

CARL PERKINS (Perkins IV) FEDERAL FUNDS ALLOWABLE EXPENDITURES

Perkins Federal Funds are budgeted by the LEA (and consortium member) in preparing the District Local Plan Updates (LPU) in April. The **ESTIMATED** Federal Budget Summary provides the approval for budgeting Perkins Funds. The **ACTUAL** allocation issued in early September is the final Perkins allocation. ***The four Line Item categories are Salaries, Capitalized Equipment, Adult Programs and Other Cost.***

SALARIES for Student Service Coordinator (Special Populations Coordinators) Secondary salaries for approved positions will be reimbursed at 50% of the minimum program scale for up to 200 days, based on contract length and total contracted salary. Postsecondary approved positions will be reimbursed at 100% of the MAEP program scale for up to 240 days, based on contract length and total contracted salary.

CAPITALIZED EQUIPMENT- Program Specific Area. Equipment should be targeted: (a) to areas/programs with highest concentrations of special populations, (b) to programs that are not equipped for the delivery system, and (c) for technology enhancement. Equipment submitted for approval to purchase for reimbursement with Perkins funds should be state-of-the-art and incorporate current and emerging technology to improve and provide instruction that is technologically enhanced and appropriate in terms of emerging high-tech workplace environments. Equipment is not to be purchased to maintain status quo. *Equipment Plans must be submit in the Lotus Notes, EMTS (Equipment Management Tracking System).*

ADULT PROGRAMS - Reimbursement of the approved instructor's salary only at the approved hourly rate for instructional time for approved programs. Requests should be limited to adult vocational programs that are directly related to industry needs, programs that are strongly tied to economic development, and programs for which job openings are projected or available.

OTHER COST - Specific Program Area

The Office of Career and Technical Education require Secondary and Postsecondary School Districts that purchase Other Cost Items to be reimbursed with Perkins federal funds to follow these Other Cost Guidelines which are part of the State Plan which can be accessed from the this link: <http://www.mde.k12.ms.us/vocational/OVTE/documents/PerkinsIVStatePlan08-13.pdf>

Supplanting State and/or Local funds is expressly forbidden.

The **four general classifications of Other Cost Items** that have been identified in the State Plan are: Testing Materials, Instructional Aids, In-service Training, and Student Organization Travel. Examples of acceptable expenditures are listed below:

Testing Materials items such as TABE testing materials or other software or printed testing materials used to assess student needs and student achievement.

Instructional Aids items such as: computer software, reference materials (electronic or printed), video cassettes/tapes/discs, posters, and charts, etc. for the direct support of special population students.

In-service Training includes staff development in order to: integrate vocational and academic education and should include both vocational and academic instructors that work with special populations students enrolled in vocational programs, enhance the delivery of the statewide curriculum frameworks, and enhance the ability of teachers/instructors to assist special populations. In-service Training (staff development) costs may include instructional materials, consultant fees, and contracted services.

Student Organization Travel is for travel expenses for first place State Contest winning students to enable students to participate in National Organization Contest activities. District and State activities are not allowable.

REQUESTING REIMBURSEMENT FOR OTHER COST LINE ITEMS through Lotus Notes.

- Requests for **Instructional Aids** and **Student Organization Travel** should be submitted under the name of the occupational/skill program for which the allowable expenses were incurred.
- Requests for **Testing Materials** and **In-service Training** should be submitted under the Special Populations program name.
- Requests for the cost of items purchased for **Guidance and Vocational Counseling** programs should be submitted under the program name **Guidance**.

Salaries, capitalized or non-capitalized equipment, textbooks, staff travel that is not approved, or consumable instructional materials, for which the school district is responsible, are not acceptable Other Cost expenditures.

Perkins Federal Other Cost funds are not to be used for the purchase of instructional aids for Tech Prep Discovery courses or other secondary vocational courses that are not occupational/skill programs.

Other Cost Reimbursement will be processed monthly. Payment of approved reimbursement requests for Other Cost funds will be made electronically. **If a Perkins Federal Budget revision is necessary, the request for a revision should be submitted in Lotus Notes and approved prior to the expenditure of funds.**

Perkins funds requested by LEA(s) must be expended in accordance with state and federal regulations. Documentation must be maintained on file in the local district for audit purposes.

*Travel expenses or registration fees for individuals to attend in-state or out-of-state conferences are not acceptable Other Cost Expenditures without prior written approval from the Office of Career and Technical Education.