



NEW YORK STATE  
EDUCATION  
DEPARTMENT

Office of Career and  
Technical Education

# Perkins V 2021-2022 Application Guidance

First-time applicants with an individual allocation greater than \$15,000 and who meet the Perkins V definitions of size, scope and quality must call the CTE team at 518-486-1547 to confirm eligibility. A completed CLNA and a letter of intent to apply for first-time applicants is due April 1, 2021 to both the fiscal agent of the consortium you joined in the prior year and to the CTE Office (a PDF copy of the original should be sent to [emscte@nysed.gov](mailto:emscte@nysed.gov)).

## Size

- Each NYSED-approved CTE program of study must have a minimum of eight CTE concentrators across all grade levels enrolled. A CTE concentrator at the secondary level means a student served by an eligible recipient who has completed at least two (2) sequenced CTE courses in a single NYSED-approved CTE program or program of study at a local high school, or has completed BOCES CTE course work in a state-approved program equivalent to two full year high school courses.
- Applicants must have a minimum of three NYSED-approved CTE programs of study in three of the sixteen national career cluster areas.

## Scope

- Academic and technical content are aligned, leading to a nonduplicative program offering.
- Addresses both academic and technical knowledge and skills, including employability skills
- Aligned with the needs of industry in the economy of the state, region, or local area

Secondary-level students are exposed to various opportunities to continue education beyond high school (multiple entry and exit points)

- Culminates in the ability for students to attain a recognized postsecondary credential

## Quality

- All students within each program achieve performance targets established for Perkins V Performance Indicators
- Progresses in specificity, begins with all aspects of the industry or career cluster and leads to more occupation-specific instruction
- Incorporates challenging state academic learning standards and industry standards specific to each content area
- Evidence of appropriate teachers' certification and professional development

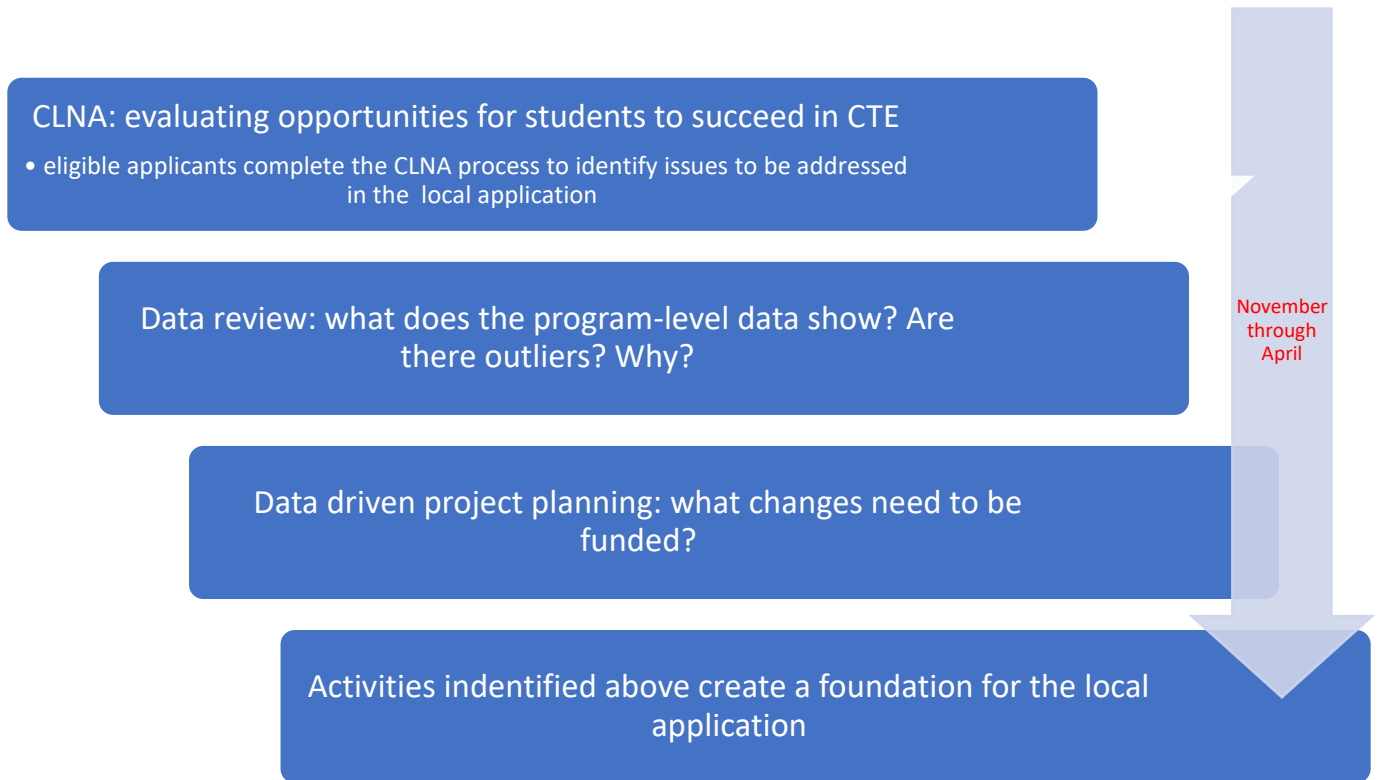
## Contents

Purpose & Priorities of New York State’s Perkins V Grant.....	3
Diagram 1: CLNA process as a basis for the Perkins V application .....	3
Diagram 2: Perkins V application components and their purpose .....	4
Diagram 3: Local Application Section 4.....	6
Diagram 4: Example of an identified need and the solution, to address the need .....	7
Advisory Council.....	12
Perkins Required Use of funds for local recipients .....	20
Special Populations .....	24
Fiscal Guidelines for Federal and State Funded Grants from NYSED’s Office of Grants Finance .....	25
Samples of Specific Costs .....	26

## Purpose & Priorities of New York State's Perkins V Grant

- Assist local applicants in improving secondary-level NYSED-approved CTE programs that meet the definition of career and technical education as contained in the Strengthening Career and Technical Education for the 21st Century Act (
- Support NYSED-approved CTE programs that are of sufficient size, scope, and quality to be effective

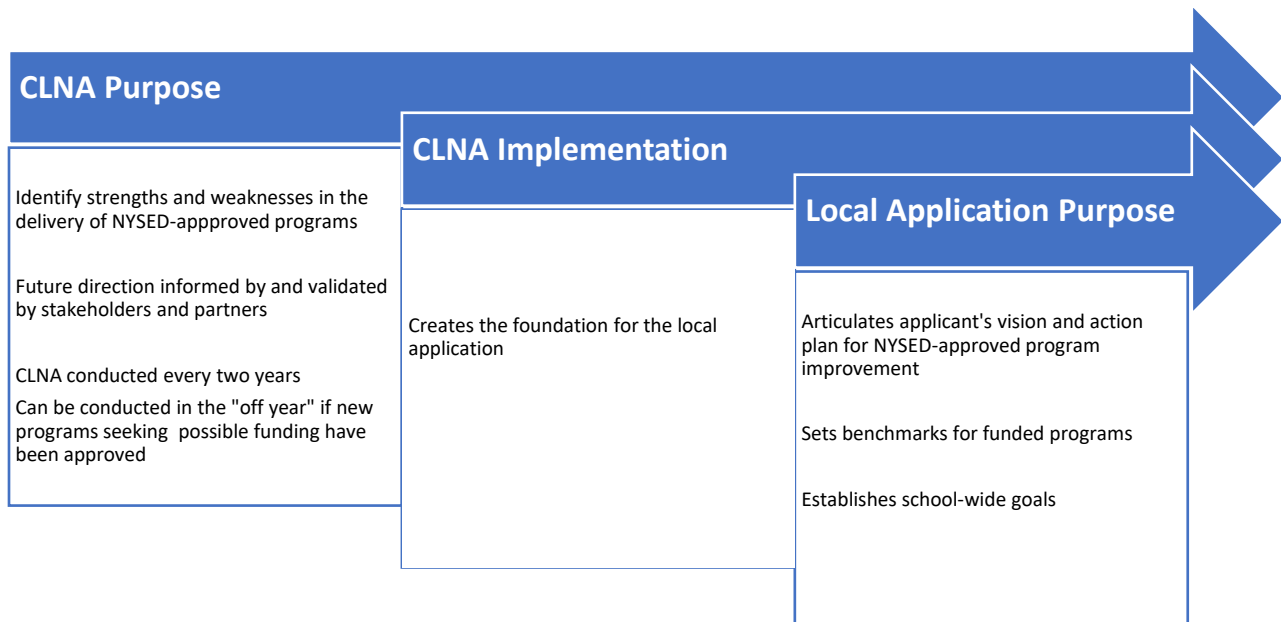
Diagram 1: CLNA process as a basis for the Perkins V application



After completing the Comprehensive Local Needs Assessment (CLNA), the local applicant will analyze these findings to generate a list of recommendations that can be addressed using Perkins V funds

- Data driven decisions will guide the action steps needed to address these recommendations in order to improve programs and increase student opportunities.
- The same recommendations will direct the budget decisions regarding the appropriate use of Perkins V Funds for the given program year.
- All of the above information will create the foundation for the 2021-2022 local application.
- Applicants who completed the CLNA in 2019-20, should reevaluate the funded activities to determine which should be carried forward a second year and which have been completed. Priorities identified in last year’s CLNA that have not yet been funded can be included in the 2020-21 Application.

Diagram 2: Perkins V application components and their purpose



- The purpose of the CLNA is to identify areas of *BOTH* strengths and weaknesses in the applicant’s CTE programs.
- Future directions of CTE for the applicant will be informed and/or validated by the stakeholders and partners conducting the analysis.
- The needs and gaps found during the CLNA will help form the vision for CTE moving forward within the agency.
- The stakeholders and partners will identify strategies, solutions, and investments that can be implemented in order to address weaknesses and gaps that currently exist.
- These strategies, solutions, and investments will be outlined in Section 4 of the Local Application.

## Section 1: Introduction to Perkins and Application Mechanics

This section outlines which applicants are eligible to apply for secondary Perkins funds as well as the application mechanics and checklist.

## Section 2: Supporting Documentation

Section 2 contains the documentation necessary for the fiscal agent signature as well as the consortium participation and consortium fund use agreements.

## Section 3: Local Compliance with Perkins V Provisions

In section 3.1, the applicant will outline the membership of the Local Advisory Council (LAC) and how they are involved with the development of the local application.

Section 3.2 contains the required application elements for Perkins compliance. Questions that refer to special populations will have drop-down menus where the applicant can choose a particular special population that they may need to refer to, or an all students category for broader statements.

Questions 1–10 in this section apply to all NYSED-approved programs offered by the applicant. Questions 11 and 12 apply to those NYSED-approved programs for which the applicant is seeking funding. Question 13 applies to those programs for which the applicant would like to seek approval and funding in the future.

There have been some changes to Section 3 of the 2021-22 NYS Perkins V Application due in part to the 2020 Methods of Administration Plan (MOA) approved by the United States Department of Education's Office of Civil Rights. Under this new plan, all CTE associates participate in efforts to assure compliance with civil rights statutes. This plan builds on existing grant and program review procedures and widens NYSED's view of issues concerning access to CTE. The plan connects civil rights monitoring to other oversight work done in the Office of CTE. Perkins application reviews will integrate a civil rights component. Staff will identify potential issues by monitoring several factors to identify which subrecipients require technical assistance or a civil rights review.

## Section 4: Local Plan and Perkins V Use of Funds

After completing the CLNA, the Advisory Council will draft recommendations based on the analysis of the findings and the CLNA Summary. These recommendations will be placed into Section 4 as a reference point for the action steps that will follow in the chart. There should be a clear linkage of needs and recommendations, to action steps and uses of funds to address them.

Activities developed and outlined in Section 4, to improve student outcomes need to be linked to the six uses of funds specified in Perkins V. The six uses of funds are:

1. Offering students career exploration and career development activities;
2. Providing instructors professional development;
3. Building the skills students need to pursue careers in high skill, high wage or in-demand industry sectors;
4. Supporting integration of academic skills into CTE programs and programs of study;

5. Planning and carrying out elements that support the implementation of CTE programs and programs of study that result in increasing student achievement; and
6. Developing and implementing evaluations of the activities carried out with Perkins funds.

The combination of all funded activities should account for all of the six uses.

The needs outlined and action steps described in this section will be linked to one of the six required Perkins V Use of Funds. Use the drop-down menu in column four to select the required activity supported by the action steps.

Diagram 3: Local Application Section 4

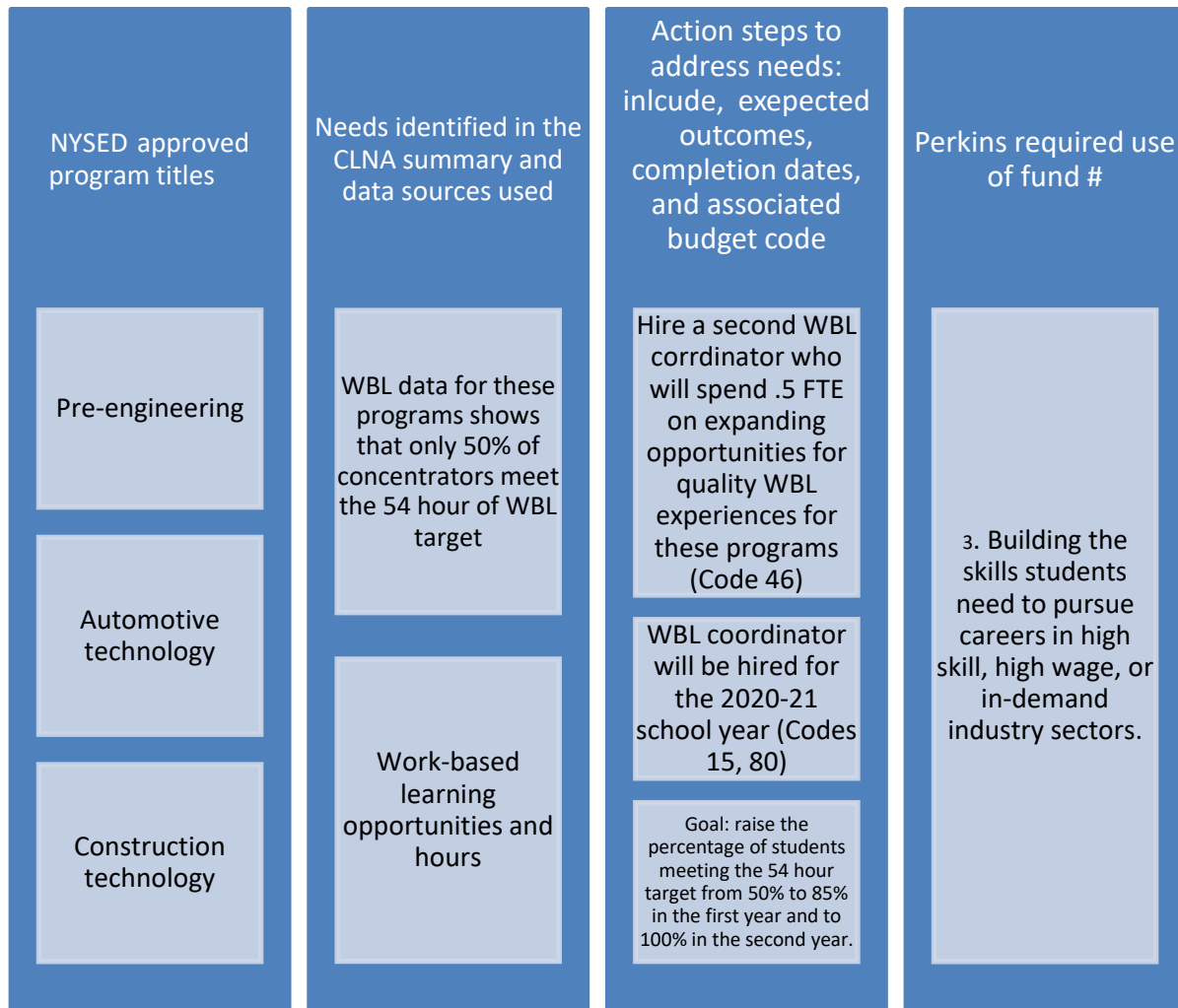


<b>NYSED- approved CTE Program Title</b>	<b>Identified Needs, based on CLNA Summary</b>	<b>Action Steps to address needs including dates, data, and expected outcomes. * include a budget code with each action step, i.e., 40 purchased services.</b>	<b>Use of Funds # (Click on drop-down box to select)</b>
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Section 4 will create a one-year plan of projects, services, and activities that **specifically** address the needs identified in the CLNA Summary. **Detailed information about dates, data that supports the action, and expected measurable outcomes must be included in the chart.** Use labor market data, as well as local data, including stakeholder recommendations; input from business and industry partners; student surveys; and student career assessments to make data-driven decisions. *(Perkins V Sec. 134. [20 U.S.C. 2354] Local Application for Career and Technical Education Programs B (1-9))*

Diagram 4 below, illustrates that some needs can carry over into multiple programs of study, i.e., the need for more Work-Based Learning opportunities. However, some needs that arise may be program specific. This will be applicant specific. In the Action Step column, the narrative is very specific about how Perkins funds will be used to support this project. There should be clear linkage between this chart and the FS-10 when referencing the budget code following each action.

Diagram 4: Example of an identified need and the solution, to address the need outlined in Section 4.0



The action steps outlined in this year’s local application, will detail projects that address the needs found through the CLNA process. The 2021-2022 application will continue to address the same needs the applicant found in the CLNA completed in 2019-20, or be combined with any needs discovered through an off-year CLNA\* that was completed on newly approved programs. Funding for the 2021-22 program year will then address either new projects or continuations of those projects outlined in the 2020-2021 application. This will allow the applicant to plan for a two-year investment in the needs or gaps revealed by the first CLNA. Additionally, the two-year cycle will provide more complete outcome data for the completion of the CLNA for the 2022-2023 program year.

\*If new programs were approved between 11/1/19 and 12/1/20, an off-year CLNA will be completed in the 2020-2021 program year so that those new programs could potentially receive funding in the 2021-2022 program year in addition to those evaluated last year.

## Illustration of Allowable vs Unallowable Uses of Funds

Allowable Costs by budget code are outlined below for those needs that have been identified during the with the Comprehensive Local Needs Assessment (CLNA) process. Note: costs are allowable only when they are a necessary component of an overall effort to address program areas in need of improvement.

Budget Code	Allowable Costs	Unallowable Costs
15 Professional Salaries	<ul style="list-style-type: none"> <li>• CTE teacher positions for up to three years for responsibilities/activities aligned to CLNA outcomes</li> <li>• Technical instructional assistant positions for up to three years</li> <li>• Career counselor positions for up to three years</li> <li>• Other instructional or professional staff providing services in a Perkins funded program for up to three years               <ul style="list-style-type: none"> <li>Stipends for any staff employed by the recipient agency to perform tasks outside their work hours and normal duties that support a Perkins funded program</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Salaries or wages of any instructional/professional staff whose responsibilities/activities are not directly related to a CLNA outcome</li> <li>• Any position eligible for funding that has been supported for three consecutive years on the same activity</li> <li>• Any position that has been previously funded with local funds</li> </ul>
16 Support Staff Salaries	<ul style="list-style-type: none"> <li>• Clerical or administrative support directly related to a Perkins funded program (only for time spent on those activities) (i.e., salaries for teacher aides, secretarial and clerical assistance and building operation and maintenance)</li> <li>• When recipients use their own school bus transportation for a project, the salary of the individual bus driver and monitors will be allowed for those hours of project use</li> </ul>	<ul style="list-style-type: none"> <li>• Salaries for clerical or administrative support for time spent on duties unrelated to grant activities</li> </ul>
40 Purchased Services	<ul style="list-style-type: none"> <li>• Any contracted arrangement with an entity outside the recipient agency for allowable activities, services, and/or products for a Perkins funded program(e.g., site licenses)</li> <li>• Rental costs are allowable if the recipient is renting from an outside agency or vendor and the rental fees are necessary, reasonable, allocable to the project addressing the needs identified by the CLNA</li> </ul>	<ul style="list-style-type: none"> <li>• Funding for activities, services, and/or products provided by the recipient agency</li> <li>• Funding for activities, services, and/or products that have previously been secured using local funds</li> <li>• Any expenditure for entertainment or other non-instructional activities</li> </ul>



	<ul style="list-style-type: none"> <li>Repairs for Perkins funded equipment that directly impact a Perkins funded program</li> <li>Costs associated with technical assessments or industry recognized certification examinations</li> <li>Costs associated with preparing for and participating in technical skills competitions aligned with CTE program standards and curricula for CTSOs (DECA, FBLA, FFA, HOSA, FCCLA, SkillsUSA, and TSA); students must be concentrators in a NYSED-approved CTE program to be supported with Perkins funds for these activities</li> </ul>	<ul style="list-style-type: none"> <li>Rent cannot be charged if the local agency actually owns the space or item involved</li> <li>Professional organization dues or membership fees</li> <li>Tuition, fees, or other payments for the benefit of individual students or staff members and not the overall CTE program. (e.g., Expenses for student driver's education and New York State driver's license fees)</li> <li>CTSO or other dues/membership fees for students</li> <li>Any portion of a student's conference/competition registration fee used for food, lodging, awards, social assemblages, and recreation</li> <li>Student travel to national level CTSO competitions</li> </ul>
45 Supplies and Materials	<ul style="list-style-type: none"> <li>Items with a per unit cost of less than \$5,000 that directly improve a Perkins funded program and benefit students in those programs (individual supplies must be itemized (including number ordered with their unit cost))</li> <li>Costs associated with technical assessments or industry recognized certification examinations</li> <li>Promotional materials for teacher recruitment</li> <li>Costs associated with preparing for and participating in technical skills competitions aligned with CTE program standards and curricula for CTSOs (DECA, FBLA, FFA, HOSA, FCCLA, SkillsUSA, and TSA); students must be concentrators in a CTE program to be supported with Perkins funds for these activities</li> </ul>	<ul style="list-style-type: none"> <li>Items with a per unit cost of \$5,000 or more</li> <li>Consumable goods and supplies that are typically and reasonably provided by the recipient agency (i.e., pencils, paper, printer ink, etc.)</li> <li>Postage</li> <li>Computers for administrators, teachers and support staff use</li> <li>Program promotional materials for student recruitment or general communication; including memorabilia, awards, recognition items (e.g., tee shirts, flash drives, or other items retained by students),</li> <li>Costs of CTSO jackets</li> <li>General classroom furniture</li> </ul>
46 Travel Expenses	<ul style="list-style-type: none"> <li>In-state conference registration for high-quality professional development (HQPD)*</li> </ul>	<ul style="list-style-type: none"> <li>Meals unless included in the registration fee for conference</li> <li>Meals for school/district HQPD meetings</li> </ul>

	<ul style="list-style-type: none"> <li>• Non-credit course reimbursement for HQPD specific to instructing career and technical education students</li> <li>• Expenses for in-state transportation, per diem, and lodging costs if the costs are necessary, reasonable, and allocable to a project</li> <li>• Pupil transportation and travel of staff between instructional sites when in support of a Perkins funded project</li> <li>• Advisors supervising students at local, state, and/or national events</li> <li>• When recipients use their own school bus transportation for a project, reimbursements shall be limited to the approved rate per mile for operational costs</li> </ul>	<ul style="list-style-type: none"> <li>• Any expenditure for entertainment or non-instructional activities</li> <li>• <b>NEW for 2021-22</b> The Office of CTE has determined that due to on-going issues around COVID-19, out of state travel cannot be funded with Perkins grants.</li> <li>• Student travel to national level CTSO competitions</li> </ul>
49 BOCES Services	<ul style="list-style-type: none"> <li>• Any contracted arrangement with a BOCES provider for allowable activities, services, and/or products for a Perkins funded program</li> </ul>	
30 Minor Remodeling	<ul style="list-style-type: none"> <li>• Salaries, associated employee benefits, purchased services, and supplies and materials related to alterations to existing sites to improve NYSED-approved program facility accessibility</li> </ul>	<ul style="list-style-type: none"> <li>• Modifications not directly tied to improving access to NYSED-approved program</li> <li>• Major remodeling</li> </ul>
20 Equipment	<ul style="list-style-type: none"> <li>• Commercial grade Items with a per unit cost of \$5,000 or more and a usable life of at least one year that directly improve a Perkins funded program and benefit students in those programs</li> </ul>	<ul style="list-style-type: none"> <li>• Equipment for programs that are not included the action steps described in Section 4.</li> <li>• Equipment required for the start-up of a program</li> <li>• Non-instructional equipment used for the overall functioning of the school (i.e., office equipment and furnishings, reproduction and printing equipment)</li> <li>• Furniture</li> <li>• Purchase or lease of automobiles</li> </ul>
80 Employee Benefits	<ul style="list-style-type: none"> <li>• The fringe benefit rate for project personnel must be the same as those used for other agency personnel</li> </ul>	

	<ul style="list-style-type: none"> <li>Only benefits which are attributable to the professional and support staff identified in codes 15 and 16 may be included</li> </ul>	
90 Indirect Costs	<ul style="list-style-type: none"> <li>Central administrative costs and certain other organization-wide costs that are incurred in connection with the grant, but that cannot readily be identified with the grant</li> <li>District <u>indirect cost rates</u></li> </ul>	<ul style="list-style-type: none"> <li>Indirect rate greater than the percentage assigned to the district</li> <li>Administrator salaries and indirect costs combined cannot exceed 5% of the grant</li> </ul>

**\*High Quality Professional Development** activities are sustained (not stand-alone, 1-day, or short-term workshops), intensive, collaborative, job-embedded, data-driven, and classroom-focused.

**Supplement not Supplant:** Funds made available under Perkins V should not supplant local or state funds. Perkins V funds are to be used to improve NYSED-approved career and technical education programs. Local or state funds would provide the infrastructure, staff, supplies, staff travel, equipment, etc. for normal operation.

## Perkins V Definitions

<p>Administrative Costs</p>	<p>Administrative Costs including Indirect Costs</p> <p>Federal: Strengthening Career and Technical Education for the 21st Century Act: Local Administrative Cost</p> <p>Section 3 (1) of the Act states that the term ‘administration’, when used with respect to an eligible agency or eligible 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.</p> <p>Section 135(d), of the Act states that each eligible recipient receiving funds under this part shall not use more than five percent of the funds for administrative costs associated with the administration of activities under the section.</p> <p>Positions such as project coordinator, accountant, clerical staff, or other positions not directly serving students are considered administrative. Indirect costs are considered administrative costs.</p>
<p>Advisory Council</p>	<p><i>New York Consolidated Laws, Education Law: EDN § 4601.</i></p> <p><i>Advisory councils</i></p> <p><i>1. The board of education of each school district and of each board of cooperative educational services maintaining a NYSED- approved career education program shall appoint an advisory council for career education consisting of at least ten members. The membership shall include, but not be limited to, persons:</i></p> <ul style="list-style-type: none"> <li><i>a. Familiar with the vocational needs and problems of management and labor in the region.</i></li> <li><i>b. Familiar with programs of career education at the postsecondary and adult levels.</i></li> <li><i>c. Familiar with the manpower needs and requirements of the region to be served.</i></li> <li><i>d. Familiar with the special educational needs of the physically and mentally handicapped.</i></li> </ul>

	<p><i>e. Representative of community interests, including persons familiar with the special needs of the population to be served.</i></p> <p><i>f. A student who is participating in a career education program at the school district or board of cooperative educational services district being served by the advisory council.</i></p> <p><i>2. It shall be the duty of such advisory council for career education to advise the board of education or board of cooperative education on the development of and policy matters arising in the administration of career education, including the preparation of long-range and annual program plans submitted to the commissioner of education, and assist with an annual evaluation of career education programs, services and activities provided by the school district or board of cooperative education.</i></p> <p><i>3. Advisory councils may appoint consultant committees, representative of specific occupational fields to assist in the work of the council and the board of education or board of cooperative education with respect to the planning, development and requirements for establishment of new programs or evaluation and revision of existing programs.</i></p>
Career Clusters	<p><a href="#">See Advance CTE for Career Cluster resources</a></p> <p>The National Career Clusters® Framework provides a vital structure for organizing and delivering quality CTE programs through learning and comprehensive programs of study. In total, there are 16 Career Clusters in the National Career Clusters Framework, representing more than 79 Career Pathways to help students navigate their way to greater success in college and career.</p> <p>Agriculture, Food &amp; Natural Resources</p> <p>Architecture &amp; Construction</p> <p>Arts, A/V Technology &amp; Communications</p> <p>Business Management &amp; Administration</p> <p>Education &amp; Training</p> <p>Finance</p> <p>Government &amp; Public Administration</p> <p>Health Science</p> <p>Hospitality &amp; Tourism</p>

	<p>Human Services</p> <p>Information Technology</p> <p>Law, Public Safety, Corrections &amp; Security</p> <p>Manufacturing</p> <p>Marketing</p> <p>Science, Technology, Engineering &amp; Mathematics</p> <p>Transportation, Distribution &amp; Logistics</p>
<p>Local application</p>	<p>Perkins Sec. 134</p> <p>(a) CONTENTS.--The eligible agency shall determine the requirements for local applications, except that each local application shall contain—</p> <p>(1) a description of the results of the comprehensive needs assessment conducted under subsection(c);</p> <p>(2) information on the career and technical education course offerings and activities that the eligible recipient will provide with funds under this part, which shall include not less than 1 program of study approved by a State under section 124(b)(2), including--</p> <p style="padding-left: 40px;">(A) how the results of the comprehensive needs assessment described in subsection(c) informed the selection of the specific career and technical education programs and activities selected to be funded;</p> <p style="padding-left: 40px;">(B) a description of any new programs of study the eligible recipient will develop and submit to the State for approval; and</p> <p style="padding-left: 40px;">(C) how students, including students who are members of special populations, will learn about their school's career and technical education course offerings and whether each course is part of a career and technical education program of study;</p> <p>(3) a description of how the eligible recipient, in collaboration with local workforce development boards and other local workforce agencies, one-stop delivery systems described in section 121(e)(2) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3151(e)(2)), and other partners, will provide—</p>

	<ul style="list-style-type: none"> <li>(A) career exploration and career development coursework, activities, or services;</li> <li>(B) career information on employment opportunities that incorporate the most up-to-date information on high-skill, high-wage, or in-demand industry sectors or occupations, as determined by the comprehensive needs assessment described in subsection (c); and</li> <li>(C) an organized system of career guidance and academic counseling to students before enrolling and while participating in a career and technical education program;</li> </ul> <p>(4) a description of how the eligible recipient will improve the academic and technical skills of students participating in career and technical education programs by strengthening the academic and career and technical education components of such programs through the integration of coherent and rigorous content aligned with challenging academic standards and relevant career and technical education programs to ensure learning in the subjects that constitute a well-rounded education(as defined in section 8101 of the Elementary and Secondary Education Act of 1965);</p> <p>(5) a description of how the eligible recipient will—</p> <ul style="list-style-type: none"> <li>(A) provide activities to prepare special populations for high-skill, high-wage, or in-demand industry sectors or occupations that will lead to self-sufficiency;</li> <li>(B) prepare CTE participants for non-traditional fields;</li> <li>(C) provide equal access for special populations to career and technical education courses, programs, and programs of study; and</li> <li>(D) ensure that members of special populations will not be discriminated against on the basis of their status as members of special populations;</li> </ul> <p>(6) a description of the work-based learning opportunities that the eligible recipient will provide to students participating in career and technical education programs and how the recipient will work with representatives from employers to develop or expand work-based learning opportunities for career and technical education students, as applicable;</p> <p>(7) a description of how the eligible recipient will provide students participating in career and technical education</p>
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	<p>programs with the opportunity to gain postsecondary credit while still attending high school, such as through dual or concurrent enrollment programs or early college high school, as practicable;</p> <p>(8) a description of how the eligible recipient will coordinate with the eligible agency and institutions of higher education to support the recruitment, preparation, retention, and training, including professional development, of teachers, faculty, administrators, and specialized instructional support personnel and paraprofessionals who meet applicable State certification and licensure requirements (including any requirements met through alternative routes to certification), including individuals from groups underrepresented in the teaching profession; and</p> <p>(9) a description of how the eligible recipient will address disparities or gaps in performance as described in section 113(b)(3)(C)(ii)(II) in each of the plan years, and if no meaningful progress has been achieved prior to the third program year, a description of the additional actions such recipient will take to eliminate those disparities or gaps.</p>
<p>Comprehensive Local Needs Assessment</p>	<p>134(c)(2)(A-E) COMPREHENSIVE LOCAL NEEDS ASSESSMENT.—</p> <p>To be eligible to receive financial assistance under this part, an eligible recipient shall--</p> <p>(A) conduct a comprehensive local needs assessment related to career and technical education and include the results of the needs assessment in the local application submitted under subsection(a); and</p> <p>(B) not less than once every 2 years, update such comprehensive local needs assessment.</p> <p>REQUIREMENTS.--The comprehensive local needs assessment described in paragraph (1) shall include each of the following:</p> <p>(A) An evaluation of the performance of the students served by the eligible recipient with respect to State determined and local levels of performance established pursuant to section 113, including an evaluation of performance for special populations and each subgroup described in section 1111(h)(1)(C)(ii) of the Elementary and Secondary Education Act of 1965.</p>



(B) A description of how career and technical education programs offered by the eligible recipient are—

(i) sufficient in size, scope, and quality to meet the needs of all students served by the eligible recipient; and

(ii)(I) aligned to State, regional, Tribal, or local in-demand industry sectors or occupations identified by the State workforce development board described in section 101 of the Workforce Innovation and Opportunity Act (29 U.S.C. 3111)(referred to in this section as the 'State board') or local workforce development board, including career pathways, where appropriate; or

(II) designed to meet local education or economic needs not identified by State boards or local workforce development boards.

(C) An evaluation of progress toward the implementation of career and technical education programs and programs of study.

(D) A description of how the eligible recipient will improve recruitment, retention, and training of career and technical education teachers, faculty, specialized instructional support personnel, paraprofessionals, and career guidance and academic counselors, including individuals in groups underrepresented in such professions.

(E) A description of progress toward implementation of equal access to high-quality career and technical education courses and programs of study for all students, including—

(i) strategies to overcome barriers that result in lower rates of access to, or performance gaps in, the courses and programs for special populations;

(ii) providing programs that are designed to enable special populations to meet the local levels of performance; and

(iii) providing activities to prepare special populations for high-skill, high-wage, or in-demand industry sectors or occupations in competitive, integrated settings that will lead to self-sufficiency.

CONSULTATION.—In conducting the comprehensive needs assessment under subsection (c), and developing the local application described in

	<p>subsection(b), an eligible recipient shall involve a diverse body of stakeholders, including, at a minimum—</p> <p>(1) representatives of career and technical education programs in a local educational agency or educational service agency, including teachers, career guidance and academic counselors, principals and other school leaders, administrators, and specialized instructional support personnel and paraprofessionals;</p> <p>(2) representatives of career and technical education programs at postsecondary educational institutions, including faculty and administrators;</p> <p>(3) representatives of the State board or local workforce development boards and a range of local or regional businesses or industries;</p> <ul style="list-style-type: none"> <li>a. parents and students;</li> <li>b. representatives of special populations;</li> <li>c. representatives of regional or local agencies serving out-of-school youth, homeless children and youth, and at-risk youth (as defined in section 1432 of the Elementary and Secondary Education Act of 1965);</li> <li>d. representatives of Indian Tribes and Tribal organizations in the State, where applicable; and</li> <li>e. any other stakeholders that the eligible agency may require the eligible recipient to consult.</li> </ul>
Direct costs	<p><a href="#"><u>PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS</u></a></p> <p>§200.413 Direct costs.</p> <p>(a) General. Direct costs are those costs that can be identified specifically with a particular final-cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&amp;A) costs. See also §200.405 Allocable costs.</p> <p>(c) The salaries of administrative and clerical staff should normally be treated as indirect (F&amp;A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:</p>

	<p>(1) Administrative or clerical services are integral to a project or activity;</p> <p>(2) Individuals involved can be specifically identified with the project or activity;</p> <p>(3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency....</p>
Indirect costs	<p><a href="#"><u>PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS</u></a></p> <p>§200.414 Indirect (F&amp;A) costs.</p> <p>(a) Facilities and Administration Classification. For major IHEs and major nonprofit organizations, indirect (F&amp;A) costs must be classified within two broad categories: “Facilities” and “Administration.” “Facilities” is defined as depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses. “Administration” is defined as general administration and general expenses such as the director's office, accounting, personnel and all other types of expenditures not listed specifically under one of the subcategories of “Facilities”</p>
NYS Program Approval Process Components	<p>A CTE program is eligible for state approval provided the school district/BOCES has met all program approval guidelines including but not limited to:</p> <ul style="list-style-type: none"> <li>▪ conducting the CTE self-study</li> <li>▪ conducting the external review</li> <li>▪ processing all modifications necessary as the result of the external review</li> <li>▪ obtaining the Chief Administrator’s and Board of Education President’s certification on the application</li> <li>▪ completing the application for program approval and submitted it to the SED</li> <li>▪ Technical Assessment</li> <li>▪ Post-secondary articulation agreement</li> <li>▪ Work based learning</li> </ul>

Perkins Required  
Use of funds for  
local recipients

SEC. 135. LOCAL USES OF FUNDS.

- b. REQUIREMENTS FOR USES OF FUNDS.--Funds made available to eligible recipients under this part shall be used to support career and technical education programs that are of sufficient size, scope, and quality to be effective and that—

(1) provide career exploration and career development activities through an organized, systematic framework designed to aid students, including in the middle grades, before enrolling and while participating in a career and technical education program, in making informed plans and decisions about future education and career opportunities and programs of study, which may include—

- A. introductory courses or activities focused on career exploration and career awareness, including non-traditional fields;
- B. readily available career and labor market information, including information on—
  - (i) occupational supply and demand;
  - (ii) educational requirements;
  - (iii) other information on careers aligned to State, local, or Tribal (as applicable) economic priorities; and
  - (iv) employment sectors;
- C. programs and activities related to the development of student graduation and career plans;
- D. career guidance and academic counselors that provide information on postsecondary education and career options;
- E. any other activity that advances knowledge of career opportunities and assists students in making informed decisions about future education and employment goals, including non-traditional fields; or
- F. providing students with strong experience in, and comprehensive understanding of, all aspects of an industry;

(2) provide professional development for teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals, which may include—

- A. professional development on supporting individualized academic and career and technical education instructional approaches, including the integration of academic and career and technical education standards and curricula;
- B. professional development on ensuring labor market information is used to inform the programs, guidance, and advisement offered to students, including information provided under section 15(e)(2)(C) of the Wagner-Peyser Act (29 U.S.C. 491-

	<p>2(e)(2)(C));</p> <ul style="list-style-type: none"> <li>C. providing teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals, as appropriate, with opportunities to advance knowledge, skills, and understanding of all aspects of an industry, including the latest workplace equipment, technologies, standards, and credentials;</li> <li>D. supporting school leaders and administrators in managing career and technical education programs in the schools, institutions, or local educational agencies of such school leaders or administrators;</li> <li>E. supporting the implementation of strategies to improve student achievement and close gaps in student participation and performance in career and technical education programs;</li> <li>F. providing teachers, faculty, specialized instructional support personnel, career guidance and academic counselors, principals, school leaders, or paraprofessionals, as appropriate, with opportunities to advance knowledge, skills, and understanding in pedagogical practices, including, to the extent the eligible recipient determines that such evidence is reasonably available, evidence-based pedagogical practices;</li> <li>G. training teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals, as appropriate, to provide appropriate accommodations for individuals with disabilities, and students with disabilities who are provided accommodations under the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.) or the Individuals with Disabilities Education Act;</li> <li>H. training teachers, faculty, specialized instructional support personnel, career guidance and academic counselors, and paraprofessionals in frameworks to effectively teach students, including a particular focus on students with disabilities and English learners, which may include universal design for learning, multi-tier systems of supports, and positive behavioral interventions and support; or</li> <li>I. training for the effective use of community spaces that provide access to tools, technology, and knowledge for learners and entrepreneurs, such as makerspaces or libraries;</li> </ul> <p>(3)provide within career and technical education the skills necessary to pursue careers in high-skill, high-wage, or in-demand industry sectors or occupations;</p> <p>(4)support integration of academic skills into career and technical education programs and programs of study to support—</p> <ul style="list-style-type: none"> <li>A. CTE participants at the secondary school level in meeting the</li> </ul>
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	<p>challenging State academic standards adopted under section 1111(b)(1) of the Elementary and Secondary Education Act of 1965 by the State in which the eligible recipient is located; and</p> <p>B. CTE participants at the postsecondary level in achieving academic skills;</p> <p>(5) plan and carry out elements that support the implementation of career and technical education programs and programs of study and that result in increasing student achievement of the local levels of performance established under section 113, which may include—</p> <p>A. a curriculum aligned with the requirements for a program of study;</p> <p>B. sustainable relationships among education, business and industry, and other community stakeholders, including industry or sector partnerships in the local area, where applicable, that are designed to facilitate the process of continuously updating and aligning programs of study with skills that are in demand in the State, regional, or local economy, and in collaboration with business outreach staff in one-stop centers, as defined in section 3 of the Workforce Innovation and Opportunity Act (29 U.S.C. 3102), and other appropriate organizations, including community-based and youth-serving organizations;</p> <p>C. where appropriate, expanding opportunities for CTE concentrators to participate in accelerated learning programs (as described in section 4104(b)(3)(A)(i)(IV) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7114(b)(3)(A)(i)(IV)), including dual or concurrent enrollment programs, early college high schools, and the development or implementation of articulation agreements as part of a career and technical education program of study;</p> <p>D. appropriate equipment, technology, and instructional materials (including support for library resources) aligned with business and industry needs, including machinery, testing equipment, tools, implements, hardware and software, and other new and emerging instructional materials;</p> <p>E. a continuum of work-based learning opportunities, including simulated work environments;</p> <p>F. industry-recognized certification examinations or other assessments leading toward a recognized postsecondary credential;</p> <p>G. efforts to recruit and retain career and technical education program teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, and paraprofessionals;</p> <p>H. where applicable, coordination with other education and</p>
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	<p>workforce development programs and initiatives, including career pathways and sector partnerships developed under the Workforce Innovation and Opportunity Act (29 U.S.C. 3101 et seq.) and other Federal laws and initiatives that provide students with transition-related services, including the Individuals with Disabilities Education Act;</p> <ul style="list-style-type: none"> <li>I. expanding opportunities for students to participate in distance career and technical education and blended-learning programs;</li> <li>J. expanding opportunities for students to participate in competency-based education programs;</li> <li>K. improving career guidance and academic counseling programs that assist students in making informed academic and career and technical education decisions, including academic and financial aid counseling;</li> <li>L. supporting the integration of employability skills into career and technical education programs and programs of study, including through family and consumer science programs;</li> <li>M. supporting programs and activities that increase access, student engagement, and success in science, technology, engineering, and mathematics fields (including computer science and architecture) for students who are members of groups underrepresented in such subject fields;</li> <li>N. providing career and technical education, in a school or other educational setting, for adults or out-of-school youth to complete secondary school education or upgrade technical skills;</li> <li>O. supporting career and technical student organizations, including student preparation for and participation in technical skills competitions aligned with career and technical education program standards and curricula;</li> <li>P. making all forms of instructional content widely available, which may include use of open educational resources;</li> <li>Q. supporting the integration of arts and design skills, when appropriate, into career and technical education programs and programs of study;</li> <li>R. partnering with a qualified intermediary to improve training, the development of public-private partnerships, systems development, capacity-building, and scalability of the delivery of high-quality career and technical education;</li> <li>S. support to reduce or eliminate out-of-pocket expenses for special populations participating in career and technical education, including those participating in dual or concurrent enrollment programs or early college high school programs, and supporting the costs associated with fees, transportation, child</li> </ul>
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	<p>care, or mobility challenges for those special populations; or</p> <p>T. other activities to improve career and technical education programs; and</p> <p>(6) develop and implement evaluations of the activities carried out with funds under this part, including evaluations necessary to complete the comprehensive needs assessment required under section 134(c) and the local report required under section 113(b)(4)(B).</p>
<p><b>Special Populations</b></p>	<p>The term "special populations" means—</p> <p>(A) individuals with disabilities;</p> <p>(B) individuals from economically disadvantaged families, including low-income youth and adults;</p> <p>(C) individuals preparing for non-traditional fields;</p> <p>(D) single parents, including single pregnant women;</p> <p>(E) out-of-workforce individuals;</p> <p>(F) English learners;</p> <p>(G) homeless individuals described in section 725 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11434a);</p> <p>(H) youth who are in, or have aged out of, the foster care system; and</p> <p>(I) youth with a parent who— (i) is a member of the armed forces (as such term is defined in section 101(a)(4) of title 10, United States Code); and (ii) is on active duty (as such term is defined in section 101(d)(1) of such title.</p>



## Fiscal Guidelines for Federal and State Funded Grants from NYSED's Office of Grants Finance

(For additional information, see the Grants Finance web site: [www.oms.nysed.gov/cafe/guidance/](http://www.oms.nysed.gov/cafe/guidance/)).

### *General Principles for Allowable Costs*

Grant funds, whether from federal or state sources, must be expended on allowable activities in accordance with the approved budget and the applicable cost principles outlined in 2 CFR 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).

**NEW for 2021-22** The Office of CTE has determined that due to on-going issues around COVID-19, out of state travel cannot be funded with Perkins grants.

To be considered allowable for reimbursement, costs must meet the following general criteria:

- Be necessary and reasonable for proper and efficient operation of the program;
- Be allocable to the project and properly documented;
- Be permissible under applicable state and/or federal laws and regulations;
- Conform to policies and procedures as well as any limitations or exclusions set forth in these guidelines, laws or regulations, or other governing limitations as to types or amounts of cost items;
- Be the net amount after applying all applicable credits, such as purchase discounts, project-generated income, and adjustments of overpayments;
- Not be included as a cost in any other project or grant;
- Be consistently treated; and
- Must be accounted for in a basis that is in accordance with generally accepted accounting principles (GAAP).

### *Encumbrances*

All encumbrances (or obligations) must be made **within the approved funding period (project period) of the grant**. Encumbrances for both federal and state projects are created on the following basis:

- Acquisition of real or personal property...  
The encumbrance is made on the date on which a binding written commitment to acquire the property is made.
- Personal services by an agency employee...  
The encumbrance is made when the services are performed.
- Personal services by a contractor who is not an agency employee...  
The encumbrance is made on the date on which the agency makes a binding written commitment to obtain the work.

- Performance of work other than personal services...  
The encumbrance is made on the date on which the agency makes a binding written commitment to obtain the work.
- Public utility services...  
The encumbrance is made when the agency receives the services.
- Travel...  
The encumbrance is made when the travel is taken.
- Rental of real or personal property...  
The encumbrance is made when the agency uses the property.

#### *Supplement-Not-Supplant*

This is a provision common to many federal education program statutes. In general, this statutory requirement specifies that a State or local educational agency may allocate and use funds received under a particular federal program only to supplement and not supplant (or replace) funds from non-federal sources.

This means, a local educational agency:

- may not divert state and local funds for other uses simply because these particular federal grant funds are available
- may not use these federal grant funds to pay for activities required by State law or local district policy
- may use these federal funds to expand existing programs and/or add new programs that would not otherwise be available from state and local funding sources

Grantees should carefully review applicable program statute and regulations to determine if the supplement, not supplant requirement applies in order to ensure full compliance with such requirements.

## **Samples of Specific Costs**

### *Salaries (Codes 15 and 16) - Documentation of Personnel Costs*

Documentation for personnel costs must be maintained for all employees whose salaries, whether whole or part, are paid with federal funds or are used to meet match or cost share requirements. In addition to regular payroll records, sufficient documentation that accurately reflects the work performed must be maintained.

These time and effort records must (1) include all activities (federal and non-federal), (2) be supported by a system of internal controls which reflects 100% of the employee's time, (3) provide reasonable assurance that the charges are accurate, allowable, and properly allocated, and (4) must be incorporated into a local agency's official records. Personnel Activity Reports (PARs) that are properly completed and certified on a regular basis (semi-annually or monthly) are examples of time and effort records used to record salaries paid with federal funds for employees

working 100 percent of the time on a federal grant, or for employees working on more than one federal grant program, on a federal grant and a State grant, or on a federal grant's direct cost and indirect cost activities.

#### *Purchased Services (Code 40)*

Purchased services include the hiring of personnel from outside the agency as consultants, as well as rentals, admission fees, tuition costs, telephone, repairs to equipment, and contracted services. When budgeting purchased services, include as much information as possible on the purpose of the expenditure and the cost basis. The cost basis may be an amount per day for a certain number of days or an amount per person or item.

Where there exists an employer-employee relationship between the local agency and project personnel, such personnel should not be budgeted as consultants; they must be listed in code 15/Professional Salaries or code 16/Support Staff Salaries as appropriate. The existence of an employer-employee relationship is determined by the degree of control exercised by the employer. An employee is usually trained by the employer, is directed in how work is to be performed, and has a continuing work relationship with the employer. An independent consultant decides when, where, and how the work is to be performed, is paid according to an agreed-upon performance or result of work, and is free to contract with work for others.

Rental costs are allowable only if the local agency is renting from an outside agency or vendor. Rent cannot be charged if the local agency actually owns the space or item involved.

Unless the project necessitates the installation of separate telephone facilities, monthly service charges may not be prorated and charged as an expense; however, toll or local usage charges specifically for grant purposes are allowed.

#### *Supplies and Materials (Code 45)<sup>1</sup>*

Purchase orders may not be issued before the approved begin date of the grant or after the end date of the grant. In addition to the actual cost of each item, costs of shipment are considered part of the purchase price of such items and are eligible for reimbursement.

Internal transactions, such as supplies taken from agency stock (warehouse, supply room, etc.), should be included on the final claim. The date of the transaction or requisition date should be maintained along with any identifying data such as journal entry. Where grant personnel have made cash purchases and are reimbursed, the name of the commercial vendor should be available as well as the name of the individual making the purchase.

#### *Travel Expenses (Code 46)*

Actual expenses claimed against a grant are limited to the maximum amounts authorized by local participant agency policy. For agencies where such written policy does not exist, expenditures are allowed at no more than the state-approved maximum travel rates that were in effect at the time the travel occurred.

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<sup>1</sup> Additional guidance on the disposition of supplies may be found in 2 CFR 200.314.

When local agencies provide their own school bus transportation for a project, reimbursements shall be limited to the approved rate per mile for operational costs. Only the salaries of individual bus drivers and monitors will be allowed in addition to such costs. These salaries should be budgeted and claimed under Code 16, Salaries for Support Staff.

#### *Fringe Benefits (Code 80)*

Fringe benefit rates for federal and state funded project staff must be the same used for other staff of the local agency. Fringe benefits may only be claimed for the salaries actually expended in the federal or state project.

Unemployment insurance may be claimed by local educational agencies and not-for-profit agencies only if the local agency has elected either the Tax Method or the Direct Reimbursement with Special Revenue Fund options for covering these costs. Payments for direct reimbursement without a reserve fund may not be claimed. All profit-making agencies must be under the Tax Method.

#### *Indirect Costs (Code 90)*

Indirect costs can be broadly defined as central administrative costs and certain other organization-wide costs that are incurred in connection with a grant, but that cannot readily be identified with the grant (*e.g.*, payroll preparation, central purchasing). Indirect costs generated for a grant are calculated by applying the local agency's indirect cost rate to the modified direct cost base of the grant (MDCB). These funds are used to support the central administrative costs.

The modified direct cost base (MDCB) is the total direct costs of a grant less equipment, minor remodeling, purchased services with a BOCES, the portion of each subcontract exceeding \$25,000, and any flow through funds.

The approved rate is applied against the modified direct cost base and results in an amount available for indirect cost purposes. However, the maximum rate allowable for individual grants may be set by statute, regulations or may be negotiated downward by NYSED.

The amount of actual reimbursement of indirect costs is computed by applying the approved rate to actual modified direct cost base expenditures. If actual modified direct cost base expenditures are less than those budgeted, then the amount of indirect cost funds reimbursed will be reduced accordingly.

Two types of indirect cost rates are used with programs funded through NYSED:

1. **Restricted Rate** - The restricted rate is applicable to all state programs and those federal programs with regulatory language requiring funds to supplement, not supplant state and local funds (*e.g.*, Title I, IDEA, etc.). Restricted rates generally range from one to eight percent.
2. **Non-restricted Rate** - The non-restricted rate is applicable to those federal programs that do not have supplement, not supplant provisions (*e.g.*, National School Lunch Program, School Breakfast Program). Nonrestricted rates generally range from 10 percent to 25 percent.

The procedure to compute indirect cost rates varies depending on the type of local educational agency as follows:

- School Districts - Indirect cost rates for school districts are computed annually by NYSED based on data contained in each district's Annual Financial Report (Form ST-3). Districts are then notified of the rates to be used during the subsequent program year.
- BOCES - Indirect cost rates for BOCES are computed annually by NYSED based on data contained in the BOCES Annual Financial Report (Form SA111). BOCES are then notified of the rates to be used during the subsequent program year.
- Other Agencies - Local agencies other than school districts and BOCES may negotiate indirect cost rates through their federal cognizant agency. However, in cases where a restricted rate has not been established, a local agency may use the restricted rate that is established each year by NYSED for other agencies.

#### *Equipment (Code 20)*

For purposes of NYSED grants/grant-contracts and the reporting of equipment costs, equipment is defined as tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. These items are reported in code 20.

Local agencies should have a capitalization policy covering grant equipment that establishes the dollar value for capitalized equipment and other capital outlay materials. In addition, it must maintain an inventory of capital assets. The inventory must include, but may not be limited to, all items included in the equipment category for grant programs.

The inventory listing must contain the following:

- A description of the equipment, including manufacturer's model or serial number
- Identification of the grant under which the recipient agency acquired the equipment
- Acquisition date and unit acquisition cost
  - ❖ The acquisition cost includes the actual cost of the item (invoice price) as well as the cost to put it in place (*i.e.*, modifications, attachments, accessories or auxiliary apparatus needed to make it useful for the purpose for which it was obtained).
- Information on how the grant share of the cost was determined if the cost was shared by the recipient agency
  - ❖ For example, this would be the percentage of federal/state participation in the cost of the property.
- Location, use, and condition of the equipment as well as the date this information was recorded
- All pertinent information on the ultimate transfer, replacement or disposition of the equipment, including the date(s)

Additional requirements on the management of equipment (as well as supplies) purchased in whole/part with federal or State funds include policies and procedures for:

- A physical inventory of grant-acquired property and reconciling of these results with property records
- A control system to ensure adequate safeguards to prevent loss, damage, or theft of the property

- Maintenance of the property to keep it in good working order
- Disposition (as appropriate) of the property when it is no longer needed/used

In general, equipment purchased with federal (and State) funds must be used for the program/project for which it was purchased for as long as it is needed. If/when it is not needed, equipment may be used in another federally (or State) supported program/project (Additional guidance on the use and disposition of equipment and supplies may be found in 2 CFR 200.313 - 314.)

#### *Utilities*

In claiming expenditures for utilities, the cost must be directly identifiable with, and attributable to, the individual grant. Furthermore, the agency must provide the basis for calculating the pro rata charge of the costs to the grant.

#### *Interest and Finance Charges*

Interest or finance charges incurred by the local agency are not allowed for reimbursement in federal or state funded projects.

#### *Audit Costs for Federally Funded Grants*

The cost of a single audit performed by the participant agency's independent auditor should be recovered from indirect costs. However, in cases where an agency lacks an indirect cost rate, the pro rata share of the single audit cost may be claimed as a direct cost. Inasmuch as the performance of the audit often occurs after the grant's end date, reimbursement of the audit cost, even though the independent auditor has not yet been paid, is allowable subject to the following conditions:

- An agency must contract with an independent auditor prior to the grant's end date.
- The contract must specify a cost for the audit. The agency will then budget the pro rata share of the federal portion of the audit cost to the grant.
- Final reimbursement will be based upon substantiation of the pro rata share of the audit cost, as well as any internal transactions identifying audit charges to the grant.

#### *New York State Sales Tax Allowance*

Tax exempt agencies will not be reimbursed for New York State sales tax charges since they are not required to pay tax when purchasing supplies, equipment, etc. for the agency. Likewise, the staff of such agencies, while on official business, are also exempt from New York State sales tax, and reimbursement will not be allowed for those charges. Other persons paid by the project, such as consultants, may be required to pay the New York State sales tax on purchases of food and lodging, and in such cases, are eligible for reimbursement.