed asset and for a minimum of five years following the disposal of the fixed asset.

#### *Uses of Property*

Generally, SOCTE and all recipients must use property in the project in which it was acquired as long as it is needed. In other words, property purchased entirely with Perkins funds, must be used in the Perkins program. If the property is also used by another program, the cost of the property must be proportional to the benefit received by the program.

#### *Investigation of Stolen or Lost property*

If property is missing upon an inventory review or otherwise becomes lost or stolen, the recipient must investigate the circumstances that caused the property to be lost or stolen and must report it to the DC Office of the Inspector General, DC Auditor, DC Financial Officer and Agency Fiscal Officer.

#### *Disposal of Property*

Once a program determines that property purchased with federal funds is no longer needed for the project or program for which it was purchased, SOCTE and all recipients should use the property for other federally-sponsored activities. If this is not possible or no other program can use the property, the property may be sold or otherwise disposed of. If the property's current value is \$5,000 or more, the recipient must pay back the federal share. If the current value of the property is less than \$5,000, there is no further obligation to the awarding agency.

Postsecondary recipients must request disposition instructions from the awarding agency if it can no longer use the property in question.

The recipient must record the final disposition information, including date of disposal and method used to determine current value where the recipient compensates the awarding agency for its share. Once disposed of, property must remain on the inventory list for five years.

### **Equitable Access and Participation Guidance (Perkins section 122; GEPA section 427)**

The Carl D. Perkins Act of 1998 mandates that equal access and full participation in CTE programming be assured for members of special populations (as defined in Perkins section 3 (29)). All CTE programs are required to comply fully with Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, the Individuals with Disabilities Education Act of 1975, and the Americans with Disabilities Act of 1990, as well as section 427 of the General Education Provisions Act (GEPA).

Discrimination in any form in employment or the provision of educational programs, services, and activities on the basis of actual or perceived race, color, religion, national origin, sex, age, marital status, personal appearance, sexual orientation, family status, family responsibilities, matriculation, political affiliation, disability, limited English proficiency, source of income, or place of residence or business is expressly prohibited by the D.C. Human Rights Act of 1977, as amended, D.C. Official Code, section 2-1401.01, et. seq.

### **Monitoring**

SOCTE is responsible for monitoring grant recipients to ensure compliance with local and federal laws and regulations. (DC Code section 38-2601.01). Monitoring is the regular and systematic examination of all aspects associated with the administration and implementation of a State-approved program in an effort to ensure compliance and promote program quality.

#### **Desktop Monitoring**

Desktop monitoring will occur at least once a year for each recipient. Recipients will be notified of the desktop monitoring at least four weeks in advance and will be informed of any pre-monitoring documentation they should prepare. During desktop monitoring, SOCTE performs an intensive review of documents submitted by the recipient or evidence that is otherwise available (e.g., policies and procedures available online). The State Office may also conduct a review of performance by examining performance data in the State-approved management information system. Desktop monitoring is a tiered monitoring approach that could be as specific as a request for documentation supporting a single

reimbursement request or as expansive as a request for a series of quarterly reports or external audit. Desktop monitoring may include programmatic and/or fiscal monitoring.

No later than sixty days from the desktop review, the SOCTE review team will send written correspondence to the recipient providing an overview of any findings and corrective actions, if applicable. If applicable, recipients will have thirty-five days to develop a Corrective Action Plan that delineates strategies and a timeline for correcting any findings. SOCTE will be available to provide targeted technical assistance to ensure the plan is sufficient, manageable and timely. Post-monitoring may be conducted to ensure the plan has been sufficiently implemented. SOCTE will consider all findings resolved only after the recipient has provided sufficient evidence that the Corrective Action Plan has been fully implemented. Results of desktop monitoring will be considered by SOCTE when determining which recipients will receive onsite monitoring visits in the upcoming year.

### **Onsite Monitoring**

SOCTE will perform onsite monitoring visits of Perkins recipients based on the assessed risk of the recipient; however, all recipients will be monitored at least every three years. Risk-based factors include:

1. Timeliness of reports (programmatic and fiscal);
2. Issues related to reimbursement requests;
3. Perkins staff turnover;
4. Major increases in Perkins funding;
5. Timing of prior Perkins on-site monitoring visit;
6. Prior Perkins audit or monitoring findings; and
7. Results of desktop monitoring.

### **Pre-Visit**

Recipients will be informed of impending monitoring visits at least four weeks in advance to enable them to prepare necessary documentation. They will also be given instruction and the Monitoring Instrument during a Monitoring Pre-Conference that will provide guidance and answer questions about the upcoming monitoring process. The Monitoring Instrument identifies performance indicators and the kinds of documents that can be used as evidence demonstrating compliance and progress or work accomplished on program improvement. Recipients are encouraged to evaluate the degree to which their systems for grant management are consistent and aligned with statutory and regulatory requirements. The collection and analysis of data and of fiscal and programmatic information indicate whether recipients are in need of closer evaluation and technical assistance.

### **Monitoring Visit**

During the onsite review, the review team may perform the following tasks:

- review selected documentation (e.g., expense reports, local applications, programs of study, curriculum plans) relevant to the grant expenditures or program;
- review student data/student records as they relate to the program area;
- visit classrooms or service areas of the related program;

- conduct focus group meetings with faculty, staff, students, parents, providers or other key stakeholders participating in or affected by the program; and
- conduct additional monitoring activities as needed.

At the conclusion of the monitoring visit, the monitoring team will conduct an exit interview with key staff from the recipient to discuss preliminary findings.

### **Types of Evidence**

As part of the monitoring, recipients will be required to provide evidence of compliance. While it is impossible to provide an exhaustive list of all the documents that might be needed, commonly requested records may include the following:

- payroll transactions (i.e., a list of employees paid with grant funds; job or position descriptions; time and effort records demonstrating employees worked on grant activities; time and attendance records demonstrating when an employee worked; evidence of payroll reconciliations; accounting records indicating how salaries were charged; and/or payment records indicating how salaries were paid);
- procurement transactions (i.e., requisitions; cost estimates; requests for bids, proposals, etc.; copies of bids, proposals, etc. submitted; evaluation documents; purchase orders or contracts; invoices; proof that items purchased were received; and/or inventory records);
- other expenditure receipts; or
- records showing the recipient is meeting its obligations under the Education Department General Administrative Regulations (EDGAR) 76.730 (records related to grant funds) and/or the City-Wide Grants Manual and Sourcebook, including documents showing:
  - the amount of funding available under the grant;
  - how the grant recipient used the funds;
  - the total cost of the program;
  - the share of that total cost provided from other sources; and
  - other records to facilitate an effective audit.

### **Monitoring Reports and Resolution**

As soon as possible but no later than sixty days after the conclusion of the monitoring visit, SOCTE will send written correspondence to the recipient. The correspondence will provide an overview of any findings, recommendations, and corrective actions. If applicable, recipients will have thirty-five days to develop a Corrective Action Plan that delineates strategies and a timeline for correcting any findings. SOCTE will be available to provide targeted technical assistance to ensure the plan is sufficient, manageable and timely.

Post-monitoring visits may be conducted to ensure the plan has been sufficiently implemented. SOCTE will consider all findings resolved only after the recipient has provided sufficient evidence that the Corrective Action Plan has been fully implemented. At such point, a closeout letter will be issued to indicate that all findings have been resolved and to document which conditions or restrictions have been lifted.

### **Conditions/Restrictions**

A recipient's failure to sufficiently implement its Improvement Plan within the determined timeframe may lead to special conditions or restrictions on the recipient's ability to receive grant funds in the future. Special conditions or restrictions may include:

- Additional reporting
- Additional onsite monitoring
- Mandatory technical assistance
- Withholding or suspension of grant funds, with appropriate written notification

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## Sources

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*Perkins Act of 2006: The Official Guide* published by the Association for Career and Technical Education was used as the primary source for information and text throughout this document.

A summary and the full text of the Carl D. Perkins Career and Technical Education Act of 2006 (PL 109-270) can be viewed at the website below:

<http://www.ed.gov/policy/sectech/leg/perkins/index.html>.

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## Contact Information

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