



Louisiana Community &  
Technical College System

*Changing Lives, Creating Futures*

Carl D. Perkins  
Career and Technical  
Education  
Act of 2006  
Grant Management  
Procedure Manual



2016-2017 Edition

# TABLE OF CONTENTS

<b><u>Introduction</u></b> .....	1
<b><u>Programmatic Aspects of the Perkins Grant</u></b> .....	2
<b>Framework of the Federal Statute</b> .....	2
Purpose .....	2
Definitions.....	2
Respective Role of “State Eligible Agency” .....	6
LCTCS Organizational Structure and Functions .....	7
Who is a CTE Student for Purposes of Perkins? .....	8
<b>Use of Funds at State Level</b> .....	8
Administration .....	8
Leadership .....	9
“Pass Through” to Eligible Recipients .....	12
Reserve .....	12
Louisiana College and Career Transitions Program .....	13
<b>Allocation of Federal Funds</b> .....	13
<b>Accountability Requirements</b> .....	15
Core Indicators of Performance .....	15
Levels of Performance .....	16
State Levels of Performance .....	16
Local Levels of Performance .....	17
Consolidated Annual Report .....	17
Financial Status Report .....	18
Improvement Plans .....	18
State CCT Program Priorities .....	19
<b>Uses of Funds at the Local Level</b> .....	21
Administration .....	21
Program Activities .....	21
Local Application Plans .....	25
Local Application.....	25
College and Career Transitions Program .....	26
Budget .....	27
Local Application Review Process .....	28
State Requirements .....	29
Timeline of Review Process .....	30
Substantially Approvable Applications .....	31
Budget Amendment Review Process .....	31
<b>Programmatic Fiscal Requirements</b> .....	33
Supplement Not Supplant .....	33
Maintenance of Effort .....	33
Maintenance of Effort Report.....	34
Matching .....	34
Hold Harmless .....	34

Program Income .....	34
<b>The Monitoring Process .....</b>	<b>35</b>
Selection of Recipients to be Monitored. ....	35
Selection of Recipients to be Monitored.....	35
Fiscal Monitoring Review.....	36
System Level Monitoring.....	36
Programmatic Monitoring Review.....	36
The Fiscal and Programmatic Review Process.....	37
Notification of On-Site Visit .....	37
During the Monitoring Visit .....	37
Entrance and Exit Conference .....	37
Fiscal Reports.....	37
Programmatic Reports.....	38
Follow-Up on Findings and Corrective Actions .....	38
Special Conditions .....	39
<b><u>Fiscal Grant Management and Compliance with EDGAR</u>.....</b>	<b>40</b>
<b>Financial Management System .....</b>	<b>40</b>
EDGAR Requirements.....	40
Overview of LCTCS Financial Management/ Accounting System .....	41
LCTCS' Budget .....	41
Recipients' Budgets .....	42
Budget Amendments .....	43
Program Income.....	44
Salaries of Administrative and Clerical Staff.....	44
<b>Basic Cost Principles.....</b>	<b>44</b>
Allowable Costs .....	44
Applicable Credits .....	44
Specific Items of Cost .....	45
Prior Written Approval.....	46
Accommodation for Individuals with Disabilities .....	47
Career and Technical Student Organizations .....	47
Direct Assistance to Special Populations .....	48
Interpreting Services and Equipment .....	49
Outreach (Advertising and Public Relations) .....	50
Professional Development .....	50
Travel and Transportation .....	50
Timely Obligation of Funds .....	52
Obligation .....	52
Period of Performance of Funds.....	52
Carryover Procedure .....	53
<b>Procurement .....</b>	<b>53</b>
Conflict of Interest Policy .....	54
Purchase of Goods .....	54
Service Contracts .....	56

<b>Property Management</b> .....	58
Property Classifications .....	58
Inventory .....	58
Inventory Procedure .....	58
Inventory – Once Every Year .....	59
Lost or Stolen Items .....	59
Disposal Procedure .....	60
<b>Record Keeping</b> .....	61
Methods for Collection, Transmission and Storage of Information .....	61
<b>Payroll and Time Distribution</b> .....	62
LCTCS .....	62
Recipients .....	62
<b>OMB Circular A-133 Audit Resolution</b> .....	62
<b>Appendix</b> .....	64-80
Appendix A– MOU with LDOE .....	64
Appendix B– Due Dates .....	70
Appendix C– Project Completion Report .....	71
Appendix D– Program Improvement Plan Sample .....	72
Appendix E– Program Improvement Plan Quarterly Report Sample .....	74
Appendix F– Excerpt from the LCTCS Code Of Conduct Policy Sample .....	75
Appendix G- Program Income.....	77
Appendix H- FAQs...	78

## LIST OF ACRONYMS

ADA:	Americans with Disabilities Act of 1990	LAP:	Local Application Plan
CAR:	Consolidated Annual Report	LCTCS:	Louisiana Community and Technical College System
CCTC:	College and Career Transitions Coordinator	LDE:	Louisiana Department of Education
CFO:	Chief Financial Officer	LPAA:	Louisiana Property Assistance Agency
CFR:	Code of Federal Regulations	LWC:	Louisiana Workforce Commission
CPO:	Chief Procurement Officer	MOU:	Memorandum of Understanding
CTE:	Career and Technical Education	OCR:	Office of Contractual Review
CTSO:	Career and Technical Student Organization	OIG:	United States Department of Education's Office of the Inspector General
DOA:	Louisiana Division of Administration	OMB:	Office of Management and Budget
ED:	United States Department of Education	OCTAE:	United States Department of Education's Office of Vocational and Adult Education
EDGAR:	Education Department General Administrative Regulations	POS:	Program of Study
EFT:	Electronic Funds Transfer	RFP:	Request for Proposal
FSR:	Financial Status Report	WIA:	Workforce Investment Act of 1998

# **Introduction**

This manual sets forth the policies and procedures used by the Louisiana Community and Technical College System (LCTCS) to administer the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins or the Act). LCTCS has undertaken the development of this manual to provide staff, the eligible recipients, and the public the highest level of transparency as to the processes used by the LCTCS and the eligible recipients to administer this federal program. The Legislative Auditor of Louisiana and the U.S. Education Department's Office of Inspector General (OIG) and Office of Career, Technical and Adult Education (OCTAE) may rely on the procedures and internal controls described herein to assess LCTCS compliance with the Perkins program, the Education Department General Administrative Regulations (EDGAR), and the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 C.F.R. Part 200). Additionally, the policies and guidelines found in this publication are intended to assist eligible recipients in the proper administration of career and technical education (CTE) programs at the local level.

New employees of the LCTCS at the state and local level, as well as incumbent employees, are expected to familiarize themselves with this manual, inasmuch as it is a useful tool to understand the often confusing landscape of Perkins and federal education grants management. The manual sets forth a clear road map through both the programmatic and administrative requirements.

On the programmatic side, it explains how the Perkins Act is structured, including key definitions; the respective responsibilities of LCTCS and the Louisiana Department of Education (LDE) to administer Perkins; the organizational structure of the LCTCS; how Perkins funds are used for state leadership, state administration, pass through funds to the colleges, and for the College and Career Transitions Program; how Perkins funds are used at the local level; the process used by LCTCS to review local applications and budgets; how LCTCS calculates the amount to be awarded to each recipient; and the processes used by LCTCS to monitor eligible recipients for compliance.

The manual also contains the internal controls and grant management standards used by LCTCS to ensure that all Perkins funds are lawfully expended. It describes in detail the System's procurement policies; the inventory management protocols; procedures for determining the allowability of expenditures; cash management including period of availability of funds and procedures for carryover of funds; time and effort reporting; record retention; and audit resolution procedures.

This manual was not designed, nor should it be construed as, a description of the policies and procedures of other programmatic divisions within LCTCS. It is an organic document which will be periodically updated to reflect significant changes at LCTCS.

# Programmatic Aspects of the Perkins Grant

## Framework of the Federal Statute

### *Purpose*

The goal of the Perkins Act is to improve the quality of CTE programs that prepare students to be successful in further education and careers. Throughout the Act, the focus is on accountability and program improvement, connections between secondary and postsecondary education, linking CTE to rigorous academic standards, and a strong focus on business and industry. The stated purpose of the Act is to develop more fully the academic and career and technical skills of secondary education students and postsecondary education students who elect to enroll in CTE programs, by:

1. building on the efforts of the state and its postsecondary institutions 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 CTE students;
3. increasing state and local flexibility in providing services and activities designed to develop, implement, and improve CTE;
4. providing technical assistance that—
  - a. promotes leadership and professional development at the state and postsecondary institutions; and
  - b. improves the quality of CTE teachers, faculty, administrators, and counselors;
5. supporting partnerships among secondary schools, postsecondary institutions, baccalaureate degree granting institutions, area CTE schools, local workforce investment boards, business and industry, and intermediaries; and
6. 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*

There are several definitions that can be found in section 3 of the Perkins Act; the most relevant definitions to LCTCS are referenced below:

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.



All Aspects of an Industry: Strong experience in, and comprehensive understanding of, the industry that the individual is preparing to enter.

Articulation Agreement: A written commitment –

- A. that is agreed upon at the state level or approved annually by the lead administrators of –
  - i. a secondary institution and a postsecondary educational institution; or
  - ii. a sub-baccalaureate degree granting postsecondary educational institution and a baccalaureate degree granting institution; and
- B. aligned to a program that is –
  - i. designed to provide students with a non-duplicative sequence of progressive achievement leading to technical skill proficiency, a credential, a certificate, or a degree; and
  - ii. linked through credit transfer agreements between the two institutions described in clause i or ii of subparagraph A.
  - iii.

Career and Technical Education (CTE): Organized educational activities that –

- A. offer a sequence of courses that –
  - i. 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;
  - ii. provides technical skill proficiency, an industry-recognized credential, a certificate, or an associate degree; and
  - iii. may include prerequisite courses (other than a remedial course) that meet the requirement of this subparagraph; and
- B. includes competency-based applied learning that contributes to the academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills, technical skills, and occupation-specific skills, and knowledge of all aspects of an industry, including entrepreneurship, of an individual.

Career and Technical Program of Study:<sup>1</sup> An option that may be offered to students (and their parents, as appropriate) when planning for and completing future coursework, for career and technical content areas that –

- A. incorporate secondary education and postsecondary education elements;
- B. include 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;
- C. may include the opportunity for secondary education students to participate in dual or concurrent enrollment programs or other ways to acquire postsecondary credits; and
- D. leads to an industry-recognized credential or certificate at the postsecondary level, or an associate or baccalaureate degree.

Career and Technical Student Organization CTSO): In general, the term career and technical student organization means, an organization for individuals enrolled in a CTE program that

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<sup>1</sup> This definition is found in section 122(c)(1)(a) of the Perkins Act.

engages in CTE activities as an integral part of the instructional program. Such an organization may have state and national units that aggregate the work and purposes of instruction in CTE at the local level.

Career Guidance and Academic Counseling: Guidance and counseling that –

- A. provides access for students (and parents, as appropriate) to information regarding career awareness and planning with respect to an individual’s occupational and academic future; and
- B. provides information with respect to career options, financial aid, and postsecondary options, including baccalaureate degree programs.

Displaced Homemaker: An individual who –

- A. has worked primarily without remuneration to care for a home and family, and for that reason has diminished marketable skills;
- B. has been dependent on the income of another family member but is no longer supported by that income; or
- C. is a parent whose youngest dependent child will become ineligible to receive assistance under part A of Title IV of the Social Security Act (42 U.S.C. 601 et seq.) not later than 2 years after the date on which the parent applies for assistance under such title; and
- D. is unemployed or underemployed and is experiencing difficulty in obtaining or upgrading employment.

Eligible Agency: A state board designed or created consistent with state law as the sole state agency responsible for the administration of CTE in the state or for the supervision of the administration of CTE in the state.

Eligible Institution:

- A. a public or nonprofit private institution of higher education that offers CTE courses that lead to technical skill proficiency, an industry-recognized credential, a certificate, or a degree;
- B. a local educational agency providing education at the postsecondary level;
- C. an area CTE school providing education at the postsecondary level;
- D. a postsecondary educational institution controlled by the Bureau of Indian Affairs or operated by or on behalf of an Indian tribe that is eligible to contract with the Secretary of the Interior;
- E. an educational services agency; or
- F. a consortium of two or more of the entities described above.

Eligible Recipient:

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

Individual with Limited English Proficiency: An adult, or an out-of-school youth, who has limited ability in speaking, reading, writing, or understanding the English language, and –

- A. whose native language is a language other than English; or
- B. who lives in a family or community environment in which a language other than English is the dominant language.

Individual with a Disability: In general, the term “individual with a disability” means an individual with any disability (as defined in section 3 of the Americans with Disabilities Act of 1990 (42 U.S.C. 12102)).

Institute of Higher Education: An educational institution in any state that –

- A. admits as regular students only persons having a certificate of graduation from a school providing secondary education, or the recognized equivalent of such a certificate;
- B. is legally authorized within such state to provide a program of education beyond secondary education;
- C. provides an educational program for which the institution awards a bachelor's degree or provides not less than a 2-year program that is acceptable for full credit toward such a degree;
- D. is a public or other nonprofit institution; and
- E. is accredited by a nationally recognized accrediting agency or association, or if not so accredited, is an institution that has been granted pre-accreditation status by such an agency or association that has been recognized by the Secretary for the granting of pre-accreditation status, and the Secretary has determined that there is satisfactory assurance that the institution will meet the accreditation standards of such an agency or association within a reasonable time.

Nontraditional Fields: Occupations or fields of work, including careers in computer science, technology, and other current and emerging high skill occupations, for which individuals from one gender comprise less than 25 percent of the individuals employed in each such occupation or field of work.

Postsecondary Educational Institution:

- A. an institution of higher education that provides not less than a 2-year program of instruction that is acceptable for credit toward a bachelor's degree;
- B. a tribally controlled college or university; or
- C. a nonprofit educational institution offering certificate or apprenticeship programs at the postsecondary level.

Secondary School: In Louisiana, the term secondary school means any school configuration serving students in grades 9 through 12.<sup>2</sup>

Size, Scope, and Quality: The postsecondary local application requires eligible recipients to demonstrate how they intend to meet the programmatic requirements for *size, scope and quality*.

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<sup>2</sup> This definition was determined by the state of Louisiana.

Size: Postsecondary eligible recipients must provide an opportunity for students to become CTE concentrators.

Scope: Postsecondary CTE programs must align with business and industry as validated by a local or regional business advisory committee.

Quality: Postsecondary eligible recipients must provide students with an opportunity to earn an industry certification, program certificate, and/or licensure approved by the state AND postsecondary recipients must provide students with the opportunity to participate in a CTE program that is classified as High-Skill, High-Wage, and/or High-Demand.

Special Populations:

- A. individuals with disabilities;
- B. individuals from economically disadvantaged families, including foster children;
- C. individuals preparing for nontraditional fields;
- D. single parents, including single pregnant women;
- E. displaced homemakers; and
- F. individuals with limited English proficiency.

Support Services: Services related to curriculum modification, equipment modification, classroom modification, supportive personnel and instructional aids and devices.

## *Respective Role of “State Eligible Agency”*

The LCTCS, as the state eligible agency under the Perkins grant, receives the direct grant from the United States Department of Education (ED). However, the state of Louisiana has two agencies responsible for the administration and supervision of CTE. Through a Memorandum of Understanding (MOU), LCTCS has delegated to the Louisiana Department of Education (LDE) the responsibility for administering Perkins career and technical education enhancement related activities at the secondary level. LCTCS remains responsible for administering and supervising CTE activities at the postsecondary level. **The MOU, attached in the Appendix as A, describes the agreement between LCTCS and LDE to carry out CTE activities and articulates the responsibilities of both agencies.**

The LCTCS and LDE work collaboratively to ensure that academic skills, technical skills, and workplace readiness skills meet the needs of the students and industries. Businesses throughout the state are in partnership with both agencies to ensure that secondary and postsecondary graduates meet the needs of industries.

LCTCS as the pass-through agency for Perkins funds must ensure that all sub grantees are using sub grant funds in compliance with applicable federal and state requirements. As part of this responsibility, LCTCS must evaluate the risk of noncompliance for each sub grantee to determine appropriate monitoring (including the imposition of special conditions if warranted). For more information on LCTCS’ sub grantee monitoring procedures, see the Monitoring and Internal Audit section of this manual.

## *LCTCS Organizational Structure and Functions*

The LCTCS has a number of different offices. As not all offices have direct responsibilities for the administration of the Perkins grant, only those offices that have such responsibilities will be discussed here. These offices include: (1) the Office of External Affairs (2) the Office of Content; (3) the Office of Finance and Administration; and (4) the Office of Internal Audit.

- The Office of External Affairs manages the day-to-day grant functions of the Perkins grant. Particularly, the Office is responsible for calculating Perkins allocations, reviewing local budgets/plans, and monitoring recipients for programmatic compliance. The Office also acts as a liaison between LCTCS and the Perkins Coordinator for each recipient.
- The Office of Content is responsible for data collection and analysis. The Office of External Affairs is responsible for putting together the accountability section of the Consolidated Annual Report (CAR).
- The Office of Finance and Administration houses a number of sub-offices or divisions. These sub-offices/divisions include: Facilities, Finance, and Human Resources. The Finance and Administration Office is responsible for, among other things, overseeing the accounts payable and receivable functions at the state level as well as processing grant payments to eligible recipients, monitoring and managing the budget allocations for Perkins at the state level, and monitoring the procurement and inventory processes at the state level.
- The Internal Audit Office is responsible for monitoring recipients for fiscal compliance.

Also involved at the state level is the Louisiana Board of Regents, which must approve the majority of policy decisions regarding the Perkins grant program. The Louisiana Constitution authorizes the Board of Regents to plan, coordinate, and manage the budget for Louisiana's public higher education community. The agency also serves as the state liaison to Louisiana's accredited, independent institutions of higher learning. The Board of Regents is a policy-making and coordinating board only. It is not directly involved in overseeing the day-to-day operations of college campuses. For the purposes of the Perkins grant, day-to-day operations are handled by LCTCS, the Louisiana Carl Perkins Eligible Agency.

At the local level, postsecondary institutions receive Perkins funds as either a consortium or individual college or university. Funds are allocated to the college, university, or consortium based on the number of **full-time** federal Pell Grant recipients enrolled in CTE programs and the number of full-time Workforce Investment Act (WIA) supported students enrolled in approved CTE programs at all institutions that are part of the consortium. **For additional information see “Allocation of Federal Funds, Step 1”**. Funds allocated to consortiums must be used for purposes and programs that are mutually beneficial to all members of the consortium. Pursuant to section 132(a)(3) of Perkins, funds may not be reallocated to individual members of the consortium for purposes or programs benefitting only one member of the consortium.

Each consortium, university, or college (recipient) has a Perkins Coordinator who is responsible for the administration of the Perkins program for that recipient. Additionally, each recipient has a Certified Perkins Representative who is responsible for reviewing and approving all recipient

expenditures for allow ability (see Financial Management System: Overview of LCTCS Financial Management/Accounting System section for more information). Any recipient that does not have a Certified Perkins Representative must have all expenditures approved by LCTCS.

As part of the Louisiana College and Career Transitions program (see the Use of Funds at the State Level – Reserve section for more information), each recipient has at least one College and Career Transitions Coordinator (CCTC). The CCTC is responsible for, among other things, promoting linkages between secondary and postsecondary CTE programs and workforce development opportunities such as work-based learning, and coordinating professional development opportunities for administrators, counselors, and faculty involved in secondary to postsecondary linkages. Consortiums must ensure that each individual member in the consortium has access to and benefits from the CCTC.

### *Who is a CTE Student for Purposes of Perkins?*

Perkins grant funds may only be spent on programs and services that benefit CTE students. Thus, in order to understand how students may be served by LCTCS and recipients through the Perkins grant, it is important to understand what constitutes a CTE student under the Act. A CTE student for purposes of Perkins is one who elects to enroll in a CTE program, which is defined as a sequence of courses leading to an industry-recognized credential, certificate, or degree. Accordingly, a student who is taking a single CTE course, with no intent to pursue a sequence of CTE courses, would not qualify. All students who attend technical colleges (offering a CTE sequence of courses) that are part of the LCTCS system qualify as CTE students. Students who attend a community college or a college that is part of the University System of Louisiana must meet the aforementioned definition.

## **Use of Funds at State Level**

This section discusses the specific uses for which a state is authorized to spend its Perkins allocation, and how much must be spent towards each use.

### *Administration*

Pursuant to section 112(a)(3) of Perkins, a state shall spend no more than 5% or \$250,000, whichever is greater, for administration of the state plan. Administrative activities include: developing the state plan, reviewing a local plan, monitoring and evaluating program effectiveness, assuring compliance with all applicable federal laws, providing technical assistance, and supporting and developing state data systems relevant to the provisions of Perkins.

Typically, LCTCS spends its administrative allocation principally on salaries and, to a lesser extent, on equipment, supplies, and other consumables necessary to administer the Perkins program.

As noted below, there is a matching requirement under the administration allocation. The state must match, with non-federal funds and on a dollar-for-dollar basis, all Perkins funds spent on administration.

## *Leadership*

Pursuant to section 112(a)(2) of Perkins, a state may not spend more than 10% on leadership activities. Out of this 10%, not less than \$60,000 and not more than \$150,000 must be spent on services that prepare individuals for nontraditional fields (—nontraditional set-aside). Additionally, the state must spend an amount equal to not more than 1% of this 10% to serve individuals in state institutions, such as state correctional institutions and institutions that serve individuals with disabilities (—correction education set-aside).

There are specific mandatory leadership activities for which leadership funds under Perkins must be used:

1. an assessment of the CTE programs carried out with funds under this title, including an assessment of how the needs of special populations are being met and how the CTE programs are designed to enable special populations to meet state adjusted levels of performance and prepare the special populations for further education, further training, or for high-skill, high-wage, or high-demand occupations;
2. developing, improving, or expanding the use of technology in CTE that may include –
  - a. training of CTE teachers, faculty, career guidance and academic counselors, and administrators to use technology, including 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 technology fields, including nontraditional fields; or
  - c. encouraging schools to collaborate with technology industries to offer voluntary internships and mentoring programs;
3. professional development programs, including providing comprehensive professional development (including initial teacher preparation) for CTE teachers, faculty, administrators, and career guidance and academic counselors at the secondary and postsecondary levels, that support activities described in section 122 and –
  - a. provide in-service and pre-service training in CTE programs –
    - i. on effective integration and use of challenging academic and CTE provided jointly with academic teachers to the extent practicable;
    - ii. on effective teaching skills based on research that includes promising practices;
    - iii. on effective practices to improve parental and community involvement;

- iv. and on effective use of scientifically based research and data to improve instruction;
  - b. are high quality, sustained, intensive, and class-room-focused in order to have a positive and lasting impact on classroom instruction and the teacher 's performance in the classroom, and are not one-day or short-term workshops or conferences;
  - c. will help teachers and personnel to improve student achievement in order to meet the state adjusted levels of performance established under section 113;
  - d. will support 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 teachers and personnel –
    - i. stay current with the needs, expectations, and methods of industry;
    - ii. can effectively develop rigorous and challenging, integrated academic and CTE curricula jointly with academic teachers, to the extent practicable;
    - iii. develop a higher level of academic and industry knowledge and skills in CTE; and
    - iv. effectively use applied learning that contributes to the academic and career and technical knowledge of the student; and
  - e. are coordinated with the teacher certification or licensing and professional development activities that the state carries out under Title II of the Elementary and Secondary Education Act of 1965 and Title II of the Higher Education Act of 1965;
4. supporting CTE programs that improve the academic and career and technical skills of students participating in CTE programs by strengthening the academic and career and technical components of such CTE programs, through the integration of coherent and relevant content aligned with challenging academic standards and relevant CTE, to ensure achievement in –
    - a. the core academic subjects (as defined in section 9101 of the Elementary and Secondary Education Act of 1965); and
    - b. CTE subjects;
  5. providing preparation for nontraditional fields in current and emerging professions, and other activities that expose students, including special populations, to high-skill, high-wage occupations;
  6. supporting partnerships among local educational agencies, institutions of higher education, adult education providers, and, as appropriate, other entities, such as employers, labor organizations, intermediaries, parents, and local partnerships, to enable students to achieve state academic standards, and career and technical skills, or complete career and technical programs of study, as described in section 122(c)(1)(A);
  7. serving individuals in state institutions, such as state correctional institutions and institutions that serve individuals with disabilities;
  8. support for programs for special populations that lead to high-skill, high-wage, or high-demand occupations; and
  9. technical assistance for eligible recipients (Note that technical assistance is an allowable use under both the administration and leadership set-aside. In making a decision about whether a technical assistance activity should be budgeted under leadership or administration, LCTCS should keep in mind that all administrative expenditures must be matched with non-federal funds).



In addition to the mandatory uses, there are also a number of permissive uses on which LCTCS may spend some of its leadership funds:

1. improvement of career guidance and academic counseling programs that assist students in making informed academic and CTE decisions, including –
  - a. encouraging secondary and postsecondary students to graduate with a diploma or degree; and
  - b. exposing students to high-skill, high-wage occupations and nontraditional fields;
2. establishment of agreements, including articulation agreements, between secondary school and postsecondary CTE programs in order to provide postsecondary education and training opportunities for students participating in CTE programs;
3. support for initiatives to facilitate the transition of sub-baccalaureate CTE students into baccalaureate degree programs, including –
  - a. statewide articulation agreements between associate degree granting career and technical postsecondary educational institutions and baccalaureate degree granting postsecondary educational institutions;
  - b. postsecondary dual and concurrent enrollment programs;
  - c. academic and financial aid counseling; and
  - d. other initiatives –
    - i. to encourage the pursuit of a baccalaureate degree; and
    - ii. to overcome barriers to participation in baccalaureate degree programs, including geographic and other barriers affecting rural students and special populations;
4. support for career and technical student organizations, especially with respect to efforts to increase the participation of students who are members of special populations;
5. support for public charter schools operating CTE programs;
6. support for CTE programs that offer experience in, and understanding of, all aspects of an industry for which students are preparing to enter;
7. support for family and consumer sciences programs;
8. support for partnerships between education and business or business intermediaries, including cooperative education and adjunct faculty arrangements at the secondary and postsecondary levels;
9. support to improve or develop new CTE courses and initiatives, including career clusters, career academies, and distance education, that prepare individuals academically and technically for high-skill, high-wage, or high-demand occupations;
10. awarding incentive grants to eligible recipients –
  - a. for exemplary performance in carrying out programs under this Act, which awards shall be based on –
    - i. eligible recipients exceeding the local adjusted levels of performance established under section 113(b) in a manner that reflects sustained or significant improvement;
    - ii. eligible recipients effectively developing connections between secondary education and postsecondary education and training;

- iii. the adoption and integration of coherent and rigorous content aligned with challenging academic standards and technical coursework;
  - iv. eligible recipients' progress in having special populations who participate in CTE programs meet local adjusted levels of performance; or
  - v. other factors relating to the performance of eligible recipients under this Act as the eligible agency determines are appropriate; or
- b. if an eligible recipient elects to use funds as permitted under section 135(c)(19);
11. providing for activities to support entrepreneurship education and training;
  12. providing CTE programs for adults and school dropouts to complete their secondary school education, in coordination, to the extent practicable, with activities authorized under the Adult Education and Family Literacy Act;
  13. providing assistance to individuals, who have participated in services and activities under this title, in continuing the individuals' education or training or finding appropriate jobs, such as through referral to the system established under section 121 of Public Law 105–220;
  14. developing valid and reliable assessments of technical skills;
  15. developing and enhancing data systems to collect and analyze data on secondary and postsecondary academic and employment outcomes;
  16. improving –
    - a. the recruitment and retention of CTE teachers, faculty, administrators, and career guidance and academic counselors, including individuals in groups underrepresented in the teaching profession; and
    - b. the transition to teaching from business and industry, including small business; and
  17. support for occupational and employment.

### *“Pass Through” to Eligible Recipients*

Pursuant to section 112(a)(1) of Perkins, at least 85% of a state's Perkins grant must be distributed to eligible recipients. (LCTCS also takes advantage of the optional reserve which allows LCTCS to reserve up to 10% of the 85% for uses consistent with section 135, but which may be allocated outside the section 132 formula. The reserve is explained in more detail in the next section.)

As required by Perkins section 135(d), a recipient may not use more than 5% of its sub grant for administrative expenditures. The remaining 95% must be spent on activities that are consistent with section 135. See Uses of Funds at the Local Level for more information.

### *Reserve*

Pursuant to section 112(a)(1) of Perkins, a state may reserve not more than 10% of the 85% to make grant awards to eligible recipients to carry out the activities enumerated in section 135 of Perkins. LCTCS takes advantage of this optional reserve through the Louisiana College and Career

Transitions Program. Every year LCTCS reserves 10% of the —pass through to eligible recipients for this program and divides the funds evenly among the sixteen regions to carry out activities under this program. Per the requirements of the Perkins statute, LCTCS ensure that all reserve funds are provided to eligible recipients that meet LCTCS’s definition of rural, high percentage or high number of CTE students. LCTCS utilizes rural allocation option for the disbursement of reserve funds. LCTCS defines “rural” as those outside Census places with a population greater than or equal to 2,500.

The reserve funds are allocated to each region separate from the basic grant funds, but review of the application for these funds and award of the funds occur at the same time as for the basic grant funds. CCTC’s aligned with colleges in metropolitan areas, serve the surrounding rural parishes. Perkins IV provides flexibility for serving rural areas as well as utilization of the funds for innovative initiatives.

### **Louisiana College and Career Transitions Program**

The Louisiana College and Career Transitions Program is a statewide effort to help ease student transitions to college and/or careers through implementation of strategies including articulation, dual enrollment, career awareness, career pathways, and business and industry partnerships. The program is organized around 16 partnerships, consisting of high schools, postsecondary institutions, and business and industry representatives. Members of the partnership meet quarterly to discuss implementation of strategic initiatives that support successful student transitions through collaborative efforts. The priorities are listed in the local application plan.

In addition to these activities, each region funds at least one College and Career Transition Coordinator (CCTC), who is responsible for promoting linkages between secondary, postsecondary, and workforce development, in addition to aiding secondary and postsecondary faculty and staff in gaining information and skills to support career awareness, planning, and exposing students to information about high-skill, high-wage, and high-demand occupations. Regions must ensure that each individual member in the consortium has access to and benefits from the CCTC.

## **Allocation of Federal Funds**

The State Carl Perkins Director is responsible for allocating funds made available under the Perkins grant. LCTCS learns the amount of its Perkins grant award from ED generally between February and April (for the grant period starting the following July 1). Based on this figure, the State Carl Perkins Director will budget not more than 5% or \$250,000, whichever is greater, for administration, not more than 10% for leadership, and the remaining 85% for the pass through to eligible recipients and the reserve.

As provided for under section 112(a)(2), the State Carl Perkins Director will also make a determination regarding the allocation for corrections education and nontraditional services. To make the determination regarding the amount of funds to allocate to corrections education, the

State Carl Perkins Director will review the prior year 's allocation and the needs of individuals in state institutions. To determine the allocation and activities for nontraditional services, the State Carl Perkins Director will review performance indicator data, past fiscal year nontraditional services activities, and needs of the colleges. Based on the information reviewed the State Carl Perkins Director will determine the set-aside amount, between \$60,000 and \$150,000.

Funds are allocated to sub-recipients based on the number of **full-time** federal Pell Grant recipients enrolled in CTE programs and the number of full-time Workforce Investment Act (WIA) supported students enrolled in approved CTE programs at all institutions and those that are part of the consortium. Funds allocated to consortiums must be used for purposes and programs that are mutually beneficial to all members of the consortium. Pursuant to section 132(a)(3) of Perkins, funds may not be reallocated to individual members of the consortium based on the individual member 's Pell Grant or WIA count or for purposes or programs benefitting only one member of the consortium.

The steps for determining the distribution to eligible recipients are as follows:

### **STEP 1 – Collect Number of Pell Grant and WIA Recipients at Colleges**

Pursuant to section 133 of the Perkins statute, Louisiana elected to seek a waiver for allocating Perkins funds at the postsecondary level. Thus, the distribution to postsecondary recipients is based on the number of **full-time** federal Pell Grant recipients enrolled in CTE programs and the number of full-time WIA supported students enrolled in approved CTE programs (not including students receiving support for short-term training). In order to determine the distribution to postsecondary recipients, the State Carl Perkins Director sends an email to the Perkins Coordinator for each recipient asking them to report:

- The number of **full-time** Pell Grants awarded to students enrolled in approved CTE programs leading to the attainment of an Associate 's Degree, a Technical Diploma, or a Certificate of Technical Studies. The Pell count is unduplicated; therefore, if a student received a Pell Grant for both the fall and spring semesters that student is counted once.
- The number of **full-time** WIA supported students enrolled in approved CTE programs. This count does not include students receiving support for short-term training earning less than one of the credentials mentioned above. A student may be a Pell recipient *and* a WIA participant for purposes of the count.
- **Students must be enrolled in a CTE program of study. Students enrolled in prerequisite courses, awaiting admission into the program, should **NOT** be included in the count.**

This email is sent to the Perkins Coordinators in March and the Perkins Coordinators must have the data back to the State Carl Perkins Director by the middle of April. Perkins Coordinators are asked to report the figures in a form provided at the time the March email goes out. Any eligible recipient that fails to meet the deadline may not be eligible to receive funds for the program year starting on July 1. **Inaccurate or undocumented figures by an eligible recipient could result in that**

eligible recipient having to pay back Perkins funds. Documentation supporting the figures must be submitted to LCTCS with the data document.

### **STEP 2 – Calculate Percentage**

Using the above-collected numbers, each eligible recipient's percentage of state-wide Pell Grant and WIA recipients is calculated by taking the number of Pell Grant and WIA recipients for each eligible recipient and dividing that number by the total number of Pell Grant and WIA recipients in CTE programs in the state.

### **STEP 3 – Calculate Allocation**

Finally, each sub recipients' allocation is calculated by multiplying the percentage obtained in Step 2 by the total amount of funds being passed through to eligible recipients (minus the amount of the reserve).

### **STEP 4 – Reserve Amount**

LCTCS takes advantage of the optional reserve in section 112(c) of Perkins. Accordingly, in making the allocation determinations, the State Carl Perkins Director will set aside 10% of the 85% for the pass through to postsecondary eligible recipients. The 10% is then divided equally by the number of regions. Each region receives an equal amount of the reserve for activities consistent with the College and Career Transitions Program.

## **Accountability Requirements**

The Perkins grant is integrally tied into an accountability system, the purpose of which is to assess the effectiveness of the state and the eligible recipients of the state in achieving statewide progress and continuous improvement in CTE, and to optimize the return on investment of federal funds. This section discusses how effectiveness is measured, the levels of effectiveness and how they are reached, and how effectiveness is reported to ED.

### *Core Indicators of Performance*

Effectiveness in CTE is assessed through performance measures. These measures are called indicators of performance. There are five core indicators of performance at the postsecondary level. The core indicators of performance include:

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

At LCTCS, these statutory core indicators of performance are tracked at the postsecondary level. Indicators of performance are each assigned a specific number and are reflected in 6 separate indicators at the postsecondary level (designated by the letter P, applies to technical community colleges, community colleges, and universities):

At the postsecondary level, the following definitions apply:

CTE Participant: a postsecondary student who has earned 1 or more credits in any CTE program area.

CTE Concentrator: a postsecondary student who completes at least 12 academic (**non-developmental**), or CTE credits within a single sequence of courses/pathway that is comprised of 12 or more academic and technical credits and terminates in the award of an industry-recognized credential, a certificate, or a degree.

## *Levels of Performance*

Each core indicator of performance has an established level of performance, at the state level and at the local level, by which the core indicator is measured from year to year. Using this measure, the recipients' and the state's progress can be assessed. The level of performance is measured by a percentage and the state and recipients must meet their adjusted level of performance by 90%. For example, in the program year 2014-15, the state adjusted level of performance for core indicator 5P1 (Credential, Certificate, or Degree) was 18.65%. The actual level of performance reached by the state that year was 16.79%. The actual level of performance was within 90% of the adjusted level of performance meaning that the state met its level of performance for that core indicator in that program year.

### **State Levels of Performance**

The state levels of performance are arrived at through negotiation between LCTCS and the U.S. Secretary of Education. The levels of performance are negotiated every year and, as noted above, are expressed as a percentage.

### **Local Levels of Performance**

Eligible recipients at the postsecondary level are given the opportunity to accept the state 's agreed-upon levels of performance. **If the recipient is already performing above the state's agreed-upon level of performance, it cannot accept the state's level of performance.** In this case, the recipient may negotiate with the state to set a level of performance that is higher. The local agreed upon levels of performance are negotiated every two years. Increases in levels will be negotiated based on actual performance in the previous two years. Decreases in levels of performance may only be requested based on major unanticipated circumstances, such as major disasters, significant losses in student population, or school closures/closure of CTE programs resulting in major decreases in student populations which will affect the calculation of the performance indicator. Additionally, an unanticipated circumstance that can be documented, and that impacts the performance levels of students, may be accepted.

Requests for decreases in levels should be made in writing at the same time as the annual local application plan is submitted. It is the recipient's responsibility to provide documentation showing that the event actually resulted in a decrease in the agreed upon level of performance. **The request for a decreased level may not result in a level less than the state required level of performance.**

### **Consolidated Annual Report ("CAR")**

Each December, LCTCS, in collaboration with LDE, must prepare and submit a Consolidated Annual Report (CAR) to USDOE regarding the progress of the state in achieving the state adjusted levels of performance.

For each core indicator of performance, disaggregate data for different categories of students, broken down by race and ethnicity and special population, is required. The CAR also includes a Financial Status Report showing the amount of funds spent on each part of the statute and a narrative describing the activities that the state is carrying out with the grant funds.

**The Institutional Research Office is responsible for data collection. Training on data collection and reporting is given to recipients in September/October. Recipients are given instructions for reporting performance data at the training and the reports are due back at the System office by mid-November.**

Additionally, LCTCS has a Data Sharing Agreement with the Louisiana Workforce Commission (LWC). Under this agreement, LWC, at the request of LCTCS, will share job training and placement data, and unemployment data. LCTCS uses this data in coordination with the data obtained from the colleges to report on performance measures in the CAR.

The State Carl Perkins Director works with LDE to create the narrative that is part of the CAR.

### **Financial Status Report (“FSR”)**

As noted above, financial status reports (FSR) must be submitted as part of the CAR each December. A final FSR, for the grant that was closed out the past September, and an interim FSR, for the grant that is still opened, must be submitted. Gathering the information and creating the FSR is the responsibility of the Grant Accounting Analyst in the Finance Division of the Finance and Administration Office.

Project Completion Reports from all recipients, including LDE, for all grant funds, are due to LCTCS by August 15. The Project Completion Reports contain a final summary of the recipients’ most recent approved budget, the amount of funds requested by reimbursement, the amount of funds expended, and the amount of unobligated funds. **Beginning with the 2016-2017 fiscal year, the reports will be completed in the eGrants System.**

In October, the Grant Accounting Analyst will run the appropriate expenditure reports for the grants in question. Using the information from the expenditure reports and the information obtained in the Project Completion Reports, the Grants Accounting Analyst will enter the necessary information into the FSR. The Grants Accounting Analyst will get information regarding non-federal expenditures from the Director of Fiscal Affairs. The completed FSR is given to the State Carl Perkins Director to be submitted with the CAR to USDOE.

### *Improvement Plans*

If the state or a recipient fails to meet at least 90% of the adjusted level of performance on any core indicator, the state or recipient must develop and implement a program improvement plan for the program year after the program year during which the adjusted level of performance was not met, for each adjusted level or performance that was not met. The program improvement plan (Appendix C) is essentially a corrective action plan that details the steps that the state or recipient will take to ensure that it meets the adjusted level of performance in the following year.

At the local level, if a recipient has not met one or more adjusted level(s) of performance for a program year, that recipient must submit a local program improvement plan along with other necessary documentation (discussed in the Local Application Plans section of this manual) in order to receive its Perkins allocation for the upcoming program year. The improvement plan must be approved by LCTCS prior to the recipient receiving its award letter for the upcoming program year. **Additionally, the recipient must submit quarterly reports that support implementation of the**



program improvement plan (Appendix D). Review of improvement plans and supporting documentation will be included in Carl Perkins programmatic monitoring.

**The improvement plan must be sufficient in scope to achieve the stated measurable outcomes. Responsibility for data collection, reporting of data, etc. must be identified.**

LCTCS may, after due process safeguards, withhold from a recipient all or a portion of the recipient's allotment if the recipient:

1. Fails to implement an improvement plan;
2. Fails to make any improvements in meeting any local adjusted level of performance for the core indicator identified in an improvement plan within the first year of the plan's implementation; or
3. Fails to meet at least 90% of an agreed upon local adjustment level of performance for the same core indicator of performance for 3 consecutive years.

### *State College and Career Transitions Program Priorities*

In the LAP, LCTCS will list a number of state priorities that recipients must collect data and report on in regards to the College and Career Transitions program.

**These priorities include:**

1. Increasing the number of high school seniors making application to postsecondary institutions;
2. Increasing the number of high school seniors making application to federal financial assistance;
3. Increasing the number of high school students participating in CTE dual enrollment programs;
4. Increasing the number of high school students participating in CTE articulated credit opportunities;
5. Increasing the number of implemented CTE Programs of Study/Career Pathways that align with current industry standards.

Procedures for data collection regarding these priorities will be issued each year with the local application plan instructions (see the Local Application Plans section of this manual for more information).

Often, two or more Perkins recipients will share one College Career & Transition Coordinator which will serve all students in the region he or she serves regardless of his or her post-secondary affiliation. The CCTC will be identified in all reports and is accountable for ensuring the priorities of the CCT program are met, collecting and reporting data, and completing quarterly and annual reports.

<b>Priority</b>	<b>Measure</b>	<b>Performance Level</b>
<b><i>Increasing the number of high school seniors making application to postsecondary institutions.</i></b>	Denominator=number of seniors in the region served. Numerator=number of seniors applying for post-secondary education (data collected from multiple sources including Career Coaches, HS Counselors, Etc.)	Baseline data should be collected as follows: July 1, 2015- June 30, 2016
<b><i>Increasing the number of high school seniors making application to federal financial assistance.</i></b>	Denominator=number of seniors in the region served. Numerator=number of seniors making application for federal financial assistance. Information available by high school from FAFSA.ed.gov	Baseline data should be collected as follows: July 1, 2015- June 30, 2016
<b><i>Increasing the number of high school students participating in CTE dual enrollment programs.</i></b>	Denominator=number of students eligible for dual enrollment (will need to work on what this means). Numerator=number of students participating in dual enrollment (non-duplicated and regardless of post-secondary institution)	Baseline data should be collected as follows: July 1, 2015- June 30, 2016
<b><i>Increasing the number of high school students participating in CTE articulated credit opportunities.</i></b>	Denominator=number of students eligible for articulated credit (will need to work on what this means). Numerator=number of students participating in articulated credit (non-duplicated and regardless of post-secondary institution)	Baseline data should be collected as follows: July 1, 2015- June 30, 2016
<b><i>Increasing the number of implemented CTE Programs of Study/Career Pathways that align with current industry standards</i></b>	<b>Number of implemented CTE Programs of Study/Career Pathways developed, updated, and/or expanded to align with business and industry during the fiscal year.</b>	Baseline data should be collected as follows: July 1, 2015- June 30, 2016

# Uses of Funds at the Local Level

This section discusses the specific uses of funds for which an eligible recipient is authorized to spend its Perkins allocation, and how much must be spent towards each use.

## *Administration*

As required by Perkins section 135(d), a recipient may not use more than 5% of its sub grant for administrative expenditures. Administrative activities are those activities necessary for the proper and efficient performance of the eligible recipient's duties under Perkins, including the supervision of such activities. *See* section 3(1) of the Perkins Act. Administrative activities do not include curriculum development, personnel development, or research activities. Any cost that supports the management of the Perkins program is administrative in nature. Examples of allowable administrative costs include, but are not limited to, the salary costs associated with the development of the local application plan. Additionally, all Perkins-funded travel by a college administrator must come out of the local administrative set-aside. (See the Basic Cost Principles Travel and Transportation section for more information.) Administrative costs must be tracked separately from program costs.

## *Program Activities*

The remaining 95% of a recipient's sub grant must be spent on activities that are consistent with section 135. Pursuant to the Perkins statute, there are certain mandatory and permissive uses for the grant funds received by recipients.

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 OCTAE's policy that while a recipient must demonstrate that they are complying with all mandatory uses, the recipient does not have to use federal Perkins funds to satisfy all required uses. *See* OCTAE Non-Regulatory Guidance, version 1.0, Question D.11 (Jan 9, 2007), available at <http://cte.ed.gov/perkinsimplementation/nrg.cfm>. 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 this Act; or
    - ii. reporting data under this 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 this Act.

Although Perkins grant funds may not be used towards remedial *courses*, OCTAE 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. OCTAE 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. OCTAE 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 was remedial.

Perkins funds may not be used for construction, renovation, or remodeling of facilities.

Examples of allowable uses of basic grant funds at the college level include, but are not limited to:

- acquisition of equipment, print, visual, and audio career-guidance resources for use by the counseling team in the delivery of career-development guidance and counseling;
- acquisition of equipment, instructional materials, and resources for the delivery of instruction in career-orientation programs;
- acquisition of linguistically appropriate CTE programs, services, and activities for individuals, both secondary and adult, who are members of special populations;
- development and acquisition of curriculum materials that include the essential knowledge and skills as established by the LCTCS Board;
- acquisition of new or improved instructional resources;
- modification or upgrade of equipment to meet current business and industry specifications;

- in-service training of both academic and CTE teachers to integrate academic and career and technical skills;
- development and implementation of CTE programs that are strongly tied to economic development efforts in the state;
- development and implementation of programs for CTE students that address all aspects of an industry in high-skill, high-wage, or high-demand occupations;
- acquisition of new materials promoting nontraditional fields;
- in-service activities for training sponsors from business and industry;
- allowable travel expenses (see Travel and Transportation under the Recipient – Specific Items of Cost section);
- recruitment and affirmative outreach activities to assure access to quality CTE programs in the most integrated setting possible for students who are members of special populations;
- work-based learning programs, i.e. internship, joint programs, services and activities with community-based organizations, and apprenticeship programs;
- acquisition of linguistically appropriate assessment and other CTE instructional and supportive material for individuals with limited English proficiency.

### Local Application Plans

Pursuant to the Perkins statute, in order for an eligible recipient to be allocated Perkins grant funds, the eligible recipient must submit a local application plan (LAP), which must be approved by LCTCS. A LAP is submitted by the recipients on a yearly basis. An approved Perkins LAP constitutes an agreement between the recipient and LCTCS.

### *Local Application*

The LAP describes how each recipient’s CTE programs will be carried out with Perkins grant funds, how CTE activities will be carried out with respect to meeting state and local adjusted levels of performance, and how the recipient will ensure compliance with Perkins and state requirements. Activities described in the LAP should be employed as part of a three-year strategic planning process. As the focus of Perkins is on the improvement of CTE, it is imperative that an eligible recipient’s narrative discuss how the eligible recipient plans to use Perkins funds over the course of a three-year period to improve its CTE programs and services/activities for CTE students. Eligible recipients can request a waiver, as needed during a three year grant period, if the career clusters/pathways focus areas change due to modifications in the LAP goals and/or if regional labor market demands change. Additionally, each budget line item must be tied to improvement of CTE.

The Perkins annual local application is comprised of five sections:

- **Section I:** Introduction, Timeline, and Instructions
- **Section II:** Local Application
  - Coversheet – eligible recipient’s contact information and checklist

- Three Year Plan
- Narrative
- Evaluation
- Budget Narrative
- Budget Forms
- Reserve Funds Application (College and Career Transitions Program)
- Reserve Funds Budget Forms
- Improvement Plan, if appropriate
- **Section III:** Signature Forms and Assurances
- **Section IV:** LAP Review Forms (used by LAP review committee in review process)
- **Section V:** Resources

Eligible recipients are required to complete and submit to LCTCS the required elements of the application through the LCTCS Electronic Grants System (eGrants).

All documents requiring signatures must be signed in blue ink and uploaded into eGrants during the LAP submission process.

### CARL PERKINS LOCAL APPLICATION – THREE YEAR PLAN

Goal(s):					
Year 1- Objectives (2014-15)	Outcomes	Year 2- Objectives (2015-16)	Outcomes	Year 3- Objectives (2016-17)	Outcomes

#### College and Career Transitions Program

As part of the College and Career Transitions Program, CCTCs are responsible for implementing activities and providing data centered around five key priorities, which must be addressed in the LAP:

- Increasing the number of high school seniors making application to postsecondary institutions;
- Increasing the number of high school seniors making application to federal financial assistance;
- Increasing the number of high school students participating in CTE dual enrollment programs;
- Increasing the number of high school students participating in CTE articulated credit opportunities;
- Increasing the number of implemented CTE Programs of Study/Career Pathways that align



with current industry standards.

Additionally, CCTCs assist in the expansion, updating, or development of at least one Program of Study/ Career Pathway each program year that leads to an industry recognized credential, certificate, diploma, or a degree in a high-skill, high-wage, or high-demand occupational area. Note: The CCTC will work with business and industry to ensure alignment of Programs of Study/Career Pathways with current industry standards.

The College and Career Transitions Program is funded through the Reserve set-aside of the Carl Perkins Grant. Reserve funds have specific requirements for utilization. Louisiana elected to utilize the Reserve funds for CCTC activities. The requirements for this program are based on the Perkins Reserve requirements.

### COLLEGE & CAREER TRANSITIONS PROGRAM – THREE YEAR PLAN

Goal(s):					
Year 1- Objectives (2014-15)	Outcomes	Year 2- Objectives (2015-16)	Outcomes	Year 3- Objectives (2016-17)	Outcomes

### *Budget*

As part of the LAP, all recipients must include a detailed budget and budget narrative for both the basic grant funds and the reserve funds. The budget narrative should provide detail for all line items listed in the detailed budget, state which statutory mandatory or permissive use the line item corresponds to, and should describe how the proposed expenditure will improve the CTE program for which the line item is included.

Recipients must classify all proposed expenditures within the following categories:

1. Salaries – the gross amount paid to permanent and temporary employees of the recipient, this should include anticipated overtime, sabbatical leave, instruction time and stipends, including personnel substituting for those permanent positions.

2. Related Employee Benefits – fringe benefit payments, which may include, Social Security, Worker’s Compensation, deferred compensation, federal unemployment compensation, state unemployment compensation, retirement, and health insurance.
3. Professional Services – pay to independent contractors performing professional services (see Procurement section for a more detailed explanation). All professional service contracts entered into by eligible recipients must be submitted to LCTCS for review. Professional service contracts valued at or above \$50,000 must also be approved by the System President (or designee) and the LCTCS Board of Supervisors.
4. Operating Services – pay to independent contractors performing outside services, other than professional services. Examples include, but are not limited to, shipping, registration, subscriptions, advertising, and printing.
5. Travel-in-State and Out-of-State – expenditures relating to all in-state and out-of-state travel.
6. Supplies – cost of all consumable supplies (see Property Management Section for definitions).
7. Property Acquisitions – cost of all equipment and non-consumable supplies (see Property Management section for definition).
8. Other Charges – expenditures that would not fall into one of the other categories. Each potential expenditure classified as —other must be clearly listed and explained.

Each recipient’s budget documentation must be carefully reviewed for allow ability and approved by the recipient’s Certified Perkins Representative. As noted above, the budget documents must be submitted to LCTCS at the same time as the LAP and will be reviewed according to the procedure outlined below.

## *Local Application Plan Review Process*

Each year, LCTCS must review all eligible recipients’ LAPs to ensure compliance with Perkins. The process includes providing technical assistance to recipients in their planning process. The review is conducted in two parts. There is a review of the local application and if appropriate, the improvement plan, and a review of the budget.

The local application and application for reserve funds is reviewed by a review committee. In March or April, the State Carl Perkins Director will appoint the members of the review committee. The review committee will be comprised of, but not limited to, representatives from the following LCTCS offices and other agencies: The Finance and Administration Office; the Workforce Solutions Office; the Louisiana Workforce Commission (LWC); the Louisiana Board of Regents (BOR), and the Office of Louisiana Economic Development. Prior to the LAP submission due date, the Executive Director Career and Technical Education/State Perkins Director will bring the

review committee together for training to ensure consistency in the review process and familiarity with using eGrants. During the review process, if there are questions or problems with the local application (for the basic grant or reserve funds), or improvement plan, a review committee member will contact the recipient's Perkins Coordinator. The review committee will correspond and exchange comments and drafts with the Perkins Coordinator until all issues are resolved.

The budget for both the basic grant and reserve funds is reviewed by staff in the Finance Division of the Finance and Administration Office and the State Carl Perkins Director. Each budget will be reviewed to ensure that all line items relate to the improvement of CTE, all items are allowable under Perkins and EDGAR, allocable to the Perkins grant, and necessary and reasonable (see the Allowable Costs section from more information). During the review process, if there are questions or problems with the budget for the basic grant or the reserve funds, the State Carl Perkins Director will contact the recipient's Certified Perkins Representative (or Perkins Coordinator if the recipient does not have a Certified Perkins Representative). The State Carl Perkins Director will send to the Certified Perkins Representative the budget review form with the reviewers' comments and required changes. Within a reasonable amount of time, the Certified Perkins Representative will submit a revised budget. This process will continue until the budget is approvable.

## *State Requirements*

While all local plans and budgets will be reviewed for compliance with federal requirements on local uses of funds, LCTCS maintains a set of requirements that recipients must adhere to and will review local plans and budgets to ensure that recipients are in compliance. Requirements regarding payroll and time distribution and allowable and unallowable items of cost are detailed in the Fiscal Grants Management and Compliance with EDGAR section. LCTCS's requirements are listed below:

1. The focus of the Perkins Act is on continuous improvement in CTE. As such, generally a recipient should not continue to spend funds on a specific activity for more than three consecutive years, unless new additions and improvements are continuing to be made to the program.
2. Each year, the LAP will include an updated list of career clusters approved by the Louisiana Board of Regents as high-wage, high-demand, or high-skill occupational areas. Under each cluster, a number of approved programs of study/career pathways are listed. If a recipient would like to use funds for a program not provided for in the list of career clusters, the recipient must provide justification in the LAP that the program is a high-wage, high-demand, or high-skill occupation in the local workforce investment area that the recipient is serving. Recipients must use local workforce investment area data to justify programs that may not be on the approved list in the LAP. Lack of sufficient justification will lead to a denial of funding for the desired program.
3. All recipients in the same economic/geographic region (center of excellence) may only spend funds on up to three of the same cluster areas in a given year. The three clusters are determined through the regional planning meeting with secondary partners and other

stakeholders. A fourth cluster may be requested as a waiver. The waiver must be approved through the application process.

4. **Recipients may spend no more than 50% of their Perkins allocation on equipment.** In the event that a recipient would like to spend over the 50% maximum, the recipient may request an exception to this rule from LCTCS, providing justification for the exception. LCTCS will only grant such a waiver if the equipment sought corresponds to a high-wage, high-demand, or high-skill occupation. Further, only waivers up to 70% will be approved. The recipient must receive written approval from LCTCS in order for a budget with more than 50% allocated to equipment to be accepted for funding. *This rule does not apply to the budget for reserve funds.* All equipment must be purchased by December 20.
5. **Recipients may spend no more than 50% of their Perkins allocation on salaries and benefits.** In the event that a recipient would like to spend over the 50% maximum, the recipient may request an exception to this rule from LCTCS, providing justification for the exception. The recipient must receive written approval from LCTCS in order for a budget with more than 50% allocated to salaries to be accepted for funding. *This rule does not apply to the budget for reserve funds.*

## *Timeline of Review Process*

An outline of the review process is contained below.

### **Early March – Pell Grant and WIA Count Data Due to LCTCS**

All Pell Grant and WIA count data is due back to LCTCS in March. The State Carl Perkins Director will begin determining grant allocations. Once the allocations are determined, the State Carl Perkins Director will send written notification to all eligible recipients notifying them of their expected allocation amount. In the meantime, eligible recipients should continue drafting their LAP based on last year's allocation amount.

### **Mid-March**

The State Carl Perkins Director appoints and trains review committee members. Perkins Coordinators will receive an email requesting Pell Grant and WIA counts.

### **Mid-March – Notification that eGrants is open**

In mid-March, eGrants will open. Recipients may begin entering the application and supporting documentation.

Eligible recipients should begin drafting their LAP based on the previous year's allocations.

### **End of April/Beginning of May – LAP Submissions Due to LCTCS**

The LAP must be submitted via eGrants on or before the deadline. After the deadline, eGrants closes for recipient utilization. After the submission deadline State Carl Perkins Director will review each LAP to ensure completeness. Each part of the submission (local application, improvement plan, and budget) will be date-stamped through eGrants.

### **Mid-May – Review of LAP Submissions by LCTCS**

LCTCS reviews the LAPs. The review committee will review all local application and improvement plans according to the process explained above. When a local application or improvement plan is deemed approvable by the committee, the local application or improvement plan will receive an additional date stamp signifying approval. The Executive Director of Career and Technical Education/State Perkins Director and certified representatives from the Finance Division will review the budgets according to the process explained above. When the budget is deemed approvable, it will receive an additional date stamp signifying approval.

### **July 1 – All LAP Submissions Approved and Grant Program Year Begins**

Award notifications are distributed. The award notification will state the recipient 's basic grant allocation and reserve funds allocation amount, the period of obligation, and will be signed by the State Carl Perkins Director.

### *Substantially Approvable Application*

Pursuant to EDGAR section 76.708, LCTCS may allow a recipient who has submitted a substantially approvable application to begin to obligate funds even though the recipient 's LAP may not be finally approved. If, due to problems with the local application or budget section of the LAP, the LAP has not been approved by the July 1 date, but other than a few minor discrepancies would be approvable, LCTCS will provide that recipient with notification on July 1 that the recipient's LAP is substantially approvable. After the recipient has received notification that the recipient's LAP is substantially approvable, the recipient may begin to obligate funds. The recipient's grant award, however, will not be issued by LCTCS until the LAP has received final approval by LCTCS. Any obligations incurred by a recipient that are determined to be outside of the approved budget shall not be reimbursed with Perkins funds.

### *Budget Amendment Review Process*

Recipients are allowed to request amendments to their budgets throughout the program year. A budget amendment may be necessary when (1) additional funds are awarded after the original allocation, or (2) the needs of the recipient or a specific program vary from the approved application

When a recipient determines that a budget amendment is necessary, the recipient must complete the budget amendment process through eGrants. The recipient must include a description of the

object codes being affected and a justification for the amendment. The justification must explain exactly why the amendment is necessary. Unclear or imprecise justifications will result in the amendment not being approved.

The completed Budget Amendment must be submitted via eGrants by the Primary User. If the amendment is approved, the effective date will be the date that the State Carl Perkins Director approved the amendment via eGrants. No more than one budget amendment per quarter is recommended. However, if an unexpected need arises, LCTCS will consider additional amendments. The final budget amendment deadline is **May 1**. If this date falls on a weekend or holiday, the final deadline is the next business day.

# Programmatic Fiscal Requirements

## *Supplement Not Supplant*

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:

- LCTCS or one of the recipients uses Perkins funds to provide services that LCTCS or one of the recipients is required to make available under another federal, state or local law; or
- LCTCS or one of the recipients uses Perkins funds to provide services that LCTCS or the recipient provided with non-Perkins funds in the prior year; or
- LCTCS or one of the recipients 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 LCTCS or 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.

If presumed supplanting occurred, due to a reduction in nonfederal funds or a change in the state 's priorities, LCTCS and/or the recipient will 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. If LCTCS or a recipient uses Perkins funds to support activities that otherwise would be funded with state or local funds, the activities funded must be allowable under Perkins. **All recipients must receive prior approval from the state director to use Perkins funds where non Perkins funds had been used in the past. This prior approval must be maintained by the recipient on file with all other justification documentation.**

## *Maintenance of Effort*

As required by the Perkins statute, LCTCS, in collaboration with LDE, must be able to demonstrate that the state spent the same amount in state funds on CTE programs from year to year. The calculation may be done on a per-pupil basis (amount spent per CTE student) or on an aggregate basis (the total spent on CTE). Louisiana must maintain 100% of the prior year 's efforts, unless Louisiana receives a smaller allocation from USDOE. In that case, Louisiana may reduce its efforts proportionally.

In computing Maintenance of Effort, the year prior to the current year is compared with the year before that (in 2015, state expenditures from 2014 will be compared with state expenditures in 2013). The computation must exclude capital expenditures, special one-time projects, and the cost of pilot programs.

### **Maintenance of Effort Report**

LCTCS requires all recipients to complete a Maintenance of Effort Report each year detailing the amount of state funds used by the recipient to support CTE. **Beginning in fiscal year 2017, the MOE report will be submitted via LCTCS eGrants.** The report is due to LCTCS by July 15. If this date falls on a weekend or holiday, the report will be due on the next business day.

### **Matching**

As discussed more fully above, states are authorized under Perkins to use a certain percentage of their total allocation for administrative activities. However, the state must match, with nonfederal funds and on a dollar-for-dollar basis, all Perkins funds spent on state administration. There is no match on local administration.

### *Hold Harmless*

In addition to the matching requirement, Perkins requires that states maintain the same amount of non-federal expenditures for Perkins state administration from year to year. In other words, LCTCS can spend no less non-federal funds on Perkins administration than it did in the previous year.

### **Program Income**

Program Income means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided in 200.307. Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties of patents and copyrights, and principal and interest on loans made with Federal award funds.

Refer to Appendix G – Program Income.



# The Monitoring Process

LCTCS, as the pass-through agency, is responsible for ensuring that sub grantees comply with all applicable Federal and State requirements. To meet this responsibility LCTCS regularly monitors its sub grantees (recipients). While some of the monitoring conducted by LCTCS is informal (for example, review of LAPs and budget amendments, providing technical assistance, review of programmatic and financial reporting, review of single audit reports, etc.) LCTCS has a formal monitoring process based on risk.

The formal Perkins IV Monitoring Process consists of both a Fiscal and a Programmatic Monitoring Review which combines the efforts of LCTCS staff and the Carl D. Perkins (Perkins) recipients as postsecondary partners. Note: Each consortium member will be treated as an individual Recipient for programmatic monitoring purposes.

The official Perkins Monitoring Review consists of a fiscal review by LCTCS Internal Audit staff and a programmatic review by LCTCS Perkins (CTE) staff. The official reviews are conducted during the spring of each year. Recipients to be monitored will be selected on a risk-analysis basis (more information regarding this is below in the *Selection of Recipients to be Monitored*). LCTCS staff may conduct additional targeted visits for a recipient when it is deemed necessary. Using established selection criteria and desk audit reports, staff will conduct approximately four to five official on-site reviews each year.

## *Selection of Recipients to be Monitored*

LCTCS determines its onsite monitoring schedule based on a risk assessment of all recipients; however, all recipients will be monitored at least once every six years.

### **Selection of Recipients to be Monitored**

Annually, Internal Audit and Perkins staff meet to review recipients' CTE program performance during the prior fiscal year and determine which recipients present the most risk. Those recipients that present the most risk will be selected for monitoring. Risk is assessed based on the following factors:

1. Timeliness of reports and requests (programmatic and fiscal);
2. Issues related to reimbursement requests;
3. Perkins staff turnover at the recipient 's institution(s);
4. Major increases in Perkins funding;
5. Timing of prior Perkins on-site monitoring visit;
6. Prior Perkins audit or monitoring findings;
7. Audit coverage of the total allocation;
8. Nonuse of allocated Perkins funds;

9. Amount of Perkins funds received;
10. Number and degree of performance indicators not met;
11. Perkins Professional Development attendance;
12. Passage rate of recipient staff on Edgar regulations; and
13. Input from Perkins management and staff.

## *Fiscal Monitoring Review*

The Internal Audit Office is responsible for conducting an annual fiscal audit of LCTCS's administration of Perkins funds, as well as monitoring the recipients' compliance with fiscal policies and federal regulations regarding the use of Perkins funds. Additionally, the Internal Audit Office conducts fiscal monitoring of LDE at least once every three years to ensure compliance with the MOU.

## *System Level Monitoring*

The annual audit of LCTCS generally includes a review of the System's allocation model, indirect cost allocation, and the use of leadership and administrative funds. When the audit is complete, the Internal Audit Office will draft a report indicating potential noncompliance and recommendations. If the potential noncompliance is severe, LCTCS will complete a corrective action plan to address the potential noncompliance.

## *Programmatic Monitoring Review*

The Perkins Office is responsible for conducting the programmatic review of Perkins funds. The programmatic review will monitor the nine mandated uses of Perkins funds.

Some of the areas that will be targeted for the programmatic review are:

- Analyses of submitted reports, including WIA and PELL documentation
- Data quality and/or data collection issues
- Financial issues
- Grant management performance, including timely submission(s)
- Perkins core performance indicator levels
- All programs/clusters are current and have been properly maintained
- Current Local Application Plan (LAP) objectives/strategies evidence
- Current LAP expenditures
- CTE program review, including instructor reviews
- Program safety and integrity
- Equipment/supplies inventory
- Perkins salaries and job descriptions
- Documentation of Basic, Carryover, CCTC, and Corrections LAP strategies/objectives.

Note: Recipients must maintain evidence to support the Basic, CCTC, Carryover, and Correction LAP objectives/strategies throughout the year.

## *The Fiscal and Programmatic Review Process*

### **Notification of On-site Visit**

When the recipients have been selected for monitoring, each will be notified in writing that they will receive an on-site monitoring visit (notification will be at least 30 calendar days prior to visit). Each institution's President/Chancellor/Regional Director, Chief Financial Officer (CFO), and Perkins Coordinator will receive the written notification. The notification will provide a general timeline of the monitoring process and what areas will be reviewed for compliance. Note: An unofficial programmatic review maybe conducted without prior notification.

### **During the Monitoring Visit**

During the on-site monitoring visit, the monitoring team will spend two to four days on-site reviewing the compliance areas outlined in the written notification. The team will expect work space and Internet access for at least three staff members.

### **Entrance and Exit Conference**

Prior to the start of the monitoring visit, the monitoring team will conduct a brief entrance conference. The Monitoring Team Lead will contact the recipient's Perkins Coordinator to schedule the entrance and exit conference. The Perkins Coordinator is responsible for inviting the appropriate institutional staff members. During the entrance conference, the monitoring team will discuss the details of the onsite visit.

After the completion of the on-site review, but before the final audit report is issued, the monitoring team will conduct an exit conference with the recipient. The Monitoring Team Lead will contact the recipient's Perkins Coordinator to schedule the exit conference, which will either take place on site or by teleconference. The Perkins Coordinator is responsible for inviting the appropriate institutional staff members. During the conference, the monitoring team and the recipient staff members will address any preliminary monitoring findings and any areas of concern.

### **Fiscal Reports**

After the monitoring visit and exit conference have been completed, the Fiscal Monitoring team will draft an initial fiscal monitoring report. The report will state the scope of the review and the basis of each finding or recommendation. A draft report will be sent to the recipient's President/Chancellor/Regional Director, CFO, and Perkins Coordinator. The recipient has 10

business days from receipt of the report to provide a written response, including a corrective action plan that should address each finding. Once the recipient 's response is received and reviewed, or if no findings were indicated, a final report is issued. The final report is sent to the following:

- Chairman of the LCTCS Board of Supervisors;
- Chairman of the LCTCS Audit Committee;
- LCTCS President;
- LCTCS Vice-President for Finance and Administration;
- LCTCS Executive Vice President;
- LCTCS State Carl Perkins Director;
- Recipient 's President/Chancellor/Regional Director;
- Recipient 's CFO;
- Recipient 's Perkins Coordinator.

### **Programmatic Reports**

After the monitoring visit and exit conference have been completed, the Programmatic Monitoring team will draft the programmatic monitoring report. The report will state the scope of the review and the basis of each finding or recommendation. The report will be sent to the recipient's President/Chancellor/Regional Director, the recipient's Perkins Coordinator, and the LCTCS State Carl Perkins Director. The recipient has 30 business days from the date of the report to provide a written response, including a corrective action plan that should address each finding.

### **Follow-Up on Findings and Corrective Actions**

The Internal Audit Office and/or Perkins staff will conduct follow-up audit work with any recipient that received a Perkins monitoring finding in the prior year. The extent of the follow-up audit work is determined by the severity and number of audit findings and will be used to determine if the corrective action plan implemented by the recipient has been effective. If it is determined that the corrective action plan was successful, no further follow-up will be required. If the follow-up audit work reveals continued noncompliance, the Internal Audit Office and/or Perkins staff will make recommendations to the State Carl Perkins Director of what grant conditions (if any) will be put in place to address the noncompliance. The State Carl Perkins Director will send written notification to the recipient of any grant conditions that will be put into effect and when the conditions will begin. If a recipient 's noncompliance does result in grant conditions, during the fiscal year after the fiscal year that the conditions were placed on the grant, the recipient may petition LCTCS to conduct further follow-up audit work to determine if the noncompliance has been resolved and the grant conditions can be removed.

## **Special Conditions**

Based on formal or informal monitoring, if LCTCS determines that a Recipient poses a significant risk of noncompliance with Federal or state requirements, depending on the circumstances, LCTCS may impose additional award conditions including:

1. Requiring additional, more detailed financial reports;
2. Requiring additional project monitoring;
3. Establishing additional prior approvals;
4. Requiring a detailed improvement plan;
5. Withholding of Perkins funds; and/or
6. Payback of reimbursed Perkins funds.

If LCTCS determines that special conditions are appropriate, LCTCS will notify the Recipient (as applicable) of the nature of the additional conditions, the reasons for the conditions, the nature of the action needed to remove the conditions, the time allowed for completing the actions, and the method for requesting reconsideration of the additional conditions.

# **Fiscal Grants Management and Compliance** **with EDGAR**

There are certain federal fiscal grants management requirements that apply to all grants generated by the U.S. Department of Education (USDOE), including the Perkins grant. These requirements can be found in the Education Department General Administrative Regulations (EDGAR). LCTCS and recipients must not only comply with all aspects of the Perkins statute itself, but also with all applicable EDGAR requirements. This section discusses the applicable EDGAR requirements and LCTCS's processes for meeting them.

## **Financial Management System**

### *EDGAR Requirements*

The financial management system of a grantee of federal funds is the system in place that tracks the expenditure and accounting of grants funds. Certain fiscal controls and procedures must be in place to ensure that all financial management system requirements are met. Failure to meet a requirement may result in return of funds or termination of the award.

EDGAR at 2 C.F.R. § 200.302 contains the standards for financial management systems. The standards include:

1. *Identification of Awards* – All Federal “Awards” received and expended, The name of the federal “program,” Identification of Award; CFDA Title and Number, Federal Award I.D #, Fiscal year of Award, Federal Agency, Pass-Through (If S/A).
2. *Financial Reporting*. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or sub grant.
3. *Accounting records*. Grantees and sub grantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or sub grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and incomes, Interest (Eliminated liabilities – 200.305).
4. *Internal controls*. Effective control and accountability must be maintained for all grant and sub grant cash, real and personal property, and other assets. Grantees and sub grantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
5. *Budget control*. Actual expenditures or outlays must be compared with budgeted amounts for each grant or sub grant. Financial information must be related to performance or productivity data, including the development of division cost information whenever

appropriate or specifically required in the grant or sub grant agreement. If division cost data are required, estimates based on available documentation will be accepted whenever possible.

6. *Allowable cost.* Applicable OMB cost principles, agency program regulations, and the terms of grant and sub grant agreements will be followed in determining the reasonableness, allow ability, and allocability of costs.
7. *Source Documentation.* Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and sub grant award documents, etc.
8. *Written Cash management.* Written Procedures to implement the requirements of 200.305 (payment) for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and sub grantees must be followed whenever advance payment procedures are used. Grantees must establish reasonable procedures to ensure the receipt of reports on sub grantees 'cash balances and cash disbursements in sufficient time to enable them to prepare complete and accurate cash transaction reports to the awarding agency.

## *Overview of LCTCS Financial Management/ Accounting System*

Starting July 1, 2011, LCTCS and all recipients will use Banner Finance (Banner), as the financial management and accounting system. LCTCS uses Banner to track expenditures at the state level. Each recipient uses Banner to track expenditures of their sub grant. At the beginning of a grant year, LCTCS's budget is loaded onto Banner and each grant and funding source is coded so that it can be easily tracked. At LCTCS, Finance Division staff are responsible for managing the budget and accounts payable at the state and local level.

### **LCTCS Budget**

Perkins funds at the state level are tracked by the type of set-aside (state administration, state leadership, pass-through funds, corrections education, nontraditional services, and the reserve), as well as whether the funds have been carried over from the previous grant year (carryover is discussed in the Timely Obligation section).

After the State Carl Perkins Director determines the allocations by the end of June, the allocations are provided to the Grant Accounting Analyst in the Finance Division, who loads the budgets onto Banner. Once the budget is loaded, the Grants Accounting Analyst is responsible for ensuring that Perkins expenditures are properly recorded in Banner. The Director of Fiscal Affairs in the Finance Office is responsible for ensuring that non-federal expenditures are properly recorded, and tracks the state match.

All desired expenditures at the state level must be documented on a Requisition Request and approved by the State Carl Perkins Director. Once the Requisition Request is approved, it is given to the Grant Accounting Analyst, who codes and enters the information from the Requisition Request into Banner. The Requisition Request is then given to the Procurement Division, where

the requested equipment, supply, or service is procured according to procurement procedures outlined in the Procurement section of this manual. Once the invoice is received by LCTCS, the Grant Accounting Analyst enters the appropriate information from the invoice into Banner. The invoice then goes to an analyst in the Finance Office (accounts payable analyst). Louisiana has an Electronic Funds Transfer system (EFT), which allows funds to be electronically transferred from LCTCS's account to the account of a vendor, as long as the vendor is signed up on the system. If the vendor is signed up on EFT, the accounts payable analyst will transfer the funds using the EFT system. If not, a check is generated. The invoice or Requisition Request, along with the EFT or a copy of the check is then given to the Grants Accounting Analyst who files the paperwork in the hard file for that vendor.

## **Recipients' Budgets**

At LCTCS, the Finance Division oversees all payments made to recipients. The recipients' budgets are loaded onto Banner by the Grant Accounting Analyst as one total amount. Additionally, the Grant Accounting Analyst maintains a separate spreadsheet in Access (a computer program) that details each recipient's budget by line item. Recipients keep track of their own budget using a Banner Finance system; however, the LCTCS's system and the recipients' systems do not interface. Accordingly, each recipient is responsible for ensuring that the budget is updated as budget revisions are approved and payments are made.

LCTCS distributes funds based on a 100% reimbursement system, thus a recipient must first obligate funds, then request funds prior to receiving any grant money. Once an obligation has been made, a recipient requests grant funds by filling out a Request for Reimbursement form. Requests for Reimbursements should be submitted by the recipients on a monthly basis. Recipients must fill out the form completely (See Appendix A5 for instructions on filling out a Request for Reimbursement). In addition to any other staff members the recipient requires to sign budget forms, the Certified Perkins Representative must also sign.

Each recipient must designate an authorized staff member(s) to become a Certified Perkins Representative. This Representative must be trained and tested on compliance with federal financial grant management requirements under EDGAR and Perkins. The designated staff member(s) may receive training at the bi-annual EDGAR training hosted by LCTCS. After the training, the designated staff member(s) must pass a test demonstrating that the staff member(s) has a thorough understanding of the financial grant management requirements. When the staff member has passed the test, the staff member becomes a Certified Perkins Representative for the recipient. The Certified Perkins Representative must certify on the LAP that the staff member(s) has read and understands the local plan and budget. The Certified Perkins Representative is then responsible for reviewing each Request for Reimbursement for allow ability and consistency with the approved budget.

When the Certified Perkins Representative has reviewed the Request for Reimbursement for allow ability and consistency with the approved budget and signed the request, the request is sent to the Grant Accounting Analyst in the Finance Office at LCTCS. Once the Grant Accounting Analyst receives the request, the request will be compared with the corresponding line item in the detailed



budget spreadsheet in Access. If the amount requested is over the amount in the budgeted line item, the Grant Accounting Analyst will contact the State Carl Perkins Director. The two LCTCS staff members will contact the recipient to resolve the discrepancy. When all discrepancies are resolved, the Grant Accounting Analyst will enter the information from the Request for Reimbursement into the Banner system and forward the request to the accounts payable analyst, who will create an EFT to transfer funds from LCTCS's account to the account of the recipient. The EFT and Request for Reimbursement are then returned to the Grant Accounting Analyst who files the paperwork in the recipient's hard file.

All requests for reimbursement for equipment must be made within the first two quarters of the program year, or by December 20. Final Requests for Reimbursement for the fiscal year are due by July 15 or the first working day thereafter. Requests for Reimbursement submitted after this deadline will not be paid. Any funds left unobligated will be reallocated according to the allocation formula to all eligible recipients during the next fiscal year.

### **Budget Amendments**

Recipients are allowed to request amendments to their budget throughout the program year. Beginning in fiscal year 2011, a recipient WILL NOT have to seek approval for a budget amendment within the equipment category of up to 10% as long as the following are adhered to:

1. The change is compliant with the existing local plan (the recipient must submit a Budget Amendments Request if the intent of the amendments is new or contrary to the existing approved LAP);
2. The change must have signature approval from the Certified Perkins Representative;
3. A courtesy copy of the budget amendments is sent to LCTCS Finance and State Director following necessary approval from the Certified Perkins Representative.
4. A revised equipment spreadsheet must be submitted to LCTCS.

For any budget amendments that does not fit these requirements, the recipient must get approval from LCTCS prior to making the amendments. When a recipient determines that a budget amendment is necessary and does not fit within the requirements outlined above, the recipient must fill out the Budget Amendments Form, including a description of the object codes being affected and a justification for the amendments. The justification must explain exactly why the amendments is necessary. More information about budget amendments may be found under Budget Amendments Review Process in the Local Application Plan section of this manual.

## Program Income (200.307)

## Salaries of Administrative and Clerical Staff (200.413(c))

# Basic Cost Principles

## *Allowable Costs*

2 C.F.R. Part 200 Subpart E establishes —federal cost principles for all nonfederal entities. The cost principles are the basic guidelines describing permissible ways federal funds may be spent. The general principles 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.
- **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 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).
- **Conform to any limitations or exclusions in the federal regulations of in the federal award as to types and amount of cost items;**
- **Consistent with policies and procedures that apply uniformly to both federally-financed and other activities;**
- **Accorded consistent treatment;** (A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost).
- **Determined in accordance with generally accepted accounting principles (GAAP);**
- **Not included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program; and**
- **Adequately documented.**

## 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 on losses; 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*

Part 200 examines the allow ability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 C.F.R. §§ 200.420-200.475. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable. **Not all specific costs listed are allowable.** Staff must check all costs against these requirements to ensure the cost is allowable.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

<b>Item of Cost</b>	<b>Citation of Allow ability Rule</b>
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430
Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages and other settlements	2 CFR § 200.441
Fund raising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444

Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458
Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

### **Prior Written Approval (200.407)**

In addition to the federal requirements for allowable costs, the state also has requirements that must be met and certain policies and procedures that must be followed in order for a cost to be allowable. Employees should consult both state and federal requirements. Several cost items that LCTCS employees and recipients should be aware of include: (1) Accommodations for Individuals with Disabilities, (2) Career and Technical Student Organizations, (3) Direct Assistance to Special Populations, (4) Interpreting Services and Equipment, (5) Outreach, (6) Professional Development, and (7) Travel and Transportation. These cost items are discussed below.

## **Accommodations for Individuals with Disabilities**

Any recipient receiving federal funds may not exclude an otherwise qualified individual with a disability from the participation in, deny the benefits of, or cause the person to be subjected to discrimination under any program or activity on the basis of the individual 's disability. *See* Section 504 of the Vocational Rehabilitation Act of 1973, 29 U.S.C. § 794. Postsecondary institutions must make modifications to its academic requirements, as necessary, to ensure that such requirements do not discriminate or have the effect of discriminating, on the basis of a disability, against an otherwise qualified applicant or student with a disability.

There are two laws that require postsecondary institutions to provide accommodations, modifications, or auxiliary aids to otherwise qualified students: Section 504 of the Vocational Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990 (—ADA). Students who need accommodations are responsible for requesting these services and for meeting with the Disability Services Office or Coordinator at their institution to (1) provide documentation that supports the request for services, and (2) discuss the nature of the request, the nature of their disabilities, and past experiences. The Disability Services professional at the institution will recommend a —reasonable accommodationll that will be most effective in assuring the student 's access to academic programs.

Recipients should budget funds to insure various accommodations are available for disabled students. These expenditures can be funded from the institution 's state/local, Perkins or self-generated budgets. Section 324(c) of Perkins provides that the state or eligible recipient may use Perkins funds to pay for the cost of CTE services necessary to meet the requirements of Section 504 of the Rehabilitation Act of 1973 with respect to ensuring equal access to career and technical education.

For materials, guidance, and more information relating to individuals with disabilities and accommodations, contact the LCTCS Director of Student Affairs.

## **Career and Technical Student Organizations (“CTSO”)**

Perkins funds may be used for activities involving CTSOs if such activities have been addressed in the LAP and budget. However, except in certain limited circumstances described below, Perkins funds may not be used to support the lodging, feeding, conveying, or furnishing transportation to conventions or other forms of social assemblage for CTSOs. *See* OCTAE, Non-Regulatory Guidance, version 3.0, Question D.26 (May 28, 2009), available at <http://cte.ed.gov/perkinsimplementation/nrg.cfm>. Other prohibitions on the use of Perkins funds to support CTSOs that eligible recipients should be aware of include:

- Purchase of supplies, jackets, and other effects for students 'personal ownership;
- Cost of non-instructional activities such as athletic, social, or recreational events;
- Printing and disseminating non-instructional newsletters;

- Purchase of awards for recognition of students, advisors, and other individuals; or
- Payment of membership dues.

Perkins funds may be used for lodging, feeding, conveying, or furnishing transportation if the costs are (1) related to a CTSO that is an integral part of the curriculum, and (2) part of a larger program to serve special populations or nontraditional students as discussed under Direct Assistance to Special Populations.

Examples of activities relating to CTSOs that may be funded include, but are not limited to:

- Acquisition of CTSO instructional material;
- Leadership activities for students;
- Travel for local advisors;
- Printing/publications of instruction-related materials.

### **Direct Assistance to Special Populations**

A state or eligible recipient may use Perkins funds to provide direct assistance to special populations under certain, limited circumstances. *See* OCTAE, Non-Regulatory Guidance, version 3.0, Question D.27 (May 28, 2009), available at <http://cte.ed.gov/perkinsimplementation/nrg.cfm>. Special populations include:

- individuals with disabilities;
- individuals from economically disadvantaged families, including foster children;
- individuals preparing for nontraditional fields;
- single parents, including single pregnant women;
- displaced homemakers; and
- individuals with limited English proficiency.

A state or eligible recipient, as appropriate, may use Perkins funds to provide direct assistance, including dependent care, tuition, transportation, books and supplies to individuals who are members of a special population if the following conditions are met:

1. The individual, in addition to being a member of a special population, is participating in CTE activities that are consistent with the goals and purposes of the Act;
2. Assistance is provided to an individual only to the extent that it is needed to address barriers to the individual's successful participation in CTE;
3. Direct financial assistance to individuals is part of a broader, more general effort to address the needs of the individuals who are members of special populations;
4. Direct assistance is one element of a larger set of strategies designed to address the needs of special populations, including those preparing for nontraditional fields.

Direct assistance to individuals who are members of special populations does not, by itself, constitute a —program for special populations as required by Perkins sections 124(b)(5) or

135(c)(4). Nor does direct assistance to individuals preparing for nontraditional fields, by itself, constitute training and employment activities in nontraditional fields under Perkins sections 124(b)(5) or 135(c)(17). *See* OCTAE, Non-Regulatory Guidance, Question D.27 (May 28, 2009).

## **Interpreting Services and Equipment**

One of the most critical components for any program for deaf and hard of hearing students is interpreting services and equipment. *See also* Accommodations. The Disability Services professional at the student's institution will recommend the accommodation(s) which will be most effective in assuring the student's access to academic programs. If it is determined that an interpreter is the most effective and reasonable accommodation, eligible recipients should be familiar with these guidelines.

An interpreter most often is situated in the front of the classroom and near the instructor to allow the student to have both the interpreter and instructor in their field of vision to enhance visual cues. Some programs utilize part-time interpreters on a contract basis depending on the need for interpreting services. Other programs have a full-time interpreter on staff. Still others utilize both full-time and part-time interpreters. This varies with the number of deaf students enrolled. The extent and skill of interpreting services needed for each student is dependent on enrollment and curriculum requirements, such as whether it is a lecture class or a lab.

The Americans with Disabilities Act of 1990 states:

*When an interpreter is required, the public accommodation should provide a qualified interpreter, that is, an interpreter who is able to sign to the individual who is deaf what is being said by the hearing person and who can voice to the hearing person what is being signed by the individual who is deaf. This communication must be conveyed effectively, accurately, and impartially, through the use of any necessary specialized vocabulary.*

Being able to interpret effectively, accurately and impartially, both receptively and expressively determines whether one is qualified, not whether he or she is certified by an official licensing body. An individual does not have to be certified in order to meet this standard.

Interpreters are to be paid an hourly rate according to the most recent pay plan established by the Louisiana Commission for the Deaf, which indicates an hourly pay rate according to the interpreter's level of certification. Postsecondary institutions should budget funds to insure interpreters are available for hearing impaired students. These expenditures can be funded from the institution's state/local, Perkins, or self-generated budgets. **All service contracts entered into by recipients must be reviewed by LCTCS.** See the Procurement section of this manual for more information on service contracts.

## Outreach (Advertising and Public Relations)

Advertisements are allowable for recruiting grant personnel only as long as the advertisement is not in color and not excessively large. Advertisements are allowed for communication with the public and press when the costs are considered necessary as part of the outreach effort for the grant. **Perkins funds cannot be used to promote the institution itself.** Funds can be used for informational brochures, and magazine, newspaper, television, or radio advertisements —*only if*— it is directed toward a specific program/service. **Note: LCTCS requires submission of sample materials prior to budget approval for the specific expenditures.**

## Professional Development

Perkins in-service activities are an allowable expenditure and strongly encouraged; however, the activities must meet the intent of the Act. In service-training plans must be included in the LAP narrative. Professional development topics may include, but are not limited to: applied academics, basic skills instruction, classroom instructional aids in CTE classes, contextual learning, curriculum alignment, early identification of problem learners, employability skills, work ethics, and higher-order thinking skills. **All service contracts entered into by recipients must be reviewed by LCTCS.** See the Procurement section of this manual for more information on service contracts.

## Travel and Transportation

### Changes

**Conferences 200.432 – Prior Rule:** Generally allowable – Conferences is meeting, seminar, workshop, event for the purpose of disseminating technical info beyond the nonfederal entity: Allowable conference costs include rental of facilities, speaker fees, meals and refreshments, and transportation, unless restricted by the federal award; **New** Costs related to identifying, but not providing, locally available dependent-care resources; **New – But 200.474** “travel” allows costs for “above and beyond regular dependent care”; Conferences hosts must exercise discretion insuring costs are appropriate, necessary and managed in manner than minimizes costs to federal award.

**Travel Costs 200.474 – Prior Rule:** allowable with certain restrictions: Travel costs may be charged on actual, per diem, or mileage basis; Travel charges must be reasonable and consistent with entity’s written travel reimbursement policies; Grantee must retain documentation that participation of individual in conference is necessary for the project; **New:** Dependent care costs above and beyond regular dependent care that directly result from travel to conferences may be allowable (consistent with written policy)

Travel and transportation costs for LCTCS’s and recipients’ employees are an allowable expenditure if it will be of documentable benefit to CTE programs. For the allow ability of travel or transportation costs for students please see Direct Assistance to Special Populations and Career and Technical Student Organizations. Travel may include the cost of attendance at in-service training activities (professional development) to the extent that the recipient documents that such



expenditures directly relate to the improvement of the program being assisted under the Act. Recipients must submit an out-of-state travel plan with the LAP. With regard to travel by recipients' employees, in addition to approval from the Perkins Coordinator and/or President/Chancellor/Regional Director, the Certified Perkins Representative must approve and sign off on all travel. For LCTCS employees or employees of recipients with no Certified Perkins Representative, the State Carl Perkins Director must approve and sign off on all travel. Additionally, a copy of the conference agenda must be attached to all Requests for Reimbursement of travel. General information regarding allowable travel and reimbursement expenses is contained below. For more detailed information, please see the Louisiana State Travel Guide, available at <http://doa.louisiana.gov/osp/travel/travelpolicy.htm>.

**All Perkins-funded travel by a college administrator must come out of the local administrative set-aside of 5%.** The term administrator includes, campus administrators (campus dean, assistant campus dean, and associate campus dean), chancellor, regional director, chief financial officer, chief business officer, president, and vice president (unless this individual serves as the Perkins college coordinator of record).

#### Single Day Travel

Generally, meals are not eligible for reimbursements on single day travel. The State Carl Perkins Director (for LCTCS employees) and the Perkins Coordinator and/or President/Chancellor/Regional Director (for recipient employees) may authorize single day meal reimbursements on a case-by-case basis if the traveling employee is in travel status for a minimum of 12 hours. Meal reimbursement must not exceed the maximum amount as provided for in the State Travel Guide.

#### Travel with Overnight Stay

Employees may be reimbursed for meals and lodging. Reimbursement for lodging is allowable at the conference hotel prearranged discounted room rate, or according to the schedule contained in the Louisiana State Travel Guide, whichever is lower. Lodging expenses include the cost of travel from an alternate hotel to a conference hotel. For lodging expenses to be direct billed to an agency, approval from the State Carl Perkins Director (for LCTCS employees) or the Perkins Coordinator and/or President/Chancellor/Regional Director (for recipient employees) is required. Reimbursement for meals will be according to the schedule contained in the Louisiana State Travel Guide.

#### Out-of-State Travel

All out-of-state travel must be approved at least 30 days in advance from the date of travel and must follow the State Travel Guide. The employee requesting travel must complete an Out-of-State Travel Request Form (CP-T-1) and a Travel Log Form (CP-T-2). The forms must be

submitted to the appropriate approving authority and approved at least 30 days in advance of the travel.

Vehicular Travel

For official in-state business travel, employees should utilize a state or institutional vehicle when available. When not available, employees may rent a car from Enterprise Rent-A-Car ‘s state Motor Pool Rental Contract. If the employee elects to use his or her own vehicle, reimbursement may not exceed the maximum number of miles as specified in the most recent version of the State Travel Guide. Mileage shall be reimbursable based on the rate noted in the State Travel Guide.

Note: All requests for travel reimbursement, must align with PPM49.

*Timely Obligation of Funds*

**Obligation**

An obligation occurs when funds are formally designated for a specific cost.

The following table illustrates when funds are determined to be obligated under federal regulations.

<b>If the obligation is for:</b>	<b>The obligation is made:</b>
Acquisition of property	On the date which the sub grantee makes a binding written commitment to acquire the property
Personal services by an employee of the Sub grantee	When the services are performed
Personal services by a contractor who is not an employee of the sub grantee	On the date which the sub grantee makes a binding written commitment to obtain the services
Performance of work other than personal services	On the date which the sub grantee makes a binding written commitment to obtain the work
Public utility services	When the sub grantee receives the services
Travel	When the travel is taken
Rental of property	When the sub grantee uses the property
Pre-agreement costs that were preapproved by the Secretary under the costs principles in EDGAR	On the first day of the grant or sub grant performance period

**Period of Performance for Federal Funds**

All obligations must occur on or between the beginning and ending dates of the grant project. See EDGAR at 2 C.F.R. 200.309 (Period of Performance). While LCTCS should plan to spend all

current grant funds within the year the grant was appropriated for, the period of obligation for Perkins funds for LCTCS is 27 months, extending from July 1 of the fiscal year for which the funds were appropriated through September 30 of the second following fiscal year. This maximum period includes a 15-month period of initial availability, plus a 12-month period for carryover. For example, funds from the fiscal year 2010 appropriation initially became available on July 1, 2010 and may be obligated by LCTCS through September 30, 2012. Any funds not obligated during the period of availability lapse and must be returned to USDOE.

The period of performance is different for eligible recipients (consortiums, colleges, and universities). The obligation period for eligible recipients extends from July 1 to the following June 30. All obligations must be liquidated by September 30. Any funds not obligated or liquidated within the specified time frame must be returned to LCTCS.

### **Carryover Procedure**

All state administration or state leadership funds not obligated within the first 15 months are carried over and budgeted in the same set-aside for obligation within the coming 12 months. All carried over funds are subject to the same requirements as funds allocated in the current year.

Any funds not expended by the recipients are reallocated according to the allocation formula described in the allocation section. Generally, the Grants Accounting Analyst in the Finance Office knows the amount of carryover from the pass through funds by the end of August. When the Grants Accounting Analyst knows the amount, the Grants Accounting Analyst informs the State Carl Perkins Director, who runs the allocation formula using the Pell Grant and WIA data the recipients provided in May. Generally, in September, the State Carl Perkins Director will send out a letter to the recipients alerting the institutions of the amount of carryover funds that they are receiving. The recipients are instructed to obligate the carryover funds as expeditiously as possible to avoid the funds lapsing. Requests for Reimbursement of carryover funds are done using a different reimbursement form so that the Finance Office can track the expenditure of carryover funds. If the Grants Accounting Analyst notices that a recipient is not spending carryover funds or is in danger of letting funds lapse, the Grants Accounting Analyst and the State Carl Perkins Director will advise that recipient and provide technical assistance as needed.

New: Carryover LAPs must adhere to the LA Perkins State Plan guidance. This includes, but is not limited to, expenditure of funds to support high-wage, high demand, high-skill POS.

## **Procurement**

In accordance with Louisiana law, all purchases made by LCTCS or any of the recipients must conform to all purchasing laws and all purchasing rules of procedure. There are two categories of procurement policies: purchases of goods and service contracts. The policies and procedures governing procurement under both categories depends on the amount of the purchase or contract. Basic information on these policies is outlined below. Detailed information on procurement can be obtained on the Louisiana Division of Administration, Office of State Purchasing and Travel

(—DOA) at <http://www.doa.louisiana.gov/osp/osp.htm>. Other grantees and sub grantees must follow policies and procedures that meet the standards set out in EDGAR at 2 C.F.R. §§ 200.318 through 200.326. All nonfederal entities must have documented procurement procedures which reflect applicable Federal, State, and local laws and regulations.

**The State Director must give prior approval for all contracts entered into by recipients.**

### **Vendor Selection Process 200.320**

Method of procurement: New: Micro –Purchase; Small purchase procedures; Competitive sealed bids; Competitive sealed bids; Competitive proposals; Noncompetitive proposals.

New – Micro purchases – Acquisition of supplies and services under \$3000 or less; May be awarded without soliciting competitive quotations if nonfederal entity considers the cost reasonable; To the extent practicable must distribute micro-purchased equitable among qualified suppliers.

Noncompetitive Proposals – Appropriate only when: The goods or services is available only from a single source (sole source); There is a public emergency; The awarding agency authorizes; New – awarding agency or pass through must expressly authorize noncompetitive proposals in response to written requires from nonfederal entity – 200,320 (f)(3); After soliciting a number of sources, competition is deemed inadequate

### *Conflict of Interest Policy*

LCTC utilizes Policy #6.025, Code of Conduct approved by the Board, with an effective date of April 10, 2002. Refer to <http://www.lctcs.edu/assets/docs/FinanceAndAdministration/6.025.pdf> for the full policy. Refer to Appendix D -- Part II. Ethical Standards for Public Servants.

### *Purchase of Goods*

The type of purchase procedures required depends on the cost of the item(s) being purchased. The threshold amounts listed below are valid as of April 2011. However, recipients should consult the DOA for the most up-to-date information.

Small Purchase <\$3000	No competitive bidding is required, but is recommended.
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<p>Small Purchase &gt;\$3000 but &lt; \$15,000</p>	<ul style="list-style-type: none"> <li>• Agency solicits price quotations from at least 3 bona fide qualified bidders</li> <li>• Via telephone, facsimile, or other means</li> <li>• At least 1 source shall be a certified small and emerging business or certified small entrepreneurship, wherever possible (document file when not available)</li> <li>• File to contain written confirmation from successful bidder</li> <li>• Soliciting 3 quotations may be waived under certain conditions (see the Procurement Handbook located on DOA’s website)</li> </ul>
<p>Small Purchase &gt;\$15,000 up to and including \$25,000</p>	<ul style="list-style-type: none"> <li>• Does not include public works contracts &gt;\$5,000</li> <li>• Agency obtains facsimile or written quotations from at least 5 bona fide qualified bidders</li> <li>• At least 2 sources shall be a certified small and emerging business or certified small entrepreneurship, wherever possible (document file when not available)</li> <li>• Minimum 3 working days allowed for receipt of quotations</li> </ul>
<p>Purchase &gt;\$25,000</p>	<p>Requires DOA review and approval</p>
<p>Emergency Purchase</p>	<p>Any state agency may make emergency procurement of up to \$5,000 when an emergency condition arises and the need cannot be met through normal procurement methods, provided that whenever practical, approval by the chief procurement officer shall be obtained prior to the procurement. Prior to all such emergency procurement of \$5,000 or more, the chief procurement officer (CPO), head of a state agency, or either officer’s designee shall approve the procurement. FAX requests should be submitted if time permits, and must contain adequate justification for the emergency. An emergency condition is a situation which creates a threat to public health, welfare, safety, or public property such as may arise by reason of floods, epidemics, riots, equipment failures, or such other reason as may be proclaimed by the chief procurement officer. The existence of such condition creates an immediate and serious need for supplies, services, or major repairs that cannot be met through normal procurement methods and the lack of which would threaten the functioning of Louisiana government, the preservation or protection of property, or the health or safety of any person.</p> <ul style="list-style-type: none"> <li>• Obtain CPO approval – mandatory if \$5,000 or more</li> <li>• Obtain quotations from 3 bona fide or more vendors when time permits</li> <li>• Prepare written determination of emergency</li> </ul>

## *Service Contracts*

There are a number of different types of service contracts.

**Consulting** – An independent contractor who possesses specialized knowledge, experience, and expertise to investigate assigned problems or projects and to provide counsel, review, design, development, analysis, or advice in formulating or implementing programs or services or improvements in programs or services, including, but not limited to, such areas as management, data processing, advertising, and public relations.

- Most Restrictive – Requires a Request for Proposal (RFP) or sole source justification for contract of \$50,000 and over;
- Data processing consulting services RFPs and subsequent contracts for more than \$100,000 require the review of the Procurement Support Team.

**Interagency/Intergovernmental** – Interagency contracts between governmental entities as defined in R.S. 39:1484(23) for any of the services that fall under personal, professional, consulting, or social service shall be governed by these regulations, except that contracts between boards of higher education and their respective institutions shall be exempt.

**Performance Based Energy Efficiency** – Contract for energy efficiency services and equipment in which the payment obligation for each year of the contract is either:

- set as a percentage of the annual energy cost savings attributable to the services or equipment under the contract; or
- guaranteed by the person under contract to be less than the annual energy cost savings attributable to the services or equipment under the contract.

Contact the DOA for assistance in preparation of the requests for proposals, analysis of the proposals, and development of the contract. The contract shall be considered a consulting services contract and shall be awarded through a RFP process. Any performance-based energy efficiency contract entered into shall be for a period not to exceed 10 years and shall contain a guarantee of energy savings.

**Personal** – Services that require use of creative or artistic skills including but not limited to, graphic artists, sculptors, musicians, photographers, and writers, or which requires use of highly technical or unique individual skills or talents, including, but not limited to therapists, handwriting analysts, foreign representatives, and expert witnesses for adjudications or other court proceedings.

**Professional** – An independent contractor who has a professed knowledge of some department of learning or science used by its practical application to the affairs of others or in the practice of an art founded on it, which shall include but not be limited to lawyers, doctors, dentists, veterinarians, architects, engineers, landscape architects, accountants, and claims adjusters. All professional service contracts entered into by eligible recipients must be submitted to LCTCS for review.

Professional service contracts valued at or above \$50,000 must also be approved by the System President (or designee) and the LCTCS Board of Supervisors.

**Social Service** – Rendered by a person, firm, corporation, organization, governmental body, or governmental entity in furtherance of the general welfare of the citizens of Louisiana, including but not limited to the following objectives: Rehabilitation and Health Support, Habilitation and Socialization, Protection for Adults and Children, Improvement of Living Conditions and Health, Evaluation, Testing, and Remedial Educational Services for Exceptional Handicapped or Learning Disabled Nonpublic School Students.

□ Social Services contracts for \$150,000 or more annually require a RFP.

The type of service contract procedure required depends on the amount of the contract. All service contracts entered into by recipients must be reviewed by LCTCS Perkins Director. In addition, the thresholds below indicate any additional required approvals.

≤\$2,000	<b>No need to contract</b> unless legal risk involved (indemnification, insurance, ownership)
Between \$2,000 and \$20,000	If your agency has obtained prior delegated authority from the Office of Contractual Review (OCR), review and approval may be granted by the Agency Head or designee, otherwise OCR review is required.
Between \$20,000 and \$50,000	All contracts must be submitted to OCR for review
≥\$50,000	Consulting services require RFP or sole source justification - contracts awarded through a RFP process must contain additional information and documentation when submitted to
	OCR. OCR will require Board approval prior to their approval. See the DOA website for details.  For LCTCS institutions, contracts for Professional Services, if any, valued at or above \$50,000 must also be approved by the System President (or designee) and the LCTCS Board of Supervisors.
Over \$250,000	In addition to requirements above, a performance evaluation must be submitted to Legislative Auditors

# Property Management

## *Property Classifications*

There are three classifications of property:

Equipment: An item is defined as equipment if it can be expected to serve its principal purpose for at least one year and is equal or greater to \$1,000 per unit cost in value.

Non-Consumable Supplies: An item is defined as a non-consumable supply if it can be expected to serve its principal purpose for at least one year and is less than \$1,000 per unit cost in value (e.g., printers, cameras, iPods, cell phones). Anything that is not equipment is considered supplies “Significant Technological Devices”200.94. New – Computing Devices – Machines used to acquire, store, analyze, process, public data and other information electronically. Includes accessories for printing transmitting and receiving or storing electronic information; **Computing Devices are non-consumable supplies if less than \$5000 under EDGAR Guidelines – However, STATE Guidelines are more restrictive, therefore computing devices under \$1000 will be identified as non-consumables.**

Consumable Supplies: An item is defined as a consumable supply if it cannot be expected to serve its principal purpose for at least one year and is less than \$1,000 per unit cost in value (e.g., paper, pencils, and instructional material). Generally, at the local level, office supplies are not considered allowable purchases, unless associated with a workshop, conference, or a professional development activity, or when necessary for the operation of equipment purchased with Perkins funds.

**All equipment and non-consumable supplies must be inventoried and tagged upon receipt with fiscal year purchased.**

## *Inventory*

### **Inventory Procedure**

Property purchased with administrative or leadership Perkins funds by LCTCS is received by the Controller in the Finance and Administration Office or the Controller’s staff. Property purchased with Perkins funds at the local level is received by the recipient’s Receiving Department or Property Manager. All recipients must have a staff member designated as a Property Manager. When the property is received, it must be inspected to make sure it is in good condition, and it should be compared with the information in the purchase order or invoice. Next, if it has not already been done, the following information must be recorded in Banner: description of the property, the source of the property, who holds title, the acquisition date, the cost of the property, percentage of Perkins participation in the cost of the property, the location, the use and condition



of the property, and the custodian of the property. This same information must be entered in the Louisiana state assessment management system. Next, the item must be tagged, identifying that the item is a state asset purchased in whole or in part with Perkins funds. LCTCS does this by tagging such items with a state and federal (Perkins) tag. Some recipients write —Perkins on the tag. Either method is acceptable. All equipment and non-consumable supplies must be tagged and entered into both the LCTCS's or the recipient's, and the state 's inventory systems within 60 days of receipt of the asset. **Note: all equipment and non-consumable supplies must include the fiscal year of purchase.**

At the LCTCS, if the property must be configured and/or installed, a member of the Controller's staff will deliver the property to the Information Technology Department. If the property does not have to be configured or installed, the property will be delivered to the custodian or the custodian will be notified to come retrieve the property. At the LCTCS, all property is assigned a custodian. Each employee must maintain an inventory list of the property for which they are the custodian.

All recipients must maintain a master inventory list for all property purchased with Perkins funds. The Perkins Coordinator or other designated personnel for the recipient must possess the master inventory list and will be responsible for verifying the accuracy and completeness of the list. For consortiums, the Perkins Coordinator or other designated personnel must be assigned by the fiscal agent.

### **Inventory – Once Every Year**

**An inventory of all equipment and non-consumable supplies purchased in whole or in part with Perkins funds must be conducted on a yearly basis by both the System Office and all recipients.**

At the System office, during the inventory each employee must certify all property listed on their personal asset list and the list must be delivered to the Controller. The Controller and staff will compare the certified asset lists with the master inventory list to determine if any discrepancies exist. At least once every two years the Controller and staff will request that custodians bring in all property so the Controller and staff can physically account for the property. During the inventory all assets are accounted for either by the certified assets lists or by physical inspection by the Controller and staff.

Both LCTCS and each recipient must submit a yearly certification of all inventoried property to the Louisiana Property Assistance Agency (LPAA).

### **Lost or Stolen Items**

All items that LCTCS staff or recipients' employees believe may be lost or stolen must be reported to the Controller (LCTCS) or recipient's Property Manager. While only potentially stolen property must be reported to the police, the Controller at LCTCS usually files a police report for all stolen and lost items. The Controller or Property Manager must then notify the Internal Audit Director

of the lost or stolen property and forward the police report, if available. The Internal Audit Director then reports the stolen or lost item to the District Attorney and the Legislative Auditor. If there is evidence that the item was in fact stolen, the item may be removed from the inventory. If the item is lost, that fact should be noted in the inventory and the item must stay on the inventory for a minimum of 3 years.

## **Disposal Procedure**

Significant changes on use and dispositions 200.313 – Shared use allowed if use will not “interfere”; Clarified; shared use priorities; 1) projects supported by same federal awarding agency 2) projects funded by other federal agencies 3) nonfederal programs; New – May trade in when acquiring replacement equipment without recourse federal agency.

When it is determined that equipment or a non-consumable supply purchased with Perkins funds is no longer needed for the intent for which it was originally purchased, and the property can still be used, LCTCS will survey recipients to determine if any recipient would be able to use the property. If a recipient responded that it would be able to use the property, the Controller or staff must enter the LPAA asset management system and request the transfer of property. LPAA will approve or disapprove the request. If the request is approved, the item can be transferred to the recipient by the most reasonable method. Once received by the recipient, the recipient’s property manager should follow the procedures set out above. If denied, LCTCS must keep the property on their inventory.

When a recipient determines that a piece of equipment or non-consumable supply is no longer needed for the intent for which it was purchased, and the property can still be used, the recipient should survey ongoing CTE programs being administered in the local area to determine if there is any need for the available equipment (secondary and postsecondary). If no local programs can use the equipment a similar survey should be conducted statewide (postsecondary). If no program responds, the equipment may be transferred for use in another federal program. If the recipient gets a response that another program or institution would be able to use the property, the Property Manager must enter the LPAA asset management system and request the transfer of property. LPAA will approve or disapprove the request. If the request is approved, the item can be transferred by the most reasonable method. Once received by the new recipient, the recipient’s property manager should follow the procedures set out above. If denied, the original recipient must keep the property on their inventory.

If the property can no longer be used, or a transfer has been denied, the property may be disposed of or scrapped for parts. Whether the item is to be disposed of or dismantled, the Controller or Property Manager must enter LPAA’s asset management system and submit a request. Once LPAA approves the request, the property may be scrapped for parts or disposed of.

Whether the property is transferred, dismantled for parts, or disposed of, the outcome must be entered in LCTCS’s or the recipient’s inventory system and the state’s asset management system.

# Record Keeping

LCTCS and all recipients must maintain records and accounts in a manner that ensures a full accounting of all funds received and expended in connection with the Perkins grant. These records and accounts must be retained and made available for programmatic or financial audit. It is a federal requirement that LCTCS and all recipients retain records for a minimum of 5 years from the date on which the final Financial Status Report is submitted. *See* EDGAR at 2 C.F.R. § 200.333.

## **Methods for Collection, Transmission and Storage of Information 200.335**

When original records are electronic and cannot be altered, there is no need to create and retain paper copies. When original records are paper, electronic versions may be substituted through the use of duplication or other forms of electronic media provided they; are subject to periodic quality control reviews; Provide reasonable safeguards against alteration; and remain readable.

# Payroll and Time Distribution

## *LCTCS*

LCTCS employees who spend 100% of their time on administration activities or 100% of their time on leadership activities are required to complete a semi-annual certification. Employees who work on two or more cost objectives (i.e. administration and leadership) are required to complete a monthly time and effort report. Time and effort 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, and must be signed by the employee and supervisor. *See* OMB Circular A-87, Appendix B (8)(h)(5). Each month, after the time and effort report is completed and signed, the report should be given to the Finance Office.

## *Recipients*

Employees of recipients are required to complete time and effort reports. Time and effort 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 if employee works on more than one cost objective or semi-annually if employee works on a single cost objective**, and must be signed by the employee and supervisor. *See* OMB Circular A-21 (J)(10). If an employee spends time on Perkins administrative and Perkins programmatic activities, that employee must track administrative time separately from programmatic time. Instructions for completing the time and effort certification can be found in the Appendix A6. The report should be completed to coincide with the recipient's payroll period. For audit purposes, the recipient's Fiscal Agent must maintain the completed forms on file.

# OMB Circular A-133 Audit Resolution

The Federal awarding agency must use cooperative audit resolution to improve federal program outcomes.

The Director of Fiscal Affairs in the Finance Office is responsible for overseeing single audit compliance and resolution. Additionally, the Director of Fiscal Affairs acts as the coordinator between LCTCS and the Legislative Auditor.

At least yearly, LCTCS will submit copies of federal and state-required fiscal and programmatic reports to the Legislative Auditor upon request. Generally, the Legislative Auditor will contact the LCTCS office or employee responsible for generating the report to request a copy. If the Legislative Auditor notes any discrepancies or issues on a report, the Legislative Auditor will contact the LCTCS staff member responsible for the report in question. The LCTCS staff member, along with the Director of Fiscal Affairs, will work with the Legislative Auditor until all

discrepancies and issues are resolved. Although, LCTCS has not recently received any single audit findings, if a finding is made, LCTCS must complete a corrective action plan to address the noncompliance.

The Legislative Auditor also conducts audits of the recipients. All audit reports are forwarded to LCTCS. Depending on the severity and extent of the audit findings, LCTCS will work with the recipient on a corrective action plan, when appropriate, and must review and approve all corrective action plans prior to their being sent back to the Legislative Auditor.

**Replace--MEMORANDUM OF UNDERSTANDING BETWEEN THE BOARD  
OF  
SUPERVISORS OF THE LOUISIANA COMMUNITY AND TECHNICAL  
COLLEGE SYSTEM  
AND  
THE BOARD OF ELEMENTARY AND SECONDARY EDUCATION FOR  
ADMINISTRATION OF THE CARL D. PERKINS CAREER AND TECHNICAL  
EDUCATION ACT OF 2006  
  
FOR SECONDARY CAREER AND TECHNICAL EDUCATION FOR THE  
STATE OF  
LOUISIANA**

The following is a Memorandum of Understanding between the Board of Supervisors of the Louisiana Community and Technical College System (henceforth referred to as the LCTCS) and the Board of Elementary and Secondary Education (henceforth referred to as BESE) pertaining strictly to the secondary portion of the Carl D. Perkins Career and Technical Education Act of 2006, Public Law 109-270, CFDA number 84.048A (henceforth referred to as the Carl D. Perkins Program.)

Recognizing the separate and unique roles and missions of these two entities, the LCTCS and the BESE have agreed to enter into this Memorandum of Understanding. Through this Memorandum of Understanding, pursuant to the terms and conditions provided below, LCTCS delegates to BESE the responsibility for the day-to-day administration of the secondary allocation of the Carl D. Perkins Career and Technical Education funds and the components of the Perkins 5-Year State Plan for Louisiana. It is hereby recognized that the LCTCS is the federally recognized eligible agency for the Carl D. Perkins Program, and therefore, is responsible for fulfilling all federal duties charged by the federal government related to the administration of the Carl D. Perkins Program (L.R.S. 17:2034), including monitoring and enforcement. As such, the LCTCS has the authority to make ultimate decisions regarding the administration of the Carl D. Perkins Program.

**A.) Allocation of Carl D. Perkins Program Funds**

1. It is acknowledged that 85 percent of the funds made available under the state allotment must flow to eligible recipients. It is also acknowledged that 10 percent of the 85 percent will be placed in the Reserve Fund for *secondary to postsecondary transitions* (College & Career Transitions Coordinators) managed

by the LCTCS. Of the remaining flow through funds, forty-four percent (44%) of these flow-through funds will be allocated by the LCTCS to eligible postsecondary recipients and fifty-six percent (56%) of the funds will be allocated to eligible secondary recipients.

2. The BESE, through the Louisiana Department of Education (henceforth referred to as the LDE), shall receive 40 percent of the federal allocation allowed for State Administration. These funds may be used only for: developing the state plan, reviewing local plans, monitoring and evaluating program effectiveness, assuring compliance with all applicable federal laws, providing technical assistance as stated in Section 112 of the Act and carrying out the program elements as described in Perkins 5-Year State Plan for Louisiana. The LDE must provide matching funds on a dollar-for-dollar basis from non-federal sources for State Administration.
3. LDE shall also receive 50 percent of the federal allocation allowed for State Leadership. State Leadership mandated and permissive activities are detailed in Section 124 of the Act. State Leadership allocation shall be determined after the reduction of the mandated allocations for equity and corrections.

## **B.) Responsibilities of BESE**

- 1) While each board shall be responsible for the day-to-day administration of its portion of the Carl D. Perkins Program funds, LCTCS is the eligible agency for the Carl D. Perkins Program, and therefore, is ultimately responsible for fulfilling all federal duties charged by the federal government related to administering the Carl D. Perkins Program. As such, the BESE, through the LDE, shall be responsible, although not limited to, the following regarding Carl D. Perkins secondary funds:
  - a) For meeting all current and future federal, state, and LCTCS requirements for processing and overseeing award of allocation to secondary school systems. This encompasses the actual award process, budget approvals, budget revisions, and payment of reimbursement requests from the local secondary eligible recipients in a timely manner. This shall include appropriate programmatic and financial “close-out” reporting for the fiscal year. Please see **Appendix A** for applicable due dates.
  - b) The BESE shall be responsible for the programmatic development and continuous oversight of all expenditures of the “flow-through” secondary Carl D. Perkins funds and shall require all secondary recipients to maintain detailed records of all such expenditures, including audits as may be required by federal and state rules, regulations, guidelines, policies, or the applicable annual plans.

The BESE through the LDE shall ensure that secondary Carl D. Perkins funds are expended as intended by federal, state and LCTCS program requirements and guidelines, including the components of the Perkins 5-Year State Plan for Louisiana.

- c) For conducting fiscal and programmatic monitoring of eligible sub-recipients. LDE will provide to LCTCS the following relative to fiscal audit:

- Audit program disclosing planned/suggested audit procedures
- Schedule of School Boards to be audited (within the first quarter of the fiscal year.)
- Copy of reports issued as a result of audit activity

LDE will provide to LCTCS the following relative to programmatic monitoring:

- A user-id and password for the eGrants system (read only) to enable LCTCS to access the Local Application Plan (LAP) for each eligible recipient
- Schedule of School Boards to be monitored (**by August 31**)
- Annual report summarizing results of monitoring visits
- Copies of reports issued as a result of monitoring activities

- d) For conducting, among secondary eligible recipients, the Methods of Administration (MOA) compliance monitoring as required by Office of Civil Rights for Title IV, IX, and 504. LDE will provide to LCTCS the following relative to MOA monitoring:

- Identification of at least one program person charged with the responsibility of MOA monitoring
- Schedule of School Boards to be visited (within the first quarter of the fiscal year)
- Annual summary report of findings and voluntary compliance plans
- Assistance in completion of biennial civil rights report, including but not limited to, providing any information or reports as needed to complete the biennial civil rights report
- Assistance with ongoing requests from the Office of Civil Rights relative to secondary compliance issues, including providing responsive information and reports as needed and upon request.

- e) For joint development with the LCTCS of negotiated levels of performance for the core indicators mandated through federal Carl D. Perkins legislation and in developing Local Application Plans and guidelines issued to eligible agencies.

- f) For all data collection and programmatic efforts required to comply with



meeting or exceeding the adjusted levels of performance for the core indicators mandated through the federal Carl D. Perkins legislation and required for submission in the United States Department of Education's Consolidated Annual Report (CAR). These indicators include academic achievement, skills attainment, credential attainment, placement and retention, and participation and completion of nontraditional programs. Data from program year 2014-2015 (this includes the information in an aggregate and disaggregated for each individual parish or district) shall be submitted to LCTCS no later than **November 16, 2015**.

- g) For providing the Louisiana Perkins State Director with a user-id and password for the CATE data system (read only).
  - h) For forming joint ventures with the LCTCS in creating a seamless statewide career and technical education system that, to the extent possible, minimizes any duplication of effort in providing career and technical education services between the LDE and the LCTCS and also to minimize expenditures of administration which maximizes the amount of funds invested directly for career and technical educational services to students. This is not limited to but includes participation in joint statewide technical assistance/professional development workshops developed for the benefit of meeting the programmatic elements of the Perkins Act of 2006, Louisiana's 5-Year State Plan, and improving the delivery of career and technical education.
- 2) Each fiscal year, unless the parties mutually agree otherwise, the LDE agrees to meet with the Louisiana Perkins State Director and staff including the Fiscal Monitoring staff to discuss procedures related to the fiscal management of Perkins funds received by the Department. Unless the parties mutually agree that such a meeting is unnecessary for a given year, this meeting should take place within the first quarter of the grant year.
  - 3) Each fiscal year, the BESE shall develop and present an annual budget, budget narrative, and plan for use of State Administration and State Leadership funds. The plan will be submitted to the LCTCS State Director of Perkins Program in a timely manner for presentation to the LCTCS Board of Supervisors no later than **August 31**.
  - 4) BESE will be allowed to make budget revisions of no more than 10% per the signature of the Career and Technical Division Director/Section Leader, with a signed original sent to the Perkins State Director for approval. A formal budget revision with all of the required signatures from BESE must be submitted for approval by **May 1** of each year.
  - 5) Indirect costs associated with administration of the secondary Carl D. Perkins funds allotted to the BESE will be recoverable by BESE from its administrative/leadership

funds and will be used in accordance with federal requirements. The Department will apply its approved indirect cost rate to recover indirect cost. Direct charged expenses plus indirect costs may not exceed the total allocation to BESE.

- 6) Unexpended flow-through funds remaining at the end of the close of the fiscal year shall revert to the LCTCS for re-allocation for the ensuing fiscal year based on the approved allocation formula as required by federal law, based on the same proportion of the original allocation for the LCTCS and the LDE.
- 7) Any secondary Carl D. Perkins program expenditures/costs determined to be recoverable by the LCTCS shall be recovered from secondary Carl D. Perkins sub-recoverable by the LCTCS shall be recovered from secondary Carl D. Perkins sub-recipients. The BESE agrees to hold harmless the LCTCS and postsecondary Carl D. Perkins program funds.
- 8) Any and all information/equipment related to the Carl D. Perkins program shall remain the property of the federal Carl D. Perkins program, shall be appropriately tagged and inventoried as federal property (in accordance with federal and state requirements), and shall be made immediately available to the LCTCS or appropriate federal agency or office upon request.

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Norwood Ogé, LCTCS Board Chair

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Chas Roemer, BESE President

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Timothy Hardy, LCTCS First-Vice Chair

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James D. Garvey, Jr., BESE Vice President

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Dr. Monty Sullivan, LCTCS President

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John White, Superintendent of Education

# ATTACHMENT A

## 2015-2016 PROGRAM YEAR BUDGET CARL PERKINS CAREER & TECHNICAL EDUCATION ACT OF 2006

	LCTCS	LDE	TOTALS
Total State Allocation			21,041,943
Flow-through funds: Postsecondary 44% and Secondary 56%	7,082,719	9,014,368	16,097,087
Reserve Fund (10% off the top of the flow-through. Used for college and career transition activities.	1,788,565	-	1,788,565
<b>Leadership (10% of the total allocation)</b>			
Corrections CTE Program (1% Leadership)	210,419	-	210,419
Equity Non-Traditional	100,000	-	100,000
Leadership funds available for distribution to LCTCS & LDE	896,888	896,887	1,793,775
Administration (5% of the total allocation) LCTCS-60%; LDE-40%	631,258	420,839	1,052,097
<b>Totals</b>	10,709,849	10,332,094	21,041,943

**Appendix B (sample)** (Note: Dates below apply to all recipients, secondary and post-secondary)

For fiscal year 2016-2017, the following due dates apply:

<b>Due Date</b>	<b>Data/Report Due</b>
August 31, 2016	Annual Budget and Budget Narrative
September 30, 2016	Schedule of School Boards to receive a Fiscal audit or Programmatic monitoring visit within fiscal year
September 30, 2016	Schedule of School Boards to be visited for Methods of Administration (MOA) compliance
September 30, 2016	Meet with State Perkins Director regarding fiscal management procedures for fiscal year
November 16, 2016	CAR Written Reports and Performance Indicators
May 1, 2017	Final Budget Revisions
July 15, 2017	Deadline for submission of project completion report for prior fiscal year
July 15, 2017	Deadline for submission of the Maintenance of Effort (MOE)
July 15, 2017	Deadline for submission of Program Income Certification for prior fiscal year
July 15, 2017	Final Reimbursement Requests
July 31, 2017	Annual report summarizing results of audits and monitoring visits
15 <sup>th</sup> of ea. Month	Monthly Reimbursement Requests
15 <sup>th</sup> of ea. Qtr. Month	Quarterly Accountability Reports

# Appendix C

## Project Completion Report

<b>LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM</b>		Send Original to: Perkins Program Coordinator Louisiana Community and Technical College System 265 South Foster Drive Baton Rouge, LA 70806		<b>Award</b>	
<b>Annual Project Completion Report - Subrecipients</b> for Carl D. Perkins Funds				<b>Project Number:</b>	
				<b>Program Year:</b>	
<b>Institution Name:</b>		<b>Report Preparer/Contact:</b>		<b>Phone #:</b>	
<b>Address (Street):</b>		<b>Email Address:</b>			
<b>Address (City, State, Zip Code):</b>					

Line Ref.	Uses of Funds (see list on reverse side)	(A) Salaries	(B) Related Benefits	(C) Prof. Svc	(D) Operating Svcs	(E) Travel	(F) Supplies	(G) Acquisitions	(H) Other Charges	(I) Total = A through H
a	Strengthen academic & CTE skills of students - 1									0.00
b	Link CTE at the secondary & postsecondary levels - 2									0.00
c	Provide experiences in all aspects of the industry - 3									0.00
d	Develop, improve, or expand the use of technology - 4									0.00
e	Provide inservice/preservice professional development - 5									0.00
f	Develop & implement evaluations of CTE programs - 6									0.00
g	Initiate, expand, and modernize CTE programs - 7									0.00
h	Provide services & activities of sufficient size & scope - 8									0.00
i	Provide activities to prepare special populations - 9									0.00
j	Involve parents, business & labor in the design of CTE programs - 10									0.00
k	Provide career guidance & academic counseling - 11									0.00
l	Local education and business partnerships - 12									0.00
m	Provide programs for special populations - 13									0.00
n	Assist vocational student organizations - 14									0.00
o	Provide mentoring & support services - 15									0.00
p	Lease, purchase & upgrade equipment - 16									0.00
q	Teacher preparation programs that support the integration of academics and CTE programs - 17									0.00
r	Develop & expand postsecondary program offerings - 18									0.00
s	Facilitate the transition of postsecondary students - 19									0.00
t	Support entrepreneurship education & training - 20									0.00
u	New CTE courses/programs of study - 21									0.00
v	Personalized career-themed learning communities - 22									0.00
w	Support for family & consumer sciences - 23									0.00
x	CTE programs for adults & school dropouts - 24									0.00
y	Services to continue education or job placement - 25									0.00
z	Training & activities in nontraditional fields - 26									0.00
aa	Training programs in automotive technologies - 27									0.00
bb	Pooling of funds with other recipients - 28									0.00
cc	Support other CTE activities - 29									0.00
dd	Administration									0.00
ee	Total (Lines a-dd)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Receipt of Funds Recap</b>								<b>Total Receipts</b>		0.00
<b>Instructional Supplies - Column F</b>								<b>Difference</b>		
<b>Supplies - Column F</b>								<b>Funds on Hand</b>		
<b>Acquisitions: Software &gt; \$1,000 - Column G</b>										
<b>Acquisitions: Property &lt; \$1,000 - Column G</b>										
<b>Acquisitions: Property &gt; \$1,000 - Column G</b>										
<b>Other Charges - Column H</b>										
<b>Other Charges - Column H</b>										
<b>Other Charges - Column H</b>										
<b>Total Expenditures by Object Details:</b>										

I certify that to the best of my knowledge and belief that the information indicated on this form is true and correct and that all expenditures indicated above were expended in accordance with LCTCS, State and Federal guidelines.

<b>Grantee Information:</b>	<b>Name/Title of Program Coordinator</b>	<b>Name/Title of Campus Fiscal Agent</b>
	<small>Please Print or Type</small>	<small>Please Print or Type</small>
	<b>Signature/Date</b>	<b>Signature/Date</b>

LCTCS-R02-0702 (Rev. 7/15)

### Required Uses of Funds (1-9) and Permissible Uses of Funds (10-29)

- 1 Strengthen academic, and career & technical skills of students participating in CTE programs through the integration of academics with CTE programs.
- 2 Link CTE at the secondary level and the postsecondary level, including 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.
- 4 Develop, improve, or expand the use of technology in CTE, which may include training to use technology, providing students with the skills needed to enter technology fields, and encouraging schools to collaborate with technology industries for internships and mentoring.
- 5 Provide inservice and preservice professional development programs to teachers, faculty, administrators, and career guidance counselors.
- 6 Develop and implement evaluations of the CTE programs carried out with Perkins funds.
- 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.
- 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.
- 10 Involve parents, business & labor in the design, implementation, and evaluation of CTE programs.
- 11 Provide career guidance & academic counseling for students participating in CTE programs, that improve graduation rates, provides information about postsecondary and career opportunities, and provides
- 12 Local education and business partnerships, including work-related experiences for students, adjunct faculty arrangements for qualified industry professionals and industry experiences for teachers and faculty.
- 13 Provide programs for special populations.
- 14 Assist career and technical student organizations.
- 15 Mentoring and support services.
- 16 Lease, purchase and upgrade equipment or adapting equipment, including instructional aids and publications to strengthen and support academic and skill achievement.
- 17 Teacher preparation programs that address the integration of academic and CTE and that assist individuals interested in becoming CTE teachers and faculty.
- 18 Develop and expand postsecondary program offerings at times and in formats that are accessible for all students, including the use of distance education.
- 19 Develop initiatives that facilitate the transition of postsecondary CTE students into baccalaureate degree programs.
- 20 Provide activities to support entrepreneurship education and training.
- 21 Improve or develop new CTE courses, including the development of programs of study.
- 22 Develop and support small, personalized career-themed learning communities.
- 23 Provide support for family and consumer sciences programs.
- 24 Provide CTE programs for adults and school dropouts to complete secondary education or upgrade technical skills.
- 25 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.
- 26 Support training and activities (such as mentoring and outreach) in nontraditional fields.
- 27 Provide support for training programs in automotive technologies.
- 28 Pooling a portion of such funds with a portion of funds available to other recipients for innovative initiatives.
- 29 Support other CTE activities consistent with purposes of this Act.

<b>Final Approved Budget by Object</b>										
Line #		(A) Salaries	(B) Related Benefits	(C) Prof. Svc	(D) Operating Svcs	(E) Travel	(F) Supplies	(G) Acquisitions	(H) Other Charges	(I) Total = A through H
	<b>Total Final Approved Budget</b>									
	<b>Final Approved Budget</b>									0.00
1	<b>Actual Expenditures - Totals by Object</b>									0.00
2	<b>Unobligated Funds<sup>a</sup></b>	0.00	0.00	71.00	0.00	0.00	0.00	0.00	0.00	0.00

<sup>a</sup> This line will represent Remaining Budget (The difference between Final Approved Budget and Actual Expenditures).

**Appendix D**

Sample--Program Improvement Plan (The complete document is Appendix N of the Perkins Basic Application)

**Louisiana Community & Technical College System  
Perkins Local Improvement Plan for FY 2015**

Institution Name: \_\_\_\_\_

**Measure:** 1A1/IP1 Technical Skill Attainment

**Numerator:** Number of CTE Concentrators who attain a passing grade on a minimum of 75% of their occupational courses, during the reporting year.

**Denominator:** Distinct Number of CTE Concentrators with a minimum of one (1) CTE during the reporting year.

Instructions:

- Review the data provided for your institution. In the space provided for ‘Analysis’ please include a narrative description of the institution’s attainment of this measure. Also include a Gap Analysis that provides an assessment of the institution’s performance with regard to the measure for each special population as compared to the overall Institution performance.
- In the space provided for Institution Activities, please provide a description of the activities that the institution will employ to improve its performance of this measure. You must include activities if it does not perform at least 90% of the benchmark.
- Please review the data for each special population. In the space provided, please provide a list of activities that the institution will employ to address the performance gap of this population if it does not perform at least 90% of the Institution rate. Use your Gap Analysis from above, to develop appropriate programs.

\*When the denominator is less than ten, the cell will be suppressed, and no data made available. Consequently, no plans will need to be written for that population.

**Analysis (Including Gap Analysis):**

**Institution:**

Numerator	Denominator	Rate	90% of Benchmark

**Activities:**

**I.** Person(s) Responsible:

Projected/Actual Completion Date:

Description of Activity:

**II.** Person(s) Responsible:

Projected/Actual Completion Date:

Description of Activity:

**III.** Person(s) Responsible:

Projected/Actual Completion Date:

Description of Activity:

**Displaced Homemaker**

Numerator	Denominator	Rate	90% of Institution Rate

Activity:

Person(s) Responsible:

Projected/Actual Completion Date:

Description of Activity:

**Economically Disadvantaged**

Numerator	Denominator	Rate	90 % of Institution Rate

Activity:

Person(s) Responsible:

Projected/Actual Completion Date:

Description of Activity:

**Individuals with Disabilities**

Numerator	Denominator	Rate	90% of Institution Rate

Activity:

Person(s) Responsible:

Projected/Actual Completion Date:

Description of Activity:

**Limited English Proficiency**

Numerator	Denominator	Rate	90% of Institution Rate

Activity:

Person(s) Responsible:

Projected/Actual Completion Date:

Description of Activity:

**Single Parent**

Numerator	Denominator	Rate	90% of Institution Rate

Activity:

Person(s) Responsible:

Projected/Actual Completion Date:

Description of Activity:





LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM  
Policy # 6.025

Title: CODE OF CONDUCT

PART II. ETHICAL STANDARDS FOR PUBLIC SERVANTS

§1111. Payment from nonpublic sources

A. (1) Payments for services to the governmental entity. No public servant shall receive anything of economic value, other than compensation and benefits from the governmental entity to which he is duly entitled, for the performance of the duties and responsibilities of his office or position; however, supplementary compensation or benefits provided to an employee of a public higher education institution, board, or system from funds or property accruing to the benefit of the institution, board, or system as approved by the appropriate policy or management board, through an alumni organization recognized by the management board of a college or university within the state or through a foundation organized by the alumni or other supportive individuals of a college or university within the state the charter of which specifically provides that the purpose of the foundation is to aid said college or university in a philanthropic manner shall be deemed for purposes of this Subsection as compensation and benefits from the government to which he is duly entitled.

(2) Any supplementary compensation or benefits provided to the commissioner of higher education or to an employee of the Board of Regents from funds or property accruing to the benefit of the board as approved by appropriate policy through a foundation organized to support higher education, including the Board of Regents, the charter of which specifically provides that the purpose of the foundation is to aid higher education in a philanthropic manner shall be deemed for purposes of this Subsection as compensation and benefits from the government to which he is duly entitled.

B. Finder's fees. No public servant shall receive any thing of economic value from a person to whom the public servant has directed business of the governmental entity.

C. Payments for nonpublic service.

(1) No public servant shall receive any thing of economic value for any service, the subject matter of which:

(a) Is devoted substantially to the responsibilities, programs, or operations of the agency of the public servant and in which the public servant has participated; or

(b) Draws substantially upon official data or ideas which have not become part of the body of public information.

(2) No public servant and no legal entity in which the public servant exercises control or owns an interest in excess of twenty-five percent, shall receive any thing of economic value for or in consideration of services rendered, or to be rendered, to or for any person during his public service unless such services are:

(a) Bona fide and actually performed by the public servant or by the entity;

(b) Not within the course of his official duties;

(c) Not prohibited by R.S. 42:1112 or by applicable laws or regulations governing nonpublic employment for such public servant; and

(d) Neither performed for nor compensated by any person from whom such public servant would be prohibited by R.S. 42:1115(A)(1) or (B) from receiving a gift.

(3)(a) Notwithstanding any other provision of the law to the contrary, and specifically the provisions of this Section, an employee of the office of the clerk of court may research public records, prepare chains of title, or perform any other title abstract related work, for compensation from nonpublic sources, with the approval of the clerk of court, provided such services are not performed during the employee's assigned working hours, and does not interfere with the performance of his assigned duties.

(b) No clerk of court shall receive any compensation or any portion of compensation received by any employee from nonpublic sources for the performance of any services related to the preparation of chains of title or any other title abstract related work approved by the clerk of court to be done by an employee during his nonworking hours.

(c) A willful violation of this Paragraph shall subject the clerk of court to a conviction of a misdemeanor and a fine of not less than five hundred dollars nor more than two thousand dollars.

(d) The clerk of court of each parish in conjunction with the parish governing authority shall promulgate rules and regulations for the use of its facilities, records, and equipment by all abstractors, including deputy clerks, regarding availability, costs, and procedures.

D. Payments for future services. No public servant shall receive, directly or indirectly, any- thing of economic value during the term of his public service in consideration of personal services to be rendered to or for any person subsequent to the term of such public service; however, a public servant may enter into a contract for prospective employment during the term of his public service unless otherwise prohibited by R.S. 42:1116.

E. Payments for rendering assistance to certain persons.

(1) No public servant, and no legal entity of which such public servant is an officer, director, trustee, partner, or employee, or in which such public servant has a substantial economic interest, shall receive or agree to receive any thing of economic value for assisting a person in a transaction, or in an appearance in connection with a transaction, with the agency of such public servant.

(2)(a) No elected official of a governmental entity shall receive or agree to receive any thing of economic value for assisting a person in a transaction or in an appearance in connection with a transaction with the governmental entity or its officials or agencies, unless he shall file a sworn written statement with the board prior to or at least ten days after initial assistance is rendered.

(b) The contents of the sworn written statement required by this Subsection shall be prescribed by the board and such statement shall be a public record.

(c) The board shall review all sworn statements filed in accordance with this Subsection. If the board determines that any such sworn statement is deficient or may suggest a possible violation of this Part, it shall, within ten days of the receipt of such statement, notify the elected official filing the statement of its findings. Such notification shall be deemed confidential and privileged and shall only be made public in connection with a public hearing by the board for an alleged violation of this Part where such would be relevant to the alleged violation for which the elected official is being investigated.

Acts 1979, No. 443, § 1, eff. April 1, 1980; Acts 1983, No. 403, § 1; Acts 1983, No. 697, § 1; Acts 1986, No. 359, § 1; Acts 1992, No. 1123, § 1; Acts 1995, No. 74, § 1, eff. June 12, 1995.

{{NOTE: SEE ACTS 1983, NO. 403, § 2.}}

Click on the link below to review the full version of Policy #6.025  
<http://www.lctcs.edu/assets/docs/FinanceAndAdministration/6.025.pdf>

## **Appendix G**

### **Program Income**

In accordance with the Education Department General Administrative Regulations (EDGAR) 2 CFR Part 200.80; and 200.307; examples of program income include: tuition monies and/or fees collected must be used for classes, coordination, supervision, and general administration of full- and part-time education programs, including responsibilities associated with the management of the finances of these programs.

Program income is defined as “gross income received by the grantee or sub-grantee directly generated by a grant supported activity or earned as a result of the grant agreement during the grant period.” Program income is governed by the terms of the agreement between the state and local sub-grantee. Program income must be accounted for in program records and used only for costs allocable under Perkins.

Grant recipients must verify planned collection of program income in their grant application. Any grant recipient collecting program income must complete a Program Income Report form, detailing by object code all collections and expenditures, and certify that all program income was spent for costs allowable under Perkins.

Grant recipients will report program income once during the grant award year for review by the state. The Program Income Report will be due at the end of the fourth quarter of the grant cycle. Certification of no program income is also due by the due date from any locality not collecting program income. Information about collecting and reporting program income will be included in all technical-assistance training related to grant reimbursements throughout the year. Program income will be monitored by LCTCS during collection times. Grant recipients not using program income in the appropriate and specified manner will receive written notification from LCTCS and may be subject to an on-site review. The Program Income Report form is available in Perkins Workbook.

## Appendix H

### Frequently Asked Questions (FAQs)

1. Can I use funds to support the costs for students to attend a career and technical student organization (CTSO) competition?

Generally, no. It is the position of the U.S. Department of Education, Office of Career, Technical and Adult Education (OCTAE) that Perkins funds may not be used to support transportation to, and lodging and meals at technical skills competitions as part of national CTSO conventions except in certain limited circumstances. Perkins IV, Non-Regulatory Guidance Compiled Q&A, Question D.26 and D.27 (June 4, 2015), [https://s3.amazonaws.com/PCRN/docs/Uniform\\_Guidance\\_Compiled\\_QAs\\_060315.pdf](https://s3.amazonaws.com/PCRN/docs/Uniform_Guidance_Compiled_QAs_060315.pdf).

Pursuant to OCATE's guidance, Perkins funds may be used for these types of direct assistance if the costs are (1) related to a CTSO that is an integral part of the curriculum, and (2) part of a larger program to serve special populations or nontraditional students. Practically, to meet this exception, an eligible recipient must maintain documentation to demonstrate the CTSO and related event are integral to the curriculum and that the student(s) benefiting from the expenditure are members of a special population.

Furthermore, since all uses of funds must be tied to the improvement of the CTE program, it is the position of LCTCS that the limited federal funds received by Louisiana would be better spent on other priorities. As such, any request for reimbursement tied to a CTSO event will be met with additional scrutiny.

2. What about supporting the cost of teachers to attend a CTSO competition as a chaperone?

Assuming that all other allow ability factors are met (necessary, reasonable, allocable, etc.), there are no federal prohibitions against using funds to support the cost of teachers to attend a CTSO event as a chaperone. However, since all uses of funds must be tied to the improvement of the CTE program, it is the position of LCTCS that the limited federal funds received by Louisiana would be better spent on other priorities. As such, any request for reimbursement tied to a CTSO event will be met with additional scrutiny.

3. Can funds be used to pay for bus transportation for students?

This is an allowable cost as long as the transportation is incidental to an instructional offering. For example, transportation from the school to a field site is incidental to the instructional offering. This would not be an allowable cost for transportation as direct assistance to students. For example, transportation to and from school, or to a CTSO event is direct assistance.

Pursuant to OCTAE's policies, use of Perkins funds for transportation as direct assistance to students is unallowable unless the student is a member of a special population. Perkins IV, Non-Regulatory Guidance Compiled Q&A, Question D.27 (June 4, 2015), [https://s3.amazonaws.com/PCRN/docs/Uniform\\_Guidance\\_Compiled\\_QAs\\_060315.pdf](https://s3.amazonaws.com/PCRN/docs/Uniform_Guidance_Compiled_QAs_060315.pdf). However, even where the student is a member of a special population, such a use of funds may cause supplanting concerns.

Additionally, whether the cost is for transportation incidental to an instructional offering or direct assistance to a special population, the sub recipient must have controls in place to ensure that the funds are actually used for transportation. Accordingly, a voucher or contract with the transportation vendor is preferable to a direct cash payment.

4. May funds pay for membership fees in professional organizations?

Pursuant to 2 C.F.R. § 200.454, the cost of an organization's membership in or subscription to a business, technical, or professional organization is allowable. The cost of an organization's membership in a civic or community organization is allowable with prior approval from LCTCS. The costs of a membership in any country, social or dining club or in an organization whose primary purpose is lobbying is unallowable. See also Perkins IV, Non-Regulatory Guidance Q&A – Version 4.0, Question D.54, D.56 and D.57 (April 24, 2015), <https://s3.amazonaws.com/PCRN/docs/PerkinsIVNon-RegulatoryGuidanceQAVersion4.0-4-22-15.pdf>.

The cost of an individual's membership in a business, technical or professional organization is not allowable. However, if the individual's membership in such organization benefits the organization and not the individual, such a cost would be allowable.

To determine whether or not the membership benefits the organization or an individual, a good rule of thumb is to consider what would happen if the individual left the organization. If the membership would follow the individual, that membership benefits the individual. If the membership stays with the organization, the membership benefits the organization and would thus be an allowable cost assuming all other cost requirements are met.

5. May funds be used for radio advertisements?

Pursuant to 2 C.F.R. § 200.421 advertisements, including radio advertisements, are allowed for communication with the public and press when the costs are considered necessary as part of the outreach effort for the grant and directed towards a specific program or service. However, federal funds cannot be used to promote the institution generally.

6. Can funds be used for a marketing pamphlet that describes financial aid resources for students who attend or are thinking about attending my institution?

Generally, no. Because the pamphlet benefits the institution generally and is not directed at a specific program or service, the cost is not allowable. See 2 C.F.R. § 200.421(e)(4). However, if an institution exclusively offers career and technical education programs, such a cost would be permissible as directly benefiting the Perkins program.

7. What about using funds for a billboard that promotes the college?

No. Similar to question 6 above, the cost of advertising designed solely to promote the college is not allowable. 2 C.F.R. §00.421(e)(4). For the cost to be allowable, the advertising must have a direct benefit to the Perkins program.

8. Can I use Perkins funds for a marketing pamphlet designed to increase student retention?

As indicated in the questions above, for marketing or advertising to be allowable, the cost must be specifically tied to the Perkins program. Perkins funds could not support the cost of a pamphlet designed to retain all students (as opposed to a pamphlet geared towards only CTE students or directed at a specific program or service).

9. May funds be used for financial aid training for college employees?

For such a use of funds to be allowable, these costs must come from the administrative set-aside, and the burden would be on the college to show that the benefit would be limited to Perkins eligible students who receive financial aid.

10. Can funds be used to pay for the fee of a student's technical skills assessment?

This is a permissible use of funds under certain limited circumstances. If the college or LEA uses the technical assessment results to report performance data to LCTCS or LDOE, it would be permissible for that college or LEA to use funds to pay the fee for a student's technical skill assessment that is aligned with industry-recognized standards. See Grant Program Guidance, Commonly Asked Questions, Allowable Uses of Funds, available at <http://cte.ed.gov/grants/commonly-asked-questions>.

However, OCATE cautions that a recipient must also consider whether paying for students' technical assessments would be an efficient use of limited Perkins funds and whether the costs would be reasonable and necessary. It is also important to ensure that such a use of funds would not violate Perkin's supplanting provision.

