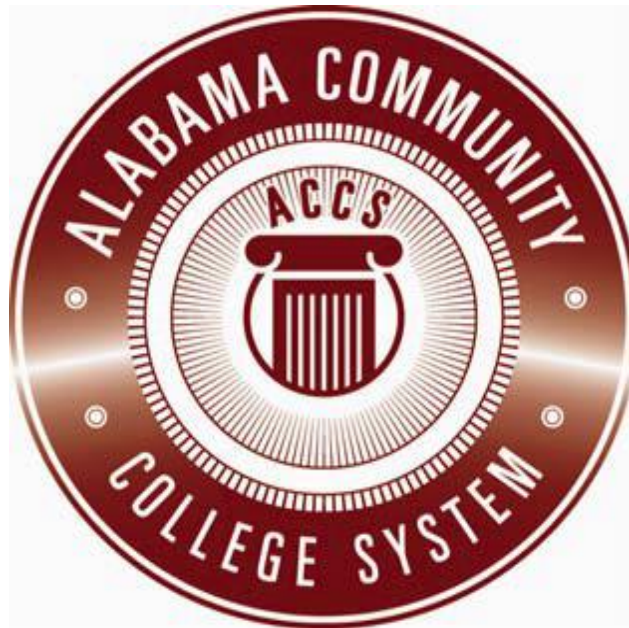


# Alabama Community College System



## **The Strengthening Career and Technical Education for the 21st Century Act Policy and Procedure Guidebook 2020-2021**

**December, 2020**





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## **SECTION I - INTRODUCTION**

This guidance manual explains the policies, guidance, and procedures for The Strengthening Career and Technical Education for the 21st Century Act (Perkins V or the Act). This manual pertains principally to college entities that comprise the Alabama Community College System (ACCS).

Additional resources for compiling this guide are from the Education Department General Administrative Regulations (EDGAR) 5th Edition, and The 2020 Alabama State Plan.

### **Contact Information**

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## **SECTION II - PROGRAMMATIC ASPECTS OF THE PERKINS GRANT**

### **A. Framework of the Federal Statute and Purpose**

1. The purpose of the Perkins Act is to develop more fully the academic and career and technical skills of secondary education students and ACCS students who elect to enroll in career and technical education programs, by—
  - a. Building on the efforts of States and localities to develop challenging academic and technical standards and to assist students in meeting such standards, including preparation for high-skill, high-wage, or in-demand occupations in current or emerging professions;
  - b. Promoting the development of services and activities that integrate rigorous and challenging academic and career and technical instruction, and that link secondary education and ACCS education for participating career and technical education students;
  - c. Increasing State and local flexibility in providing services and activities designed to develop, implement, and improve career and technical education,
  - d. Conducting and disseminating national research and disseminating information on best practices that improve career and technical education programs, services, and activities;
  - e. Providing technical assistance that: (A) promotes leadership, initial preparation, and professional development at the State and local levels; and (B) improves the quality of career and technical education teachers, faculty, administrators, and counselors;
  - f. Supporting partnerships among secondary schools, ACCS institutions, baccalaureate degree-granting institutions, area career and technical education schools, local workforce investment boards, business and industry, and intermediaries;
  - g. 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.

## B. Respective Role of State Eligible Agency

1. Perkins V requires the state to designate a sole state agency (eligible agency) to be responsible for the funds. In Alabama, the State Department of Education (SDE) is the state eligible agency. SDE acts as the fiscal agent for all Perkins grant funds and operates under the authority of the State Board of Education (SBE). In accordance with the State Plan for Perkins V, SDE negotiates a split each year of the Perkins allocation for activities at the ACCS level. Each state seeking funding under Title I submitted a five-year plan to the U.S. Secretary of Education. Alabama submitted a five-year plan for the years 2019-2020 through 2023-2024. A copy of the current state plan is available on the ACCS Website.
2. ACCS allocates funds to colleges, and if applicable, consortia of colleges, based on the number of CTE students receiving Pell grants at the college during the previous reporting year (or in the case of incarcerated students, those who would otherwise be Pell-eligible). Colleges submit an annual College Plan for Career and Technical Education, which serves as the application and extension for Perkins V Basic Grant funds.

## C. Organizational Structure and Functions

1. Alabama State Department of Education (SDE) is the State Eligible Agency (SEA) and acts under the supervisory authority of the Alabama State Board of Education (SBE) and is chaired by the Governor of Alabama. Therefore, the Governor and the SBE are ultimately responsible for the Perkins funds appropriated to Alabama each year.
2. SDE is the fiscal agent for Perkins funds and is the principal Electronic Data Collection point for Alabama. The strategies and data used in the ACCS CTE program are designed to assist students to meet or exceed the negotiated levels of performance and are evaluated annually. All ACCS institutions provide annual data required for federal reporting using the methods as prescribed by ACCS and SDE (See ACCS Web site for reporting procedures). **Funding may be withheld, if required data is not reported in an accurate and timely manner.**

## D. Levels of CTE Students

There are two levels of Postsecondary CTE students for the purpose of Perkins.

1. **Participant** – Students who have earned one (1) or more credits in any CTE program area. NOTE: This includes students with a declared major other than CTE who are participating in a CTE course.
2. **Concentrator** – A student who: (1) completes at least 12 academic or CTE credits within a single program area sequence 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; or (2) completes a short-term CTE program sequence of less than 12 credit hours that terminates in an industry-recognized credential, a certificate, or a degree.

## **SECTION III - ALLOCATION OF FEDERAL FUNDS**

As required by section 132 of the Perkins statute, funds will be allocated to colleges and, if applicable, consortia of colleges based on the number of CTE Pell grant students (or in the case of incarcerated students, those who would otherwise be Pell-eligible). Colleges will submit a College Plan for Career and Technical Education, which serves as the Application for Perkins V Basic Grant funds. This plan is contained within the annual report submitted to ACCS reflecting Perkins activities during the preceding Perkins reporting year.

Process:

1. ACCS reviews and approves allocation for flow-through to the colleges.
2. ACCS Information Technology (IT) division provides the number of CTE Pell recipients for each college and enters that information in the DAX system for verification.
3. Colleges verify the number of CTE Pell recipients and forwards signed copy to ACCS.
4. ACCS verifies the allocation amounts and sends a letter to the respective college president of the amount of the college's allocation along with budget forms and instructions for completion.
5. ACCS reviews and signs the approved proposed budgets and forwards them to the Chancellor of ACCS for approval signatures.
6. Once approved by the Chancellor, ACCS forwards budgets to SDE/Accounting for final approval and release of funds to the college.

## **SECTION IV - USE OF FUNDS AT STATE LEVEL**

### **A. Administration**

Up to 5 percent of the state funds are set aside for administration of the State Plan. ACCS works with SDE to determine how much of the set-aside is provided to ACCS. ACCS receives a portion of this 5 percent set-aside of Perkins funds received by SDE in a formal Memorandum of Agreement (MOA). Administrative funds are used at ACCS for the following costs: Developing the State plan; reviewing a local plan; oversight for monitoring and evaluating program effectiveness; assuring compliance with all Federal laws; providing technical assistance; reporting of all data required and supporting and developing State data systems relevant to the provisions of the Perkins Act.

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.

### **B. Leadership**

Up to 10 percent of the state funds are set-aside for state leadership. ACCS receives a portion of this 10 percent set-aside of Perkins funds received by SDE in a formal MOA with SDE. Funds are used at ACCS for the required and permissible uses described below:



### **C. Required Use of State Leadership Funds (Perkins V; Section 124)**

There are specific Mandatory leadership activities for which leadership funds under Perkins must be used. These activities include:

1. Develop and implement assessment of the CTE programs funded by Perkins, 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 the state adjusted levels of performance and prepare the special populations for further education, training or for high-skill, high-wage, or in-demand occupations.
2. Develop, improve, or expand 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 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. Provide professional development programs to CTE teachers, faculty, administrators, career guidance and academic counselors who are involved in integrated CTE programs;
4. Provide programs that strengthen the academic and career and technical skills of CTE students participating in CTE programs;
5. Prepare students for nontraditional fields in current and emerging professions, and other activities that expose students, including special populations, to high-skill, high-wage and in-demand occupations;
6. Support partnerships among local educational agencies, institutions of higher education, adult education providers, and as appropriate, employers, labor organizations, intermediaries, parents, and local partnerships, which allow students to achieve academic state standards, and CTE skills or complete a program of study;
7. Support state correctional institutions and institutions that serve individuals with disabilities;
8. Prepare special populations for high-skill, high-wage, or in-demand occupations;
9. Provide technical assistance for eligible colleges;

The activities listed above are the specific mandatory activities provided in the Perkins statute. SDE and ACCS work together to ensure all mandatory uses are met.

### **D. Permissible Uses of State Leadership Funds (Perkins V; Section 124)**

In addition to the mandatory uses listed above, there are also a number of permissive uses. ACCS may spend its leadership funds on the activities described below:

1. Improve career guidance and academic counseling and programs that will encourage ACCS students to graduate with a diploma or a degree, and expose students to in-demand, high-skill, high-wage occupations and non-traditional fields;
2. Establish articulation agreements between secondary and ACCS programs;
3. Support for initiatives to facilitate the transition of subbaccalaureate career and technical education students into baccalaureate degree programs;
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 career and technical education programs;

6. Support for career and technical education 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 partnership between education and business, including adjunct faculty arrangements;
9. Support to improve or develop new career and technical education 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 colleges;
11. Support entrepreneurship education and training;
12. Coordinate secondary CTE programs for adults and school dropouts 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 academic and employment outcomes;
16. Improve recruitment and retention of CTE teachers, faculty, administrators, and career guidance and academic counselors and transition to teaching from business and industry;
17. Support CTE programs that offer experience in, and understanding of, all aspects of an industry;

#### **E. Reserve Funds**

Pursuant to section 112(a)(2) of the Perkins Act, a state may reserve not more than 10 percent of the 85 percent of Perkins pass through funds to make grant awards to eligible colleges to carry out the activities enumerated in section 135 (local uses of funds). ACCS may take advantage of this optional set-aside through ACCS's administration of the reserve funds. ACCS may allocate the 10 percent reserve on a competitive basis by issuing Requests for Proposals and soliciting responsive bids for eligible colleges.

## **SECTION V - LOCAL USE OF FUNDS**

This section provides for the specific uses of funds for which a college is authorized to spend its Perkins allocation, and how much must be spent toward each use. Each college that receives Perkins funds shall use the funds to improve career and technical education programs.

### **A. Administration**

**Colleges are not authorized funding for administrative expenses without prior approval from ACCS.** As required by the Perkins Act section 112(3), a college may not use more than 5 percent of its sub-grant for administrative expenses. Administrative activities are those activities necessary for the effective and efficient performance of the eligible college's duties under Perkins, including the supervision of such 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. Administrative costs must be tracked separately from program costs. Federal Perkins funds may be used for salaries *only if* supporting program improvement and have prior approval from ACCS. Colleges must follow 2 CFR Part 200.430 for Compensation-Personal Services (Time and Effort).

### **B. Program Activities**

In accordance with the Perkins Act of 2006, Section 135, "**Local Use of Funds**"; these funds made available to eligible colleges under this part shall be used to support career and technical education programs. **Colleges must address all required uses of funds before permissible uses.** The Office of Career, Technical, and Adult Education (OCTAE) policy is 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.

**Required Uses of Funds** - Colleges **must** use Perkins basic grant funds to:

1. Strengthen the academic and career and technical skills of students participating in career and technical programs, by strengthening the academic and career and technical education components of such programs through the integration of academics with career and technical education programs through a coherent sequence of courses.
  - (a) the core academic subjects; and
  - (b) the career and technical education subjects;
2. Link career and technical education at the secondary level and career and technical education at the ACCS level, including by offering the relevant elements of not less than one (1) career and technical 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 career and technical education, which may include:
  - (a) training of career and technical education teachers, faculty, and administrators to use technology, which may include distance learning.

- (b) providing career and technical education 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 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 for secondary and ACCS teachers, faculty, administrators, and career guidance and academic counselors who are involved in integrated career and technical education programs, including—
    - (a) in-service and preservice 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 scientificallybased research and data to improve instruction;
    - (b) support of education programs for teachers of career and technical education in public schools and other public school personnel who are involved in the direct delivery of educational services to career and technical education 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 career and technical education 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 career and technical education 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 career and technical education programs for high-skill, high-wage, or in-demand occupations that will lead to self-sufficiency.

**Permissive** - Colleges **may** use Perkins basic grant funds:

1. To involve parents, businesses, and labor organizations as appropriate, in the design, implementation, and evaluation of career and technical education 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, which may include information for students participating in career and technical education programs, that—
  - (a) improve graduation rates and provide information on ACCS and career options, including baccalaureate degree programs, for secondary students, which activities may include the use of graduation and career plans; and
  - (b) provide assistance for ACCS 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, to career and technical education 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 skills achievement;
- 8. for teacher preparation programs that address the integration of academic and career and technical education and that assist individuals who are interested in becoming career and technical education teachers and faculty, including individuals with experience in business and industry;
- 9. To develop and expand ACCS program offerings at times and in formats that are accessible for students, including working students, including through the use of distance education;
- 10. To develop initiatives that facilitate the transition of sub-baccalaureate career and technical education students into baccalaureate degree programs, including—
  - (a) articulation agreements between sub-baccalaureate degree granting career and technical education ACCS educational institutions
  - (b) ACCS dual and concurrent enrollment programs;
  - (c) academic and financial aid counseling for sub-baccalaureate career and technical education 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 degrees; and
    - ii. to overcome barriers to enrollment in 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 career and technical education 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 in-demand occupations and dual or concurrent enrollment opportunities by which career and technical education students at the secondary level can obtain ACCS 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 science programs;
- 15. to provide career and technical education 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, such as through referral to the system established under section 121 of Public Law 105-220 (29 U.S.C. 2801 et seq.);
- 17. to support training and activities (such as mentoring and outreach) in non-traditional 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 one (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 described in section 122(c)(1)(A); or
  - (d) implementing technical assessments; and
20. to support other career and technical education activities that are consistent with the purpose of this Act.

### C. Additional ACCS Requirements

In addition to the statutory requirements outlined above, Alabama and ACCS have additional requirements that colleges must adhere to, as follows:

1. If a college did not meet 90 percent of the agreed upon performance levels for a performance indicator, the college must indicate in their Perkins budget how funds will be used to correct the performance in that category. **NOTE:** Colleges may use college funding sources in lieu of Perkins funds or combine Perkins funding with other college funding to address deficiencies, so long as the combination of funds do not violate federal, state, or ACCS funding rules.
2. As Perkins funds are intended to be used for the improvement of CTE programs, generally, a college should not use Perkins funds on the same activity for more than three years.

### D. Eligibility Determination Checklist

The grant college should consider the following questions to determine if an activity is eligible for Perkins funding:

1. **Does the activity address a core indicator area that is deficient?**  
Colleges not meeting at least 90% of the target for the core indicator must provide an ***improvement plan*** with their annual Perkins report and indicate specified funding in their annual Perkins budget to address any core indicator deficiencies. Colleges may use college funding sources in lieu of Perkins funds or combine Perkins funding with other college funding to address deficiencies, so long as the combination of funds do not violate federal, state, or ACCS funding rules.
2. **Is the activity new or does it improve or expand an existing program?**  
In general, the institution must use federal funds to improve career and technical education programs. This means that eligible colleges must target the limited federal dollars for new or improved activities. **NOTE:** *Colleges must use funds for program improvement and expansion, and not to maintain existing activities. Consumable supplies are considered unallowable under this definition.*

3. **Does this activity address “Required Uses” of Perkins funds (Perkins Act, Section 135)?**

The institution must address all required uses of funds with either Perkins or non-Perkins dollars. The college’s activities collectively must meet all the required usage categories.

4. **Is the activity of sufficient size and scope as to effectively impact performance measures?**

Attention must be applied to ensure the program meets high-wage, high-skill, or in-demand professions. Programs must further lead to awards and/or credentials necessary for entry and success in the targeted profession. Documentation must be provided to this effect.

5. **How long has Perkins funded the activity?**

Perkins funds should only support an activity for three years.

6. **Was the activity funded during the previous year by Perkins or the institution?**

Perkins funds may **not** be used to continue an activity funded by non-Perkins funds the previous year. That would be supplanting, which is expressly prohibited by law.

7. **Is the activity required by federal, state or local law?**

If so, this would be supplanting and would not be eligible for funding.

8. **Is there data to support the identified need for the proposed activity and can the impact of Perkins funding be measured?**

How Perkins funds are used must be supported by data at the program level and the institution must have the capacity to measure improvement attained as a result of the use of Perkins funds. If an activity cannot be measured, it cannot be funded with Perkins funds.

## **SECTION VI - ACCOUNTABILITY REQUIREMENTS**

### **A. General Information**

1. Colleges receiving funds from Perkins are required to submit an annual performance report on achieving CTE performance measures and standards for the immediately preceding reporting year. The reporting year is from the first day of the summer semester through the final day of the following spring semester. This information pertains only to credit programs resulting in an award(s) including: short certificates, long certificates, and/or associate degree programs.
2. Data from individual colleges are compiled in a state performance report for SDE to submit to the U.S. Department of Education and for reporting ACCS CTE performance levels to Alabama citizens. Levels of performance of core indicators drive modifications to the colleges' and the State's plans for CTE. College representatives and the college Strategic Analysis Team (SAT) are to compare actual levels of performance with targeted levels of performance (instructions for this are on the ACCS Website for Perkins reporting.) Based on this comparison, areas in need of improvement are identified and changes are implemented, as warranted. Changes that require modifications to the college plan are noted in the appropriate locations in the report and the college's annual Perkins budget.
3. State performance levels and local performance levels are the same for all performance indicators. ACCS uses the Final Agreed Upon Performance Levels (FAUPL) from the US Department of Education's Office of Career, Technical, and Adult Education (OCTAE) for calculating performance indicators.
4. Colleges will submit their completed performance report by **July 19th**. Specific instructions for submitting the report are contained in the report format provided to the colleges each year.
5. If a college fails to comply with Federal statutes, regulations, or the terms and conditions of a Federal award, ACCS may impose additional conditions. In accordance with EDGAR 200.339, these conditions may be in the form of:
  - (a) Temporarily withholding cash payments pending correction of the deficiency by the college.
  - (b) Disallowing (denying) all or part of the cost of the activity or action not in compliance.
  - (c) Wholly or partly suspending or terminating the Federal award.
  - (d) Initiating suspension or debarment proceedings.
  - (e) Withholding further Federal award(s) for the project or program.
  - (f) Other remedies that may be legally available.



## B. ACCS Perkins Action Timeline

**NOTE:** All Perkins reporting and budgeting forms are available on the ACCS Web site.

Action	Notes
<b>January – April</b>	
Perform Perkins college monitoring visits.	See Section IX for details. Forms for monitoring visits are provided on the ACCS Website.
<b>March - April</b>	
ACCS prepares reporting documents for current reporting year.	A reporting year is from the first day of the summer semester through the final day of the spring semester. All documentation for Perkins budgeting and reporting are available on the ACCS Website. Documentation includes applicable spreadsheets, reporting instructions, and budget forms.
Perform monitoring visits.	Feedback from the monitoring visit must be sent to the affected college presidents within 30 days of completion of monitoring visit.
<b>April - May</b>	
ACCS prepares Pell certification forms and submits to ACCS/IT to upload into the DAX system.	Pell data is available on the DAX system. ACCS prepares instructions for completing the Pell certification for each college. Due back to ACCS no later than <b>June 18th</b> .
ACCS formats the instructions for completing the College Performance Report on Career and Technical Education and uploads to the ACCS Web site for use.	Update core indicator levels and verify formulas in spreadsheets. The documentation includes reporting format, reporting spreadsheets and the contact information for returning the documentation to ACCS.
ACCS will obtain student employment data from the AL Department of Labor (ALDOL).	This data will be provided to colleges for verification and completion of the Perkins report for core indicator 1P1. Colleges must verify this data and identify additional employment data from college records.
ACCS/IT ensures data is available in the DAX system for college verification.	ACCS will provide data from the DAX system. All data must be verified by the colleges.
<b>June – July</b>	
Colleges return the completed College Performance Report on Career and Technical Education to ACCS.	The applicable time span for reporting purposes is included in the instructions. Colleges must submit a signed copy of reports by the date specified in the instructions. The signed document may be transmitted electronically. Reports are due no later than <b>July 19<sup>th</sup></b> .

Action	Notes
ACCS compiles reports and coordinates with the Perkins reporting point of contact at the colleges for changes, as necessary.	Obtain current reporting documentation from the SDE. These documents are used to report data for the Consolidated Annual Report (CAR). ACCS transfers data from the colleges into these forms.
ACCS calculates individual college Perkins allocation.	Obtain the overall allocation for the ACCS from SDE.
ACCS notifies college presidents of their respective Perkins allocation for budgeting.	Budgets due back to ACCS no later than <b>August 31st</b> . Budget forms are available on the ACCS Web site.
Final budget amendments for current fiscal year are due.	Final budget amendments for the current fiscal year must be submitted no later than <b>July 31<sup>st</sup></b> . <b><i>Any amendments past this date may not be approved.</i></b>
September - October	
SDE notifies college presidents of approval of budgets.	A Letter sent by SDE to college presidents and copied to ACCS and the Chancellor of ACCS. ACCS maintains all budgeting documentation and reports.
Colleges must submit final expenditure reports for the previous fiscal year to ACCS.	These reports are due no later than <b>October 31<sup>st</sup></b> .
November - December	
ACCS submits completed ACCS portion of the Perkins Consolidated Annual Report (CAR) to SDE.	The CAR consists of the completed AL Accountability Forms and AL Enrollment Forms provided by OCTAE that show the performance for each core indicator with disaggregated information and the accompanying ACCS portion of the narrative.
SDE submits a compiled report of secondary and ACCS reports to OCTAE.	The deadline to submit the compiled state report is no later than <b>December 31<sup>st</sup></b> .

**C. State Performance Measures (Core Indicators)**

1. The state and local levels of performance are in accordance with the Final Agreed Upon Performance Levels (FAUPL) designated by OCTAE annually. Colleges report their performance based on these target levels. Target levels for core indicators are on the ACCS Web site. Core indicators for ACCS Education are:

1P1	CTE concentrators*postsecondary placement.
2P1	CTE concentrators receiving an award, industry, or professional organization recognized credential during the reporting year.
3P1	CTE nontraditional** (gender) students concentrating in nontraditional programs.

\*See Appendix A for definitions of key terms. \*\* Listing for non-traditional programs is provided in the Colleges' Annual Perkins Report.

2. ACCS includes targets for college performance for each core indicator in the annual reporting instructions. Colleges not meeting at least 90% of the target for the core indicator must provide an improvement plan with their annual Perkins report and indicate specified funding in their annual Perkins budget to address any core indicator deficiencies. This may include specific disaggregated data per core indicator to the CTE program level. Colleges may use college funding sources in lieu of Perkins funds or combine Perkins funding with other college funding to address deficiencies, so long as the combination of funds do not violate federal, state, ACCS funding rules.
3. Actual levels of performance drive modifications to the colleges' and the state's plans for career and technical education. College representatives, Program Advisory Committees, and the college Strategic Analysis Team are to compare actual levels of performance for the data collection period with current targeted levels of performance. Based on this comparison, areas in need of improvement are identified and changes are implemented as warranted. Changes that require modifications to the college plan are to be noted in the appropriate locations in the report as directed. The modifications must include at a minimum the actions taken, Perkins funds to be allocated, and target levels of improvement. (See Appendix C for guidance on Program Advisory Committees.)
  - (a) Specific situations that require an improvement strategy from the college include; (1) any performance indicator that reflects an actual performance of less than 90% of the targeted performance level for that core indicator, and/or (2) after reviewing disaggregated data for race/ethnicity and special populations it is determined that a specific category of race/ethnicity or special populations shows a greater than 10% negative variance from the aggregate performance for all students for a given indicator.
  - (b) Improvement strategies must include an explanation of cause for low performance or variance and specific actions to be taken to address the deficiency, and if necessary, how Perkins funds will be used to improve the deficiency. NOTE: Any core indicator that does not meet the target level must be analyzed at the **program level** to determine specific deficiencies and targets for improvement for that program. The results of this analysis must be included in the improvement plans.
4. ACCS will review the college's proposed plans for sufficiency and relevancy and offer recommendations as appropriate. Progress in meeting the improvements will be monitored throughout the year. Colleges failing to meet or show significant improvement for two consecutive years may be directed to address the core indicator with an agreed upon portion of their Perkins allocation.
5. If the ACCS fails to meet 90 percent of the agreed upon performance levels, then it must submit a program improvement plan to OCTAE. This includes possible directed actions to the individual or collective colleges' improvement plans. These improvement plans will include measureable actions and will be monitored throughout the reporting year. ACCS may direct allocation of Perkins funding for any core indicator target levels not met. After three consecutive years of falling below 90 percent of the agreed upon levels, no improvements within the one year improvement plan, or if the state does not implement an improvement plan, the U.S. Secretary of Education may withhold all or part of the federal allocated Perkins funds.

#### **D. Consolidated Annual Report**

1. Each year ACCS submits a Consolidated Annual Report (CAR) to the SDE for final submission to the U.S. Department of Education, regarding the progress of the state in achieving the state adjusted levels of performance.

2. ACCS provides specific instructions to colleges for content and format for completing the respective college's annual report on their core indicator performance.
3. All reporting documents and forms are available on the ACCS Web site.

## **SECTION VII – LOCAL PLANS**

In accordance with The Perkins legislation, Section 134(b)(1) through (9), colleges must conduct certain activities. The following activities and requirements must be addressed in accordance with the Act. Provide a brief concise narrative for each of the following.

### **A. Local Application**

1. Describe (in the Comprehensive Local Needs Assessment--CLNA [section 134(c)] how the CTE programs required under Section 135(b) will be carried out with funds received under this title.
2. Information on the career and technical education course offerings and activities that will be provided with funds and how the CLNA informed the selection of the specific career and technical education programs and activities to be funded.
3. Describe how the eligible recipient (college) will:
  - (a) Offer the appropriate courses of not less than one CTE program of study.
  - (b) Provide career information on employment opportunities that incorporate the most up-to-date information on high-skill, high-wage, in-demand industry sectors or occupations, as determined by the CLNA
  - (c) Provide students with strong experience in, and understanding of, all aspects of an industry.
  - (d) Ensure that students who participate in such CTE programs are taught to the same coherent and rigorous content aligned with challenging academic standards as are taught to all other students.
  - (e) Encourage career and technical education students to enroll in rigorous and challenging academic subjects.
4. Describe the work-based learning opportunities that the eligible recipient will provide to students participating in the 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.
5. Describe how the college 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.
6. Provide assurances that the eligible recipient (college) will provide a CTE program that is of such size, scope, and quality to bring about improvement in the quality of CTE programs.
7. Describe the process that will be used to evaluate and continuously improve the performance of the eligible recipient.

8. Describe how the eligible recipient (college) will:
  - (a) Provide activities to prepare special populations for high-skill, high-wage, or in-demand occupations that will lead to self-sufficiency;
  - (b) Prepare CTE participants for non-traditional fields;
  - (c) Provide equal access for special populations to career and technical education courses, programs, and programs of study, and;
  - (d) Ensure that members of special populations will not be discriminated against on the basis of their status as members of special populations.
9. Describe how the college 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 the recipient will take to eliminate these disparities and gaps.
11. Describe how career guidance and academic counseling will be provided to CTE students, including linkages to future education and training opportunities.
12. Describe efforts to improve:
  - (a) The recruitment and retention of CTE teachers, faculty, and career guidance and academic counselors, including individuals in groups underrepresented in the teaching profession.
  - (b) The transition to teaching from business and industry.
13. The plan must include the recipient's strategy for the grant award for the upcoming year. During the planning process, the following should be reviewed to determine potential activities for Perkins funding:
  - (a) Local five-year plan and institutional needs;
  - (b) Usage categories in Section 134 of the Perkins Act;
  - (c) Low performance areas and associated core indicator areas that could be improved;
  - (d) Institutional data regarding student achievement;
  - (e) Feedback from program instructors, advisory councils and/or the business community; and
  - (f) Special population performance.

## **B. Perkins Budgets and Comprehensive Local Needs Assessments**

1. Colleges' budgets are driven by a number of factors including, but not limited to, Strategic Analysis Team (SAT) input, local business and industry input, student needs, and previous performance measures. Generally these changes are reflected in the previous year's annual Perkins performance report.
2. This annual report reflects performance in relation to the core indicators. The budget, along with the accompanying CLNA serves as the college's annual application for Perkins funds. Colleges must reflect in their report a plan for improving any core indicator below the adjusted level of performance and any funds directed at improvement.
3. ACCS and, ultimately, the ALSDE serve as the approval authority for the Colleges' annual budgets. ACCS will notify colleges of approval or need for modification.
4. Additional revisions may be directed, as necessary, based on changes in the Perkins law or other directions from OCTAE.

## **SECTION VIII - PROGRAMMATIC FISCAL REQUIREMENTS**

### **A. Overview**

(Ref: 2 CFR, Subpart E – “General Provisions for Selected Items of Cost”) Each recipient of Perkins funds must follow cost guidelines outlined in the Office of Management and Budget (OMB) publication of the final Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (known as the Uniform Grants Guidance of UGG), the Perkins Act, and EDGAR. These publications discuss how to determine if an expense is allowable, allocable, and reasonable (2 CFR Part 200 §200.403 through §200.405) and, specific unallowable expense categories, **although the State of Alabama may set more stringent standards**. These documents also provide an explanation of the required documentation when salaries and personnel costs are paid with federal funds. See Section XI – Basic Cost Principles for details of allowable and unallowable costs.

### **B. Supplementing Versus Supplanting**

In accordance with the Strengthening Career and Technical Education for the 21st Century Act (Perkins V), Section 211(a), funds made available under the Act must supplement and not supplant non-federal funds expended to carry out CTE activities. In other words, federal Perkins funds may only be used in addition to funds already spent by the state and colleges on CTE, and cannot be used in place of non-Perkins funds.

1. It will be presumed that supplanting has occurred where:
  - (a) ACCS or one of the colleges uses Perkins funds to provide services that ACCS or one of the colleges is required to make available under another federal, state, or local law; or
  - (b) ACCS or one of the colleges uses Perkins funds to provide services that ACCS or one of the colleges provided with non-Perkins funds in the prior year; or
  - (c) ACCS or one of the colleges provides services for non-CTE students with non-federal funds, and provides the same services to CTE students using Perkins funds.
2. These presumptions are rebuttable if ACCS or one of the colleges can demonstrate that it would have not been provided the services in question with non-Perkins funds had the Perkins funds not been available.
3. If presumed supplanting occurred, due to a significant reduction in non-federal funds or a change in the state’s priorities, ACCS and/or the college will develop and maintain contemporaneous written documents, such as meeting minutes and/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 ACCS or a college uses Perkins funds to support activities that otherwise would be funded with state or local funds, the activities funded must be allowable under Perkins.
4. ACCS provides technical assistance and training on supplanting as needed. If you are a college who has questions or concerns regarding supplanting or any other Perkins matters, please contact the Director for Career and Technical Education.

### **C. Maintenance of Effort**

**Note:** Monitoring of Maintenance of effort is a State Department of Education responsibility.

1. As required by the Perkins statute, the state must be able to demonstrate that it 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). Alabama must maintain 100 percent of the prior year's efforts, unless Alabama receives a smaller allocation from the US Department of Education. In that case, Alabama may reduce its efforts proportionally.
2. When computing Maintenance of Effort (MOE), the year prior to the current year is compared with the year before that. The computation must exclude capital expenditures, special one-time projects, and the cost of pilot programs.
3. SDE Accounting Division is responsible for developing MOE reports. MOE is reviewed annually to verify that information is correctly submitted to OCTAE.

### **D. Mandatory Disclosures**

The College or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency of pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Failure to make required disclosures can result in any of the remedies described in section 200.339 Remedies for noncompliance, including suspension or debarment. (See also 2 CFT part 180 and 31 U.S.C. 3321).

### **E. Debarred and Suspended Parties**

Grantees and sub-grantees must not make any award or permit any award (sub-grant or contract) at any tier to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, "Debarment and Suspension."

## **SECTION IX – MONITORING**

### **A. General Information**

ACCS performs “desk-top” and on-site monitoring visits of colleges receiving Perkins grant funds based on risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward of the Perkins Act.

Colleges selected for on-site monitoring are determined by a number of risk factors to include but not limited to:

- Failure to meet Perkins core indicator levels for 2 or more consecutive years;
- Significant deficiency in any Perkins core indicators;
- Newly assigned key personnel affecting Perkins budgeting or control of Perkins resources
- Significant amounts of Perkins funds received
- Other factors requiring an on-site monitoring visit as determined by the ACCS Director of CTE

The CTE Division of ACCS will coordinate with Colleges identified for onsite monitoring and will provide the following items as applicable:

- A Self-Assessment Checklist
- A “Final Expenditure Report” for the previous “completed” fiscal year (these are used for property inventory purposes)
- A copy of the college’s Five Year Plan and addenda to the plan (if not previously provided), and
- A graph showing performance trends as they compare to the target levels for the Core Performance Indicators
- Additional items as necessary

**NOTE:** Additional monitoring requirements may be indicated due to updates or changes to federal monitoring and reporting requirements. Colleges will be notified of these updates in a timely manner to facilitate accurate monitoring.

### **B. On-site Monitoring**

ACCS conducts ongoing monitoring to ensure the Perkins program is administered correctly and in compliance with federal and state requirements. Technical support will be provided during these visits where requested or required. Any findings will be documented and forwarded to the president of the institution for the initiation of a corrective action plan. Areas that are found to be commendable or identified as “best practices” will also be included in the documentation forwarded to the president. This will be an opportunity for open dialogue between the college and the ACCS monitoring team, to ask questions and obtain some specific training and professional development needed by the college for Perkins performance improvement.

### **C. Follow-Up Report**

A report from the Chancellor of ACCS will be forwarded to the president of the college within 30 days of the monitoring visit. This report will document the specific findings (positive and negative) and will inform the president if any corrective actions are required, and the date due, if applicable.



## **SECTION X - FISCAL GRANT MANAGEMENT**

### **A. Compliance with EDGAR**

EDGAR establishes rules that apply to all education programs. Secondary to the Perkins Act itself, EDGAR is a primary reference for this guidebook. EDGAR regulations include, but are not limited to such issues as application procedures, financial administration, property management, records retention, lobbying and oversight. SDE, ACCS and colleges are subject to all applicable areas of the EDGAR. This guidebook includes excerpts from these publications; however, users should become familiar with both of the complete basic documents that apply to them. (Ref: 2 CFR Part 200, Subpart D- Post Federal Award Requirements)

### **B. Overview of Financial Management/Accounting Systems**

Alabama accounts for Perkins grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its sub-grantees, must be sufficient to:

1. Permit preparation of reports required by the statutes of the grant, and
2. Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.
3. Alabama's financial management systems of grantees and sub-grantees meets the following standards:
  - (a) Financial reporting. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the requirements of the grant or sub-grant.
  - (b) Accounting records. Grantees and sub-grantees must maintain records which adequately identify the source and application of funds provided for CTE activities. These records must contain information pertaining to grant or sub-grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.
  - (c) Internal control. 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.
  - (d) Budget control. Actual expenditures must be compared with budgeted amounts for each grant or sub-grant. Financial information must be related to performance or productivity data.
  - (e) Allowable cost. 2 C.F.R. Part 200; 200.404, Reasonable Costs and 200.405, Allocable Costs and ACCS policy and procedures contained herein, and the terms of grant and sub-grant agreements will be followed in determining the reasonableness, costs allowable, and allocable.
  - (f) 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.
4. ACCS may review the adequacy of the financial management system of any sub-grantee as part of a pre-award review or at any time subsequent to award.

### C. Creating the Perkins Budgets

Colleges must have clearly defined and documented processes as part of their respective policy guidelines for budgeting. The college's Perkins Budget has six primary categories. Colleges must align funds for each category with Perkins core indicators. Institutions must establish accounts consistent with these categories so that Perkins funds can be properly identified and required reports submitted. Expenses should be accounted for by category according to federal program guidelines and the guidelines of the individual institution. Copies of all budget forms are available on the ACCS Web site. Budgeted items must comply with EDGAR.

Budget category descriptions are:

1. Capitalized Equipment - Equipment purchased costing more than \$5,000. Must show evidence of which CTE program(s) it is benefiting.
2. Non-Capitalized Equipment (and significant technological items) - Equipment purchased costing more than \$500 and less than \$5,000. Must show evidence of which CTE program(s) it is benefiting.
3. Non-Consumable Supplies – Items (other than equipment) that are used in CTE programs to provide assistance in the instructional area. These items must benefit all students in that particular program.
4. Travel – Perkins related travel and mileage reimbursement for conferences, for staff going to schools, businesses, other local entities, professional development, etc.
5. Purchased Services - Expenditures for contractual services obtained from consultants or others not employed by the institution are recorded in this section.
6. Other items - Items that do not fit in any of the categories above (i.e. software, reference manuals, training modules, maintenance agreements, memberships in professional organizations, etc.). These must meet the allowable expenses set by the Perkins Act.

### D. Annual Budget Review and Approval Process

The following general actions are taken for annual Perkins budgets:

1. Colleges will submit their annual Perkins budget to ACCS, not later than **August 31st**.
2. ACCS will conduct a review of Perkins budgets for compliance with guidelines.
3. Following the ACCS review, ACCS will obtain the necessary signatures and forward the budget proposals to the ALSDE for final approval.
4. Colleges will receive the approved budgets from SDE, and may begin making purchases. Typically, this notification is forwarded to the college on or about October 1st, of each year.
5. SDE will provide ACCS a copy of all approved budgets and notification letters.

## E. Changes to Budgets

A budget amendment is required if the grantee desires to modify the approved budget where the adjustment to a cost category is greater than 10 percent of the total grant amount, or if funding is being shifted into a cost category that previously had no funding budgeted. Requests for budget amendments must be submitted to ACCS, who must approve the amendment prior to forwarding to SDE for final approval, before actual budget amendments are authorized. **Early submission of an amendment to the annual plan is necessary to ensure that funds are spent early enough in the academic year to impact student performance and associated indicator results.**

Include with the proposed budget amendment all applicable pages from the original budget documents that are affected by the changes, including a signed cover page. Signed assurances pages are not required for budget amendments.

1. Relation to cost principles. The cost principle requirements of EDGAR 2 C.F.R. PART 200 apply.
2. Budget changes — Colleges shall obtain the prior approval of ACCS whenever any of the following changes is anticipated under Perkins grant award: (a.) any revision which would result in the need for additional funding. (b.) unless waived by the awarding agency, cumulative transfers among direct cost categories, or, if applicable, among separately budgeted programs, projects, functions, or activities which exceed or are expected to exceed ten percent of the current total approved budget, or funding in a subcategory is insufficient, and shall be accompanied by a narrative justification for the proposed revision.
3. Construction projects. Construction projects using Perkins funding are typically unauthorized by sub-grantees. Renovation to an existing structure for the purpose of installing CTE training equipment may be permitted, however sub-grantees shall obtain prior written approval.
4. Programmatic changes. Colleges must obtain the prior approval of ACCS whenever there are any revisions of the scope or objectives of the program.

**NOTE:** Final budget amendments for the current fiscal year must be submitted no later than **July 31st** . *Any amendments past this date may not be approved.*

## F. Monthly Summary of Funds (Requesting Reimbursement)

1. **To request Perkins grant reimbursements, institutions submit their Monthly Summary of Funds requests to ACCS, to the address below (or via e-mail to Yolanda Wilson--yolanda.wilson@accs.edu, for review to validate expenses being requested. Colleges should attach the completed checklist that accompanies the Monthly Summary of Funds to ensure completeness and thoroughness of the summary. (See ACCS Web site for current forms)**  
Alabama Community College System  
Attention: Director for Career and Technical Education  
P.O. Box 302130  
Montgomery, Alabama 36130-2130
2. Supporting documents must accompany all submitted requests. These documents must back up all expenses for which reimbursement is being requested. The CTE program that each document is supporting should be annotated on each document (i.e. a laptop

computer purchased for the Nursing program, hand write "Nursing" or "NUR" on those receipt documents).

3. All accompanying documentation must contain clear descriptions of the items or services purchased. Specifically industry and professional jargon must be translated into plain English standards.
4. A monthly "**Summary of Funds**" must be sent to ACCS **each month**, whether or not your institution has any reimbursable expenses. If there are no expenses, simply fill out the form and put \$0 as the amount requested. **NOTE: These forms must be submitted by the 10<sup>th</sup> of each month.**

## G. Program income

In accordance with the Uniform Administrative Requirements 2 CFR Part 200, §200.307

1. General. Additionally, colleges are encouraged to earn income to defray program costs where appropriate. **Income realized from Perkins programs must be rolled back into the program from which it was earned, and not the college's general fund.**
2. Program income includes income from fees for services performed, from the use or rental of real or personal property acquired with grant funds, from the sale of commodities or items fabricated in the CTE program. Program income does not include interest on grant funds, rebates, credits, discounts, refunds, etc. and interest earned on any of them.
3. Accurate accounting of revenue, supplies, material, etc. must be maintained.
4. Governmental revenues, taxes, special assessments, levies, fines, and other such revenues raised by a college are not program income.
5. Income after the award period. There are no federal requirements governing the disposition of program income earned after the end of the award period (i.e., until the ending date of the final financial report), unless the terms of the agreement or the federal agency regulations provide otherwise.
6. Live work procedures must be adhered to in support of program income.

## **SECTION XI - BASIC COST PRINCIPLES**

### **A. Factors Affecting Allowability of Costs (Ref 2 CFR 200.403)**

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under federal awards:

- (a) Be necessary and reasonable for the performance of the federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the college.
- (d) Be 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.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also § 200.306 Cost sharing or matching paragraph (b).
- (g) Be adequately documented. See also §§ 200.300 Statutory and national policy requirements through 200.309 Period of performance of this part.

### **B. Reasonable Costs (Ref: 2 CFR 200.404)**

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the college is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:

- (a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the college or the proper and efficient performance of the federal award.
- (b) The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.
- (c) Market prices for comparable goods or services for the geographic area.
- (d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the college, its employees, where applicable its students or membership, the public at large, and the federal government.
- (e) Whether the college significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost.

### **C. Allocable Costs. (Ref: 2 CFR 200.405)**

- (a) A cost is allocable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:
  - (1) Is incurred specifically for the federal award;
  - (2) Benefits both the federal award and other work of the college and can be distributed in proportions that may be approximated using reasonable methods; and
  - (3) Is necessary to the overall operation of the college and is assignable in part to the federal award in accordance with the principles in this subpart.
- (b) All activities which benefit from the college's indirect (F&A) cost, including unallowable activities and donated services by the college or third parties, will receive an appropriate allocation of indirect costs.
- (c) Any cost allocable to a particular federal award under the principles provided for in this part may not be charged to other federal awards to overcome fund deficiencies, to avoid restrictions imposed by federal statutes, regulations, or terms and conditions of the federal awards, or for other reasons. However, this prohibition would not preclude the college from shifting costs that are allowable under two or more federal awards in accordance with existing federal statutes, regulations, or the terms and conditions of the federal awards.
- (d) Direct cost allocation principles. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost should be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding paragraph (c) of this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a federal award, the costs are assignable to the federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also §§ 200.310 Insurance coverage through 200.316 Property trust relationship and 200.439 Equipment and other capital expenditures.
- (e) If the contract is subject to CAS, costs must be allocated to the contract pursuant to the Cost Accounting Standards. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over the allocation provisions in this part.

### **D. Applicable Credits**

Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the federal award as direct or indirect (F&A) costs. Examples of such transactions are: purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the college relate to allowable costs, they must be credited to the federal award either as a cost reduction or cash refund, as appropriate.

In some instances, the amounts received from the federal government to finance activities or service operations of the college should be treated as applicable credits. Specifically, the concept of netting such credit items (including any amounts used to meet cost sharing or matching requirements) must be recognized in determining the rates or amounts to be charged to the federal award. (See §§200.436 Depreciation and 200.468 Specialized

service facilities, for areas of potential application in the matter of Federal financing of activities.)

## **E. Allowable and Non-Allowable Costs**

**Table of Contents** (see details for each item below this table).

1. Advertising and public relations costs.
2. Advisory councils
3. Alcoholic beverages
4. Alumni/ae activities
5. Audit costs and related services
6. Bad debts
7. Bonding costs
8. Commencement and convocation costs
9. Compensation for personal services
10. Conferences
11. Contingency provisions
12. Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement
13. Depreciation
14. Donations and contributions
15. Employee health and welfare costs
16. Entertainment costs
17. Equipment and other capital expenditures
18. Fines and penalties
19. Fund raising and investment management costs
20. Gain and losses on depreciable assets
21. General cost to government
22. Idle facilities and idle capacity
23. Insurance and indemnification
24. Interest
25. Lobbying
26. Losses on other awards or contracts
27. Maintenance and repair costs
28. Material and supplies costs
29. Memberships, subscriptions and professional activity costs
30. Plant and homeland security costs
31. Pre-award costs
32. Professional service costs
33. Proposal costs
34. Publication and printing costs
35. Rearrangement and reconversion costs
36. Recruiting costs
37. Relocation costs
38. Rental costs of buildings and equipment
39. Scholarships and student aid costs
40. Selling and marketing
41. Specialized service facilities
42. Student activity costs
43. Taxes (including Value Added Tax).

- 44. Termination costs applicable to sponsored agreements
- 45. Training and education costs
- 46. Transportation costs
- 47. Travel costs

Consult 2 CFR Part 200 if a potential cost falls into one of these categories.

Items listed below provide principles to be applied in establishing allowable or non-allowable costs. These principles apply whether a cost is treated as direct or indirect. Failure to mention a particular item of cost in these sections is not intended to imply that it is either allowable or non-allowable; rather, determination of allowability in each case will be based on the treatment or standards provided for similar or related items of cost.

**Ref: 2 CFR Part 200, §200.420**, “In case of a discrepancy between the provisions of a specific Federal award and the provisions below, the Federal award governs. Criteria outlines in §200.403 Factors affective allowability of costs must be applied determining allowability.

1. Advertising and public relations costs. Ref: 2 CFR Part 200, § 200.421. The term advertising costs means the costs of advertising media and corollary administrative costs. Advertising media include magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like. The term public relations includes community relations and means those activities dedicated to maintaining the image of the governmental unit or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public. The only **allowable** advertising costs are those which are solely required for the performance of the Perkins program, such as program outreach and other specific purposes necessary to meet the requirements of the Federal award. (Ref 2 CFR Part 200, para 200.421). The only **allowable** public relations costs required for the performance of the Perkins program are: (1) Costs specifically required by Perkins; (2) Costs of communicating with the public and press pertaining to specific activities or endeavors; or (3) Costs of conducting general liaison with news media and government public relations officers. **Un-allowable** advertising and public relations costs include: (1) All advertising and public relations costs; (2) Costs of meetings, conventions, convocations, or other events related to other activities, including: (a) Costs of displays, demonstrations, and exhibits; (b) Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and (c) Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings; (3) Costs of promotional items and memorabilia, including models, gifts, and souvenirs; (4) Costs of advertising and public relations designed solely to promote the college or ACCS.
2. Advisory councils. Ref: 2 CFR Part 200, §200.422. Costs incurred by advisory councils or committees are **allowable** as a direct cost where authorized by the Federal awarding agency or as an indirect cost where **allocable** to Federal awards. Request prior approval from the Director of CTE at ACCS.
3. Alcoholic beverages. Ref: 2 CFR Part 200, § 200.423. Costs of alcoholic beverages are **unallowable**.
4. Alumni/ae activities. Ref: 2 CFR Part 200, §200.424. Costs incurred for, or in support of, alumni/ae activities and similar services are **unallowable**.
5. Audit costs and related services. Ref: 2CFR Part 200, § 200.425. Request prior approval from the Director of CTE at ACCS.



6. Bad debts. Ref: 2CFR Part 200, § 200.426. Bad debts, including losses (whether actual or estimated) arising from uncollectable accounts and other claims, related collection costs, and related legal costs, are **unallowable**.
7. Bonding costs. Ref: 2CFR Part 200, § 200.427. Bonding costs arise when the Federal Government requires assurance against financial loss to itself or others by reason of the act or default of the institution. They arise also in instances where the institution requires similar assurance. Included are such bonds as bid, performance, payment, advance payment, infringement, and fidelity bonds. Costs of bonding required pursuant to the terms of the award are **allowable**. Costs of bonding required by the institution in the general conduct of its operations are **allowable** to the extent that such bonding is in accordance with sound business practice and the rates and premiums are reasonable under the circumstances.
8. Commencement and convocation costs. Ref: 2CFR Part 200, § 200.429. Costs incurred for commencements and convocations are **unallowable**,
9. Compensation for personal services. See 2 CFR Part 200, §400.430 and 431 for more information.
10. Conferences. Ref 2 CFR Part 200, §400.432. Conference hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary and managed in a manner that minimizes costs to the Federal Award. The Federal awarding agency may authorize exceptions where appropriate for programs including Indian tribes, children, and the elderly. Request prior approval from the Director of CTE at ACCS.
11. Contingency provisions. Ref: 2CFR Part 200, § 200.433. Contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening, are **unallowable**, except as noted in the cost principles in this circular regarding self-insurance, pensions, severance and post-retirement health costs.
12. Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement. Ref: 2CFR Part 200, § 200.435. Definitions: "Conviction," as used herein, means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon verdict or a plea, including a conviction due to a plea of nolo contendere. Costs, which may be **allowable or unallowable** under this section, including directly associated costs, shall be segregated and accounted for by the institution separately. Contact the Vice Chancellor for Administrative and Financial Services at ACCS prior to expending any federal funds for defense or prosecution.
13. Depreciation. Ref: 2 CFR Part 200, §200.436 Institutions may be compensated for the use of their buildings, capital improvements, and equipment, provided that they are used, needed in the institutions' activities, and properly allocable to sponsored agreements. Request prior approval from the Director of CTE at ACCS.
14. Donations and contributions. Ref: 2 CFR Part 200, §200.434. Costs of contributions and donations, including cash, property, and services, from the College to other entities, are **unallowable**.
15. Employee health, and welfare costs and costs. 2 CFR Part 200, para 200.437. Request prior approval from the Director of CTE at ACCS.
16. Entertainment costs. Ref: 2 CFR Part 200, §200.438. Cost of entertainment, including amusement, diversion, and social activities any associated costs **are unallowable**, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized in the approved budget for the Federal award. Request prior approval from the Director of CTE at ACCS.
17. Equipment and other capital expenditures. Ref 2 CFR Part 200, §200.439. The following rules of allowability must apply to equipment and other capital expenditures: (1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the Federal awarding agency or pass-

through entity. (2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity. (3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the Federal awarding agency, or pass-through entity. See §200.436 Depreciation, for rules on the allowability of depreciation on buildings, capital improvements, and equipment. See also §200.465 Rental costs of real property and equipment. (4) When approved as a direct charge pursuant to paragraphs (b)(1) through (3) of this section, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the federal awarding agency. (5) The unamortized portion of any equipment written off as a result of a change in capitalization levels may be recovered by continuing to claim the otherwise allowable depreciation on the equipment, or by amortizing the amount to be written off over a period of years negotiated with the federal cognizant agency for indirect cost. (6) Cost of equipment disposal. If the College is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment the costs of such disposal or transfer are allowable. (7) Equipment and other capital expenditures are unallowable as indirect costs. See §200.436 Depreciation. The following rules of **allowability** apply to equipment and other capital expenditures: (1) Capital expenditures for general purpose equipment, buildings, and land are **unallowable** as direct charges, except where approved in advance by ACCS. (2) Capital expenditures for special purpose equipment are **allowable** as direct costs, provided that items with a unit cost of \$5000 or more have the prior approval of the awarding agency. (3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are **unallowable** as a direct cost except with the prior approval of the awarding agency. (4) When approved as a direct charge pursuant to subsections (1) through (3) above, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate by and negotiated with the awarding agency. (5) Equipment and other capital expenditures are **unallowable** as indirect costs.

18. Fines and penalties. Ref: 2 CFR Part 200, §200.441. Costs resulting from violations of, or failure of the institution to comply with, federal, state, and local or foreign laws and regulations are **unallowable**, except when incurred as a result of compliance with specific provisions of the sponsored agreement, or instructions in writing from the authorized official of the sponsoring agency authorizing in advance such payments.
19. Fund raising and investment management costs. Ref: 2 CFR Part 200, §200.442. Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions, are **unallowable**. Costs of investment counsel and staff and similar expenses incurred solely to enhance income from investments are **unallowable**. Costs related to the physical custody and control of monies and securities are **allowable**.
20. Gain and losses on depreciable assets. Ref: 2 CFR Part 200, §200.443. Gains and losses on the sale, retirement, or other disposition of depreciable property shall be included in the year in which they occur as credits or charges to the asset cost grouping(s) in which the property was included. The amount of the gain or loss to be included as a credit or charge to the appropriate asset cost grouping(s) shall be the difference between the amounts realized on the property and the un-depreciated basis of the property.
21. General cost to government. Ref 2 CFR Part 200 §200.444. For states, local governments, and Indian tribes, the general costs of government are **unallowable** (except as provided in §200.474 Travel costs). **Unallowable** costs include: (1) Salaries and expenses of the Office of the Governor of a state or the chief executive of a local government or the chief executive of an Indian tribe; (2) Salaries and other expenses of a state legislature, tribal council, or similar

local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction; (3) Costs of the judicial branch of a government; (4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in §200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements); and (5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation. (b) For Indian tribes and Councils of Governments (COGs) (see §200.64 Local government), up to 50% of salaries and expenses directly attributable to managing and operating Federal programs by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

22. Idle facilities and idle capacity. Ref: 2 CFR Part 200, §200.446. Cost of idle facilities or idle capacity means costs such as maintenance, repair, housing, rent, and other related costs, e.g., insurance, interest, and depreciation. These costs could include the costs of idle public safety emergency facilities, telecommunications, or information technology system capacity that is built to withstand major fluctuations in load, e.g., consolidated data centers. The costs of idle facilities are **unallowable**.
23. Insurance and indemnification. Ref: 2 CFR Part 200, §200.447. Costs of insurance required or approved, and maintained, pursuant to the sponsored agreement, are **allowable**. Costs of other insurance maintained by the institution in connection with the general conduct of its activities, are **allowable** subject to limitations. Request prior approval from the Director of CTE at ACCS.
24. Interest. Ref: 2 CFR Part 200, §200.449. Costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the College's own funds, however represented, are **unallowable**. Financing costs (including interest) to acquire, construct, or replace capital assets are **allowable**, subject to the conditions in this section. Request prior approval from the Director of CTE at ACCS.
25. Lobbying. Ref: 2 CFR Part 200, §200.450. The cost of certain influencing activities associated with obtaining grants, contracts, cooperative agreements, or loans are **unallowable**.
26. Losses on other awards or contracts. Ref: 2 CFR Part 200, §200.451. Any excess of costs over income under any other sponsored agreement or contract of any nature is **unallowable**. This includes, but is not limited to, the institution's contributed portion by reason of cost sharing agreements or under recoveries via negotiation of flat amounts for F&A costs.
27. Maintenance and repair costs. Ref: 2 CFR Part 200, §200.452. Costs incurred for necessary maintenance, repair, or upkeep of buildings and equipment, (including federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are **allowable**. Costs incurred for improvements which add to the permanent value of the buildings and equipment or appreciably prolong their life shall be treated as capital expenditures. Request prior approval from the Director of CTE at ACCS.
28. Material and supplies costs. Ref: 2 CFR Part 200, §200.453. Costs incurred for materials, supplies, and fabricated parts necessary to carry out a Federal award are **allowable**. (b) Purchased materials and supplies must be charged at their actual prices, net of applicable credits. Withdrawals from general stores or stockrooms must be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied. Incoming transportation charges are a proper part of materials and supplies costs. (c) Materials and supplies used for the performance of a federal award may be charged as direct costs. In the specific case of computing devices, charging as direct costs is allowable for

devices that are essential and allocable, but not solely dedicated, to the performance of a federal award. (d) Where federally-donated or furnished materials are used in performing the federal award, such materials will be used without charge. Consumable supplies are **unallowable**.

29. Memberships, subscriptions and professional activity costs. Ref: 2 CFR Part 200, §200.454. Costs of the institution's membership in business, technical, and professional organizations are **allowable**. Costs of the institution's subscriptions to business, professional, and technical periodicals are **allowable**. Costs of membership in any civic or community organization are **unallowable**. Costs of membership in any country club or social or dining club or organization are **unallowable**. Costs of membership in organizations whose primary purpose is lobbying are **unallowable**.
30. Plant and homeland security costs. Ref: 2 CFR Part 200, §200.457. Necessary and reasonable expenses incurred for protection and security of facilities, personnel, and work products are **allowable**. Such costs include, but are not limited to, wages and uniforms of personnel engaged in security activities; equipment; barriers; protective (non-military) gear, devices, and equipment; contractual security services; and consultants. Capital expenditures for plant security purposes are subject to §200.439 Equipment and other capital expenditures. Request prior approval from the Director of CTE at ACCS.
31. Pre-award costs. Ref: 2 CFR Part 200, §200.458. Costs incurred prior to the effective date of the sponsored agreement, whether or not they would have been allowable if incurred after such date, are **unallowable** unless approved by the Director of CTE at ACCS.
32. Professional service costs. Ref: 2 CFR Part 200, §200.459. Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the College, are **allowable**, subject to limitations of this section. Request prior approval from the Director of CTE at ACCS.
33. Proposal costs. 2 CFR Part 200, §200.460. Proposal costs are the costs of preparing bids, proposals, or applications on potential federal and non-federal awards or projects, including the development of data necessary to support the college's bids or proposals. Proposal costs of the current accounting period of both successful and unsuccessful bids and proposals normally should be treated as indirect (F&A) costs and allocated currently to all activities of the college. No proposal costs of past accounting periods will be allocable to the current period. Request prior approval from the Director of CTE at ACCS.
34. Publication and printing costs. Ref: 2 CFR Part 200, §200.461. Publication costs for electronic and print media, including distribution, promotion, and general handling are **allowable**. If these costs are not identifiable with a particular cost objective, they should be allocated as indirect costs to all benefiting activities of the College. (b) Page charges for professional journal publications are allowable where: (1) The publications report work supported by the Federal Government; and (2) The charges are levied impartially on all items published by the journal, whether or not under a Federal award. (3) The College may charge the federal award before closeout for the costs of publication or sharing of research results if the costs are not incurred during the period of performance of the federal award. Page charges for professional journal publications are **allowable** as a necessary part of research costs where: (1) the research papers report work supported by the Federal Government and (2) the charges are levied impartially on all research papers published by the journal, whether or not by federally-sponsored authors. Request prior approval from the Director of CTE at ACCS.
35. Rearrangement and reconversion costs. Ref: 2 CFR Part 200, §200.462. Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable as indirect costs. Special arrangements and alterations costs incurred specifically for a federal award are allowable as a direct cost with the prior approval of the federal awarding agency or pass-through entity. Request prior approval from the Director of CTE at ACCS.

36. Recruiting costs. Ref: 2 CFR Part 200, §200.462. Subject to conditions of this reference, recruiting costs are allowable to the extent that such costs are incurred pursuant to the College's standard recruitment program. Where the college uses employment agencies, costs not in excess of standard commercial rates for such services **are allowable**. Obtain prior approval from ACCS. Special emoluments, fringe benefits, and salary allowances incurred to attract professional personnel that do not meet the test of reasonableness or do not conform with the established practices of the college, **are unallowable**. (c) Where relocation costs incurred incident to recruitment of a new employee have been funded in whole or in part to a federal award, and the newly hired employee resigns for reasons within the employee's control within 12 months after hire, the college will be required to refund or credit the Federal share of such relocation costs to the Federal Government. See also §200.464 Relocation costs of employees. (d) Short-term, travel visa costs (as opposed to longer-term, immigration visas) are generally allowable expenses that may be proposed as a direct cost. Since short-term visas are issued for a specific period and purpose, they can be clearly identified as directly connected to work performed on a federal award. For these costs to be directly charged to a Federal award, they must: (1) Be critical and necessary for the conduct of the project; (2) Be allowable under the applicable cost principles; (3) Be consistent with the College's cost accounting practices and College policy; and (4) Meet the definition of "direct cost" as described in the applicable cost principles. Request prior approval from the Director of CTE at ACCS.
37. Relocation costs. Ref: 2 CFR Part 200, §200.464. **Unallowable**.
38. Rental costs of buildings and equipment. Ref: 2 CFR Part 200, §200.465. Subject to the limitations described in paragraphs (b) through (d) of this section, rental costs are **allowable** to the extent that the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of the property leased. Rental arrangements should be reviewed periodically to determine if circumstances have changed and other options are available. (b) Rental costs under "sale and lease back" arrangements are allowable only up to the amount that would be allowed had the college continued to own the property. This amount would include expenses such as depreciation, maintenance, taxes, and insurance. (c) Rental costs under "less-than-arm's-length" leases are allowable only up to the amount (as explained in paragraph (b) of this section). For this purpose, a less-than-arm's-length lease is one under which one party to the lease agreement is able to control or substantially influence the actions of the other. Such leases include, but are not limited to those between: (1) Divisions of the college; (2) The college under common control through common officers, directors, or members; and (3) The college and a director, trustee, officer, or key employee of the college or an immediate family member, either directly or through corporations, trusts, or similar arrangements in which they hold a controlling interest. For example, the College may establish a separate corporation for the sole purpose of owning property and leasing it back to the College. Obtain prior approval from ACCS. Rental costs under leases which are required to be treated as capital leases under GAAP are allowable only up to the amount (as explained in paragraph (b) of this section) that would be allowed had the College purchased the property on the date the lease agreement was executed. The provisions of GAAP must be used to determine whether a lease is a capital lease. Interest costs related to capital leases are **allowable** to the extent they meet the criteria in §200.449 Interest. **Unallowable** costs include amounts paid for profit, management fees, and taxes that would not have been incurred had the college purchased the property. (6) The rental of any property owned by any individuals or entities affiliated with the college, to include commercial or residential real estate, for purposes such as the home office workspace is **unallowable**.
39. Scholarships and student aid costs. Ref: 2 CFR Part 200, §200.466. Costs of scholarships, fellowships, and other programs of student aid are **allowable** only when the purpose of the

sponsored agreement is to provide training to selected participants (special populations). Request prior approval from the Director of CTE at ACCS.

40. Selling and marketing. Ref: 2 CFR Part 200, §200.467. Costs of selling and marketing any products or services of the college (unless allowed under §200.421 Advertising and public relations.) are **unallowable**, except as direct costs, with prior approval by the federal awarding agency when necessary for the performance of the Federal award.
41. Specialized service facilities. Ref: 2 CFR Part 200, §200.468. The costs of services provided by highly complex or specialized facilities operated by the college, such as computing facilities, wind tunnels, and reactors are **allowable**, provided the charges for the services meet the conditions of either paragraphs (b) or (c) of this section, and, in addition, take into account any items of income or federal financing that qualify as applicable credits under §200.406, Applicable credits. (b) The costs of such services, when material, must be charged directly to applicable awards based on actual usage of the services on the basis of a schedule of rates or established methodology that: (1) Does not discriminate between activities under federal awards and other activities of the college, including usage by the college for internal purposes, and (2) Is designed to recover only the aggregate costs of the services. The costs of each service must consist normally of both its direct costs and its allocable share of all indirect (F&A) costs. Rates must be adjusted at least biennially, and must take into consideration over/under applied costs of the previous period(s). (c) Where the costs incurred for a service are not material, they may be allocated as indirect (F&A) costs. (d) Under some extraordinary circumstances, where it is in the best interest of the Federal Government and the college to establish alternative costing arrangements, such arrangements may be worked out with the federal cognizant agency for indirect costs.
42. Student activity costs. Ref 2 CFR Part 200, § 200.469. Costs incurred for intramural activities, student publications, student clubs, and other student activities, are **unallowable, unless** specifically provided for in the sponsored agreements. Request prior approval from the Director of CTE at ACCS.
43. Taxes (including Value Added Tax). Ref: 2 CFR Part 200, §200.470. For states, local governments and Indian tribes: (1) Taxes that a governmental unit is legally required to pay are **allowable, except** for self-assessed taxes that disproportionately affect federal programs or changes in tax policies that disproportionately affect federal programs. (2) Gasoline taxes, motor vehicle fees, and other taxes that are in effect user fees for benefits provided to the Federal Government are **allowable**. (3) This provision does not restrict the authority of the Federal awarding agency to identify taxes where Federal participation is inappropriate. Where the identification of the amount of unallowable taxes would require an inordinate amount of effort, the cognizant agency for indirect costs may accept a reasonable approximation thereof.(b) For nonprofit organizations and IHEs: (1) In general, taxes which the College is required to pay and which are paid or accrued in accordance with GAAP, and payments made to local governments in lieu of taxes which are commensurate with the local government services received are **allowable, except** for: (i) Taxes from which exemptions are available to the College directly or which are available to the College based on an exemption afforded the Federal Government and, in the latter case, when the federal awarding agency makes available the necessary exemption certificates, (ii) Special assessments on land which represent capital improvements, and (iii) Federal income taxes. (2) Any refund of taxes, and any payment to the College of interest thereon, which were allowed as federal award costs, will be credited either as a cost reduction or cash refund, as appropriate, to the Federal Government. However, any interest actually paid or credited to an College incident to a refund of tax, interest, and penalty will be paid or credited to the Federal Government only to the extent that such interest accrued over the period during which the College has been reimbursed by the Federal Government for the taxes, interest, and penalties. (c) Value Added Tax (VAT), foreign taxes charged for the purchase of goods or services that a College is legally

required to pay in country, is an **allowable** expense under Federal awards. Foreign tax refunds or applicable credits under federal awards refer to receipts, or reduction of expenditures, which operate to offset or reduce expense items that are allocable to Federal awards as direct or indirect costs. To the extent that such credits accrued or received by the college relate to allowable costs, these costs must be credited to the federal awarding agency either as costs or cash refunds. If the costs are credited back to the federal award, the college may reduce the federal share of costs by the amount of the foreign tax reimbursement, or where federal award has not expired, use the foreign government tax refund for approved activities under the federal award with prior approval of the federal awarding agency.

44. Termination costs applicable to sponsored agreements. Ref: § 200.471. Termination of a federal award generally gives rise to the incurrence of costs, or the need for special treatment of costs, which would not have arisen had the federal award not been terminated. Cost principles covering these items are set forth in this section. They are to be used in conjunction with the other provisions of this part in termination situations. Cost principles covering these items are **generally allowable**.
45. Training and education costs. Ref: 2 CFR Part 200, §200.472. The cost of training and education provided for employee development is **allowable**.
46. Transportation costs. Ref: 2 CFR Part 200, § 200.473. Costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered, are **allowable**. When such costs can readily be identified with the items involved, they may be charged directly as transportation costs or added to the cost of such items. Where identification with the materials received cannot readily be made, inbound transportation cost may be charged to the appropriate indirect (F&A) cost accounts if the college follows a consistent, equitable procedure in this respect. Outbound freight, if reimbursable under the terms and conditions of the federal award, should be treated as a direct cost.
47. Travel costs. Ref: 2 CFR Part 200, § 200.474. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business in support of Perkins activities are **allowable** as budgeted. Must follow state guidelines.

## F. Broad Categories of Allowable and Non-allowable Costs

In the event of any questions or potential conflicts please contact ACCS for guidance.

### Allowable Expenditures

- Involvement of parents, business, and labor in planning and operation
- Involvement of parents, business and labor in planning & operation
- Career guidance and academic counseling
- Work related experiences for both students and faculty
- Programs for special populations
- Education and business partnerships
- Secondary and ACCS linkages
- Mentoring and support services
- Upgrading equipment or adapting facilities required for equipment installation
- Job counseling and placement programs
- Non-traditional training and employment
- Insurance or maintenance on equipment purchased with grant money
- Personnel services that do not supplant
- Operating expenses that do not supplant
- Consultants
- Instructional materials that do not supplant
- Travel
- Instructional equipment

### Non-allowed Expenditures

Activities that support the following broad categories are not allowed at the local level.

- Student expenses or direct assistance to students
- Entertainment
- Awards and memorabilia
- Individual memberships
- Memberships or anything related to lobbying
- Fines and penalties
- Expenses that supplant
- Audits except single audit
- Contributions and donations
- Contingencies
- Facilities
- Furniture
- General Advertising
- Alcohol
- Fundraising
- General administration apart from program administration

**Exception:** Colleges may have plans targeting specific core indicators. Must obtain prior approval from ACCS.



## G. Period of Availability of funds

The period of availability is the period during which Perkins funds are available for obligation. ACCS and colleges may not obligate funds outside of the period of availability. The period of availability is different for ACCS and colleges.

1. General. Each fiscal year (Oct 1 – Sep 30), only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case the carryover balances may be used for costs of the subsequent fiscal year.
2. Liquidation of obligations. Colleges must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period to coincide with the submission of the annual Financial Status Report (SF-269). The US Department of Education may extend this deadline at the request of the grantee.
  - (a) ACCS – The period of availability for ACCS is a total of 27 months. This maximum period includes a 15 month period of initial availability, plus a 12 month period for carryover. For example, funds from FY2015 appropriation initially became available on July 1, 2015, and may be obligated by ACCS through September 30, 2017. Any funds not obligated during the period of availability lapse and must be returned to the US Department of Education.
  - (b) Colleges – The period of availability for colleges is 12 months, starting on October 1 and ending on September 30, each year. Any funds not obligated during the period of availability lapse and must be returned to ACCS.

## H. Timely Obligation of Funds

Colleges must make a concerted effort to obligate Perkins funds in a timely manner throughout the FY. Priority must be made to obligate funding in a programmatic response towards improving the college's performance for core indicators, especially in the performance areas that are reported below the targeted levels.

1. Colleges may begin to obligate funds in accordance with their substantially approved form once notified by ACCS, typically October 1.
2. Every effort should be made to expend grant funds specifically for capital and non-capital purchases in the first two quarters of the fiscal year. This is critical to the efficient and effective use of the grant and to maximize the impact of the funds on student performance throughout reporting year.
3. Amendments to the basic budget may be submitted throughout the fiscal year but no later than **July 31<sup>st</sup>**. Attention must be paid to timing budget amendments to ensure sufficient time for the planning and approval process. Colleges must provide adequate time to process the request, gain approval from ACCS, implement the change, obligate and expend the funds, and prepare to close out the grant for the year. **NOTE:** Any amendments submitted past July 31<sup>st</sup> may not be approved.

## I. Direct Costs

1. 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&A) costs.
2. Application to federal awards. Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect (F&A) costs of Federal awards. Typical costs charged directly to a federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the federal award. If directly related to a specific award, certain costs that otherwise would be treated as indirect costs may also include extraordinary utility consumption, the cost of materials supplied from stock or services rendered by specialized facilities or other institutional service operations.
3. The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:
  - (a) Administrative or clerical services are integral to a project or activity;
  - (b) Individuals involved can be specifically identified with the project or activity;
  - (c) Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
  - (d) The costs are not also recovered as indirect costs.
4. Minor items. Any direct cost of minor amount may be treated as an indirect (F&A) cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all federal and non-federal cost objectives.
5. The costs of certain activities are not allowable as charges to federal awards. However, even though these costs are unallowable for purposes of computing charges to federal awards, they nonetheless must be treated as direct costs for the purpose of determining indirect (F&A) cost rates and be allocated their equitable share of the college's indirect costs if they represent activities which:
  - (a) Include the salaries of personnel,
  - (b) Occupy space, and
  - (c) Benefit from the college's indirect (F&A) costs.

## J. Indirect Costs

1. *Facilities and Administration Classification.* For major IHEs and major nonprofit organizations, indirect (F&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" (including cross allocations from other pools, where applicable).
2. *Federal Agency Acceptance of Negotiated Indirect Cost Rates.*

- (a) The negotiated rates must be accepted by all federal awarding agencies. A federal awarding agency may use a rate different from the negotiated rate for a class of federal awards or a single federal award only when required by federal statute or regulation, or when approved by a federal awarding agency head or delegate based on documented justification as described in paragraph (c)(3) of this section.
- (b) The federal awarding agency head or delegate must notify OMB of any approved deviations.
- (c) The federal awarding agency must implement, and make publicly available, the policies, procedures and general decision-making criteria that their programs will follow to seek and justify deviations from negotiated rates.
- (d) The federal awarding agency must include in the notice of funding opportunity the policies relating to indirect cost rate reimbursement, matching, or cost share. As appropriate, the Federal agency should incorporate discussion of these policies into federal awarding agency outreach activities with colleges prior to the posting of a notice of funding opportunity.
- (e) ACCS must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes required information from CFR 200.331 at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the federal award and subaward.

#### **K. Required Certifications – Ref: 2 CDR Part 200, §200.415.**

1. To assure that expenditures are proper and in accordance with the terms and conditions of the federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the college, which reads as follows: **“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”**
2. Certification of cost allocation plan or indirect (F&A) cost rate proposal. Each cost allocation plan or indirect (F&A) cost rate proposal must comply with the following:
  - (a) A proposal to establish a cost allocation plan or an indirect (F&A) cost rate, whether submitted to a federal cognizant agency for indirect costs or maintained on file by the college, must be certified by the college using the Certificate of Cost Allocation Plan or Certificate of Indirect Costs as set forth in Appendices III through VII, and Appendix IX. The certificate must be signed on behalf of the college by an individual at a level no lower than vice president or chief financial officer of the college that submits the proposal.
  - (b) Unless the College has elected the option under §200.414 Indirect (F&A) costs, paragraph (f), the Federal Government may either disallow all indirect (F&A) costs or unilaterally establish such a plan or rate when the college fails to submit a certified proposal for establishing such a plan or rate in accordance with the requirements. Such a plan or rate may be based upon audited historical data or such other data that have been furnished to the cognizant agency for indirect costs and for which it

can be demonstrated that all unallowable costs have been excluded. When a cost allocation plan or indirect cost rate is unilaterally established by the Federal Government because the college failed to submit a certified proposal, the plan or rate established will be set to ensure that potentially unallowable costs will not be reimbursed.

## **L. Carryover Procedures**

Every effort should be made to completely expend all awarded grant funds each year in an efficient and effective manner. Unused portions of college grant funds will not be allowed for reimbursements. SDE will report the unused funding to ED as carryover and subsequently award them back to ACCS as carryover funding with the next year's basic grant. **These carryover funds will be included in the overall Perkins allocations to all colleges for the following year.**

## **SECTION XII - GENERAL PROCUREMENT STANDARDS**

**(Ref: 2 CFR Part 200, §200.318)**

All colleges will follow §§ 200.318 General procurement standards through 200.326 - Contract provisions.

## **SECTION XIII - PROPERTY MANAGEMENT**

**(REF: 2CFR Part §200 200.313) Equipment**

### **A. Use**

1. Equipment must be used by the college in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the college must not encumber the property without prior approval of ACCS. When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority:
  - (a) Activities under a federal award from the federal awarding agency, which funded the original program or project, then
  - (b) Activities under federal awards from other federal awarding agencies. This includes consolidated equipment for information technology systems.
2. During the time that equipment is used on the project or program for which it was acquired, the college must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by federal awarding agency that financed the equipment and second preference must be given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate.
3. Property Income: **(REF: 2 CFR Part 200, §200.307)** All program income consideration must meet the following requirements:..

- (a) General. Colleges are encouraged to earn income to defray program costs where appropriate. Income realized from Perkins programs must be rolled back into the program and **not** the college's general fund. Program income includes income from fees for services performed, from the use or rental of real or personal property acquired with grant funds, from the sale of commodities or items fabricated in the CTE program. Program income does not include interest on grant funds, rebates, credits, discounts, refunds, etc. and interest earned on any of them.
  - (b) Accurate accounting of revenue, supplies, material, etc. must be maintained.
  - (c) Governmental revenues. Taxes, special assessments, levies, fines, and other such revenues raised by a college are not program income.
  - (d) Income after the award period. There are no federal requirements governing the disposition of program income earned after the end of the award period (i.e., until the ending date of the final financial report), unless the terms of the agreement or the federal agency regulations provide otherwise.
  - (e) Live work procedures must be adhered to in support of program income.
4. When acquiring replacement equipment, the college may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

## **B. Management**

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, as a minimum, meet the following requirements:

1. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
  - (1) All items susceptible to pilferage purchased with Perkins funds must be inventoried and visibly tagged (or alternate method of identification) before being placed into service.
  - (2) At a minimum, tags will identify the item as purchased with Perkins and include an inventory number that corresponds with property records.
  - (3) Property records must include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of federal participation in the cost of the property, the location, use and condition of the property and any ultimate disposition data including the date of disposal or sale price of the property.
2. A physical inventory of the property must be taken and the results reconciled with the property records at least annually.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
4. Adequate maintenance procedures must be developed to keep the property in good condition.
5. If the college is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return. Consult the Director of CTE at ACCS prior to selling.

6. Lost, Damaged, or Stolen Items - Colleges must take reasonable precautions to ensure that items purchased with Perkins funding are properly maintained, accounted for, and protected from damage, loss, unreasonable deterioration and theft. Colleges are advised to implement the following controls, and any additional controls felt to be necessary to safeguard the property:
  - (a) Maintain adequate and current property records that allow the items to be located, and maintain records of the person or persons who have property in their possession, or are responsible for their security during non-duty hours. Accountability and responsibility must be maintained at all times, whether the property is located on-site or off-site;
  - (b) Provide a secure building and coordinate between the security function and the Property Control Officer, especially regarding security violations or changes affecting official property; and
  - (c) Have a written policy and always follow it when checking out property that requires employees to sign for property in their possession.
  - (d) When property acquired with Perkins funds is lost, damaged or stolen the college must conduct and fully document an investigation. When appropriate, law enforcement authorities should be notified, a police report should be filed and maintained for records, and if the item meets the state's capitalization threshold, the insurance provider should be notified.

### **C. Disposition**

When original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, except as otherwise provided in federal statutes, regulations, or federal awarding agency disposition instructions, the college must request disposition instructions from ACCS. Disposition of the equipment will be made as follows, in accordance with federal awarding agency disposition instructions:

1. Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the federal awarding agency.
2. Except as provided in §200.312 federally-owned and exempt property, paragraph (b), or if the federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the college or sold. The federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the federal awarding agency may permit the college to deduct and retain from the federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
3. The college may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the college must be entitled to compensation for its attributable percentage of the current fair market value of the property.
4. In cases where a college fails to take appropriate disposition actions, the federal awarding agency may direct the college to take disposition actions.

## **SECTION XIV - RECORD KEEPING**

- A. Colleges are required to keep intact and accessible all financial records, supporting source documents, statistical records, and other records pertinent to the grant. These include but are not limited to invoices and backup documentation which supports the expenditure, purchase requisitions, purchase orders, contracts, and associated backup documentation, check logs and check registers, collections and disbursement of funds, and journal entries pertinent to grants and contracts.
- B. The Attorney General's Office requested that retention schedules be submitted for revision. This was accomplished and the State Records Commission extended the requirement to six (6) years.
- C. For funds allotted to a State for any program year, records must be retained for six years following the date on which the annual expenditure report containing the final expenditures charged to the program year's allotment is submitted to the Department of Education. This equates to an effective period of nine (9) years (i.e., Grant received 10/1/10 and the final report due on 12/31/13. Six years from due date of final report is 12/31/19.)
- D. The awarding agency, the Department of Education (including the Department of Education's Office of the Inspector General), and the Comptroller General of the United States, or any of their authorized representatives, have the right of timely and reasonable access to any books, documents, papers, computer records, or other records of colleges and sub-colleges that are pertinent to the grant, in order to conduct audits and examinations, and to make excerpts, transcripts, and photocopies of such documents. This right also includes timely and reasonable access to college and sub-college personnel for the purpose of interview and discussion related to such documents. The right of access in this section is not limited to the required retention period but lasts as long as the records are retained.

## **SECTION XV - PAYROLL AND TIME DISTRIBUTION**

Time and effort reporting guidelines are specified in **2 CFR Part 200 §200.430** . All employees, including instructors, administrators and other staff that are paid with federal funds to document the time and effort they spend within that program. The portion of the federally paid salary should be reflective of the time and effort the individual has put forth for that federal program.

### **A. ACCS Time and Effort Reporting**

- 1. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
  - (a) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
  - (b) Be incorporated into the official records of the organization.
- 2. ACCS employees compensated using Perkins funds are required to maintain auditable "time and effort" documentation that show how each employee spent his or her compensated time. Such documentation is written, after-the-fact (not estimated or budgeted) documenting how the time was actually spent.
  - (a) **Semi-annual certifications are required for personnel whose compensation is funded solely from the Perkins grant.** These certifications document that he/she has been working solely in activities supported by the Perkins grant. Some colleges (grant colleges) may require monthly reports for these personnel. Every six months is only the minimum. The certification must (1) cover a semi-annual period of time, (2)

- identify Perkins as the program, and (3) be signed and dated by an employee and supervisor having first-hand knowledge of the work performed by the employee.
- (b) **Monthly reports are required for personnel whose time is charged in part to Perkins and in part to other revenue sources (split-funded staff).** These reports document the portions of time and effort dedicated to Perkins and to other revenue sources. Such records must (1) be completed after-the-fact, (2) account for the total time for which the employee is compensated, (3) be prepared at least monthly, (4) coincide with one or more pay periods, and (5) be signed by the employee and countersigned by an administrator or supervisor.
  - (c) If there are differences in the amount of time that an individual is reporting and what is actually being paid, adjustments must be made in the payroll to accurately reflect the time and effort spent on a particular federal program.

## **B. Colleges Time and Effort Reporting**

1. College employees compensated using Perkins funds are required to maintain auditable Perkins activity reports or "time and effort" documentation. The type of documentation that a college employee must maintain is not based on the cost objective, but rather on the type of employee (i.e. faculty/professional versus non-faculty/non-professional), as prescribed below.
  - (a) Time and effort documentation will reflect the distribution of activity expended by employees for CTE specific functions applicable to reimbursement by Perkins funds. (b) These reports will reflect an after-the-fact reporting of the percentage distribution of activity of employees.
  - (c) Reports will reasonably reflect the Perkins activities for which employees are compensated, as well as any non-Perkins activities subject to other cost objectives for the individual. To confirm that the distribution of activity represents the work performed by the employee during the period, the reports will be signed by the employee, verified by their supervisor or responsible official(s), verifying that the work was performed.
  - (d) These reports will reflect activity applicable to Perkins and to each category that accounts for 100% of the employee's compensation for the subject pay period, verifying that the costs and the functions are allocable.
  - (e) For faculty and professional staff compensated with Perkins funds, reports will be prepared and submitted monthly. For all other employees, reports will be prepared and submitted not less than once monthly, and will coincide with one or more pay periods.
  - (f) Where the institution uses time cards or other forms of after-the-fact payroll documents as original documentation for payroll and payroll charges, such documents shall qualify as records for this purpose, provided that they meet the requirements listed in the above subsections.



## **SECTION XVI: AUDIT/MONITORING RESOLUTION**

SDE establishes audit/monitoring requirements for colleges of Perkins funding and defines the responsibilities for implementation of and compliance with these requirements. ACCS will provide each college a copy of the latest edition of the audit/monitoring checklist. Sub-college responsibilities are as follows:

### **A. Corrective Action Plan.**

At the completion of the federal visit, the college shall prepare a corrective action plan to address any findings the visiting team included in their reports. The corrective action plan shall provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. If the sub-college does not agree with the audit findings or believes corrective action is not required, then the corrective action plan shall include an explanation and specific reasons.

### **B. Due Date/Submittal of Audit Report.**

Colleges shall submit an original and one copy of the response package defined above within 30 days after notification by ACCS of the findings report to the following address:

Alabama Community College System  
Attention: Director for Career & Technical  
Education 135 South Union, P.O. Box 302130  
Montgomery, Alabama 36130-2130

As a result of State legislation (Act 94-414), all sub-colleges who receive or disburse any public funds (State or Federal) must submit a copy of the audit report to:

Department of Examiners of Public Accounts  
Attention: Audit Report Repository  
P. O. Box 302251  
Montgomery, Alabama 36130-2251

## **APPENDIX A: KEY DEFINITIONS FROM THE ACT**

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

**Articulation** - The process of granting credit to students who complete a course of study from another educational institution. For the purposes of this report articulation refers to Career and Technical Education credit granted to secondary education students through either a locally developed articulation agreement or statewide articulation agreement for career and technical education courses. It DOES NOT include credit earned through Dual Enrollment programs.

**Award** – A short certificate, long certificate, or associate degree.

**Career clusters** – Sixteen descriptive headings identified by the U.S. Department of Education within which career/technical education programs are grouped. Colleges report certain career/technical education performance data by cluster. Certain data related to short-term non-credit training are also reported by cluster; colleges select the most appropriate cluster within which to report non-credit training data. Curricula may be developed around career clusters in instances where a broad approach to the instructional program is appropriate. (See Appendix D for cluster headings and pertinent career/technical programs.)

**Career/technical education (CTE)** - Organized educational activities that (1) offer a sequence of courses that provide individuals with the academic, technical, and technological knowledge and skills needed to prepare for further education and careers requiring less than a baccalaureate degree; and (2) include competency-based applied learning that contributes to the academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills, technical skills, and occupation-specific skills of an individual.

**Career/technical education program** – CTE program designated by CIP code as “career/technical” that culminates in the awarding of an industry recognized credential, short certificate, certificate, diploma, or associate degree to program graduates. Career/technical programs include provisions for academic course requirements as appropriate. See Appendix D for a list of career/technical education programs by career clusters in The Alabama Community College System.

**Career/technical education student** – A student who at any point during data reporting period declared a career/technical education major.

**Career and technical student organization** - The term ‘career and technical student organization’ means an organization for individuals enrolled in a career and technical education program that engages in career and technical education activities as, an integral part of the instructional program.

**Certificate** – A technical skills proficiency credential, technical skills, CTE program completion certificate, or CTE program degree granted to students in conjunction with a secondary school diploma. (OCTAE definition)

**CIP (Classification of Instructional Programs) code** - Six-digit numerical classification that identifies instructional program specialties and provides standard terminology for secondary and ACCS education programs.

**Condition (relative to special populations)** - physical, mental, socioeconomic, or other special needs situation.

**Completer** – Individual who exits a career/technical education short certificate, certificate, diploma or associate degree program having successfully completed all course work and credit hours required for program graduation. An individual who completes graduation/completion requirements for more than one award in the same program CIP code during a single data collection period is counted once as a completer for that data collection period, having earned the higher award. An individual who completes graduation/completion requirements for more than one award in the same program CIP code during different data collection periods is counted as a completer for each data collection period.

**Concentrator** – An ACCS student who: (1) completes at least 12 academic or CTE credits within a \*single program area sequence 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; or (2) completes a short-term CTE program sequence of less than 12 credit units that terminates in an industry-recognized credential, a certificate, or a degree.

**\*The following guidance is provided as further explanation of students designated as concentrators:**

The intent of the definition for concentrator is that a student can be counted as a CTE concentrator if they have declared a major in a CTE program of study and have earned 12 cumulative credit hours. This includes students who may have attained that status in one CTE program but, for whatever reason, switched to another CTE program. The definition is expanded to include CTE program concentrators, as well as an overall "CTE concentrator."

For example, a student begins as a declared Drafting student but switched to Auto Body Repair. As a Drafting student, he or she attained concentrator status (12 or more hours) by completing a combination of general education and technical courses. This student then decided to change majors and begin his or her program in Auto Body Repair yet has not attained 12 credit hours in that program. The student would still be counted as a concentrator for your determinations. The student may have been awarded credit through CLEP, dual enrollment, articulation, or traditional class completion, or any combination thereof, to have received the cumulative 12 credit hours.

Another issue related to this definition is whether a student is considered a concentrator if he or she is enrolled under a CTE CIP code while waiting admittance into a program that requires an evaluation of student's eligibility (i.e. nursing). Since the student is a declared CTE student, he or she would be counted as a concentrator, if the 12 hour threshold is met with general education courses.

**Credential** – A formal document given by a recognized credentialing entity indicating that a student/person has met the standards of that credentialing entity. (OCTAE definition)

**Data collection period** - First day of summer semester through final day of following spring semester for the period immediately preceding the performance report/plan modifications due date. Colleges determine the most appropriate data collection period within which to report data on courses or other activities that overlap spring and summer semesters.

**Degree** – A title conferred on CTE students/concentrators by a college, university, or professional school on completion of a program of study. (OCTAE definition)

**Degree program** - Program in which courses are creditable toward an associate degree in The Alabama Community College System. (See also Award)

**Disabled** - Individual with disability as defined in Section 12102 (Section 3) of the Americans with Disabilities Act:

**Disability** - The term “disability” means, with respect to an individual-

- A physical or mental impairment that substantially limits one or more of the major life activities of such individual;
- A record of such an impairment; or
- Being regarded as having such impairment.

**Displaced homemaker** - An individual who--

- has worked primarily without remuneration to care for a home and family, and for that reason has diminished marketable skills;
- has been dependent on the income of another family member but is no longer supported by that income; or
- 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 this title; and
- is unemployed or underemployed and is experiencing difficulty in obtaining or upgrading employment.

**Economically disadvantaged** - Individual eligible to receive a Pell grant or similar needs-based financial aid.

**Eligible agency** —The term ‘eligible agency’ means a state board designated or created consistent with state law as the sole state agency responsible for the administration of career and technical education in the state or for the supervision of the administration of career and technical education in the state.

**Eligible institution** - The term ‘eligible institution’ means a public or nonprofit private institution of higher education that offers career and technical education courses that lead to technical skill proficiency, an industry-recognized credential, a certificate, a degree; or an area career and technical education school providing education at the ACCS level;

**Eligible college**—The term ‘eligible college’ means—

- a local educational agency (including a public charter school that operates as a local educational agency), an area career and technical education school, an educational service agency, or a consortium, eligible to receive assistance under Section 131 of the Perkins Act; or
- an eligible institution or consortium of eligible institutions eligible to receive assistance under Section 132 of the Perkins Act.

**Exiter** – A Student who exits (or leaves) a program or training course for any reason during data collection period.

**Gender** – Male or female.

**Incarcerated** – An individual who is confined to a correctional facility and for whom his/her career/technical education is provided within the correctional facility.

**Individuals preparing for nontraditional training and employment** - Individuals enrolled in a career/technical education program for which the primary employment outcome is nontraditional for the gender of those individuals (e.g., men enrolled in LPN programs, women enrolled in welding programs). See Appendix D for career/technical programs with primary employment outcomes being nontraditional for each gender.

**Individual with limited English proficiency** - The term ‘individual with limited English proficiency’ means a secondary school student, an adult, or an out-of-school youth, who has limited ability in speaking, reading, writing, or understanding the English language, and 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)
- Individuals with disabilities —The term ‘individuals with disabilities’ means more than one individual with a disability.

**Industry Accreditation/Certification Body** - Organization that, by accrediting or approving a career/technical education program in its industry area certifies that the program facilities, training equipment, instructors, and curriculum meet the quality criteria established by that organization (e.g., NIMS certification of Machine Tool Technology programs).

**Industry certification** - Certification that a career/technical education program, student, or instructor has met quality criteria established by an applicable industry.

**LEP (Limited English Proficient)** - Individual: 1) for whom English is not the primary language and/or 2) who is or has been enrolled in an English as a second language (ESL) class.

**Nontraditional for Gender** - A career/technical program which fewer than 25% of the students are of one gender. See Appendix D, for career/ technical programs with primary employment outcomes being nontraditional for each gender.

**Participant** – Students who have earned one (1) or more credits in any CTE program area. **(NOTE:** This is regardless of whether the student has a declared major in a CTE program area. For example, a student with a declared major in a general education area but who took a CTE course such as one under a CIS department code would be considered a participant.)

**Race** - Categories used to describe racial groups to which individuals belong, identify with, or belong in the eyes of the community. The categories do not denote scientific definitions of anthropological origins. A person may be counted in only one group. The groups used to categorize U.S. citizens, resident aliens, and other eligible noncitizens are based on the 1997 standards and include:

- American Indian or Alaskan Native
- Asian
- Black or African American
- Hispanic/Latino
- Native Hawaii or Other Pacific Islander
- White
- Two or More Races
- Unknown
- The race is unknown if institutions are unable to place them in one of the specified racial/ ethnic categories or the student indicates, "Other".

**School dropout** —The term 'school dropout' means an individual who is no longer attending any school and who has not received a secondary school diploma or its recognized equivalent.

**Special populations:**

- Individuals with Disabilities (ADA)
- Economically disadvantaged
- Single parents
- Displaced homemakers
- Limited English proficiency
- Nontraditional enrollees

**Student** - generic term applied to individual enrolled in credit or noncredit coursework or training activity (includes students in degree programs, non-degree programs, noncredit training, and customized training).

**Support Services** —The term 'support services' means services related to curriculum modification, equipment modification, classroom modification, supportive personnel, and instructional aides and devices.

**Technical competencies** - Occupational-specific skills including the abilities to perform required job tasks.

**Technical competency assessment** - Assessment instrument or procedure used to determine a student's attainment of technical competencies.

**Technological skills** - Skills related to the understanding and use of current and emerging technologies.

**Technical skills attainment** - Skills documented by an independent credentialing agency, professional organization, industry or that are developed locally by college personnel.

**Work-Based Learning:** Sustained interactions with industry or community professionals in real workplace settings, to the extent practical, or simulated environments that foster in-depth, first-hand engagement with tasks required in a given career field, as part of an education program.

**Unduplicated headcount** - The number derived when counting students in a particular population once by a determined code such as a social security number or student identifier.

## **APPENDIX B: Non-Regulatory Guidance**

Non-Regulatory Guidance provided by OCTAE regarding selective information related to implementation, core indicator performance, and reporting under the Carl D. Perkins Career and Technical Education Act of 2006 are available at [cte.ed.gov](http://cte.ed.gov).



## **APPENDIX C: Program Advisory Committees**

### **A. Board Policy (Current Policy)**

In accordance with State Board Policy 711.01 (04-24-08): Program Advisory Committees

1. Colleges shall establish a Program Advisory Committee for each career and technical education program.
2. The Program Advisory Committee will include representatives from business and industry, economic development authorities, and Chambers of Commerce. Each member should be able to provide expertise to the program and employment assistance to graduates.
3. Member of each Program Advisory Committee must be approved by the president.
4. Colleges shall report membership of each program Advisory Committee to the Chancellor annually.

### **B. General Guidance:**

The following guidance is provided to supplement this policy.

Membership - Individual programs should consider additional members to those mentioned in the policy. Others to consider are:

- HR and training managers from local business and industry
- Secondary education instructors from the specific discipline or related discipline
- Regional workforce development members
- Parents of targeted student population
- Former or existing students
- Representatives from special populations groups.
- Other representatives from local or surrounding communities that have the potential to hire graduates
- Instructional resource providers (vendors, associations, affiliates, etc.)
- Representatives from regulatory or credentialing organizations.

Committee Leadership - This Program Advisory Committee acts as an advisory board and should be chaired by a member of the committee in order to maximize participation and buy-in by committee members. College instructional persons may serve as a recorder or other support activities but should allow the committee to direct activities as much as possible. A major role for the instructor is typically to:

- Provide a meeting location with necessary technological support
- Provide copies of agenda and other documentation to the committee

- Develop an Advisory Committee Handbook that outlines expectations and responsibilities
- Record minutes of the meeting
- Provide technical advice and information as to the college's policies and procedures
- Report (to committee members) status of previous committee recommendations
- Other support duties and information as required

Advisory Committee Involvement – It is recommended that committees hold a minimum of 2 formal meetings (annually), as well as hold other more informal meetings (conference calls, online meetings, one-on-one or small group informal meetings). In addition to recommendations to the program for enhancements to instruction, the committee may also provide the following additional support:

- Assess occupational needs
- Review programs
- Plan for and/or recommend effective equipment and facilities usage
- Foster community relations
- Provide internships and other work-based learning
- Provide employment opportunities
- Provide feedback to college on students' employment performance
- Provide and/or recommend additional students from within workforce

Additional guidance and sample Program Advisory Committee handbooks are available on the ACCS Web site.

## **APPENDIX D: Career and Technical Education (nontraditional programs)**

The U.S. Department of Education identified 16 broad career clusters for career/technical education programs. Following are the clusters and corresponding Alabama Community College System career/technical education programs. **(NOTE: Programs that are “courses only” and do not offer a short-term certificate, full certificate, or degrees are not reflected on this list.)**

Occupations in which 25% or fewer of one gender comprise the employee population are identified as nontraditional for that gender. (Source of employee population data: The National Alliance for Partnerships in Equity - List updated 3/2020).

Program of Instruction	Department Code	CIP Code	Nontraditional by Gender M = Male F = Female * = Neutral
<b>AGRICULTURE, FOOD, AND NATURAL RESOURCES</b>			
Agricultural Production	AGP	01.0301	F
Agriculture	AGR	01.0101	F
Environmental Technology	EVT	15.0507	F
Fishery Science	FSH	01.0303	F
Forestry	FOR	03.0511	*
Civil Engineering Technology	CET	15.0201	F
Horticulture	HOC	01.0601	F
Horticulture	OHT	01.0603	F
Landscape Operations Management	LOM	01.0605	F
Mine Maintenance Technology	MIT	47.0399	*
Mining Technology	MNT	15.0901	F
Outdoor Leadership	ODL	03.9999	*
Turf Management	TRF	01.0607	F
Water and Wastewater Treatment	WMT	15.0506	F
<b>ARCHITECTURE AND CONSTRUCTION</b>			
Architectural Engineering Technology	AET	15.0101	F
Building Construction	BUC	46.0499	F
Building Maintenance	BLM	46.0401	F
Cabinetmaking	CAB	48.0703	F
Carpentry	CAR	46.0201	F
Civil Engineering Technology	CET	15.0201	F
Construction Management Technology	CMT	15.1001	F
Electrical Technology	ELT	46.0302	F
Energy Conservation	ECT	15.0503	F
Furniture Refinishing	FUR	48.0702	F
Heating and Air Conditioning	ASC	47.0201	F
Masonry	MAS	46.0101	F
Plumbing	PLB	46.0503	F

Program of Instruction	Department Code	CIP Code	Nontraditional by Gender M = Male F = Female * = Neutral
<b>ARTS, AV TECHNOLOGY, AND COMMUNICATIONS</b>			
Architectural Stained Glass	ASG	50.0799	*
Commercial Art	CAT	50.0402	*
Electronics (Communications)	CTN	47.0103	F
Graphics and Printing	GPC	10.0305	*
Graphics Communications Technology	GRD	10.0399	F
Photography	PHO	50.0605	*
Photography & Film	PFC	10.0201	F
Radio & TV Broadcasting	RTV	10.0202	F
Telecommunications	TCT	10.9999	*
Visual Communications	VCM	50.0401	*
<b>BUSINESS MANAGEMENT AND ADMINISTRATIVE</b>			
Accounting Technology	ACT	52.0302	M
Business	BUS	52.0201	*
Clerical Technology	CLR	52.0408	M
Management and Supervision	MST	52.0101	*
Office Administration	OAD	52.0401	M
Office Administration	SET	52.0401	M
Real Estate	RLS	52.1501	*
<b>EDUCATION AND TRAINING</b>			
Interior Design	INN	19.0699	*
Sign Language Interpreting	ITP	16.1603	*
<b>FINANCE</b>			
Banking and Finance	BFN	52.0803	M
<b>GOVERNMENT AND PUBLIC SAFETY</b>			
Air Science	AFS	28.0101	*
Occupational Health Safety	OHS	15.0701	*
Military Technology	MMT	29.0408	*
<b>HEALTH SCIENCES</b>			
Clinical Laboratory Technology	CLT	51.1004	M
Dental Assisting	DAT	51.0601	M
Dental Assisting	DNT	51.0601	M
Dental Hygienist	DHY	51.0602	M
Dental Lab Technology	DLT	51.0603	*
Diagnostic Medical Sonography	DMS	51.0910	*
Emergency Medical Technology	EMS	51.0904	*
Electroneurodiagnostic Technology	END	51.0903	*
Food and Nutrition	FNT	51.3104	M
Health Information Technology	HIT	51.0707	M
Health Sciences	HPS	51.9999	*
Home Health Aide	HHA	51.2602	M
Human Services	HUS	51.1501	*
Human Services	HCS	51.1501	*
Massage Therapy Technology	MSG	51.3501	M
Medical Assistant	MAT	51.0801	M
Medical Transcription	MTR	51.0708	M
Mental Health Technology	MHT	51.1502	M
Nursing (RN)	NUR	51.3801	M
Nursing (PN)	NUR	51.3901	M
Nursing Assistant	NAS	51.3902	M
Occupational Therapy Assistant	OTA	51.0803	M
Optical Technology	OMT	51.1801	M
Pharmacy Technician	PHM	51.0805	M

Program of Instruction	Department Code	CIP Code	Nontraditional by Gender M = Male F = Female * = Neutral
<b>HEALTH SCIENCES (continued)</b>			
Physical Therapist	PTA	51.0806	M
Polysomnographic Technology	PSG	51.0999	*
Radiologic Technology	RAD	51.0911	*
Respiratory Therapist	RPT	51.0812	M
Surgical Operating Room Technology	SUR	51.0909	M
Veterinary Technology	VET	51.0808	M
<b>HOSPITALITY AND TOURISM</b>			
Baker/Pastry	PAS	12.0501	*
Commercial Food Service	CFS	19.0505	*
Culinary Arts	CUA	12.0503	F
Food Service Management	FSM	19.0505	M
Hospitality Services Management	HSM	52.0901	*
Hotel and Motel Management	HMM	52.0904	*
Leisure Facilities Management	LFM	31.0301	*
Parks, Recreation and Leisure	RER	31.0101	*
Travel-Tourism Management	TTM	52.0903	*
<b>HUMAN SERVICES</b>			
Barbering	BAR	12.0402	F
Child Development	CGM	19.0708	M
Child Development	CHD	19.0708	M
Cosmetology	COS	12.0401	M
Cosmetology Instructor Training	CIT	12.0499	M
Salon and Spa Management	SAL	12.0412	*
Funeral Services	FSE	12.0301	F
Social Work Technician	SWT	44.0701	M
<b>INFORMATION TECHNOLOGY</b>			
Computer Science	CIS	11.0101	*
Computer Science	DPT	11.0101	*
<b>LAW, PUBLIC SAFETY, CORRECTIONS, AND SECURITY</b>			
Court Reporting	CRP	22.0303	M
Criminal Justice	CRJ	43.0107	F
Fire Protection & Safety, Public Safety Administration	PSA	43.0201	F
Fire Science	FSC	43.0202	F
Homeland Security	HLS	43.9999	*
Paralegal	PRL	22.0302	M
<b>MANUFACTURING</b>			
Advanced Electronics Manufacturing	AEM	15.0399	F
Advanced Manufacturing Technology	AUT	15.0613	F
Advanced Manufacturing Technology	ADM	15.0613	F
Advanced Manufacturing Technology	IAT	15.0613	F
Aeronautical Engineering Technology	ARS	15.0801	F
Air Conditioning/Refrigeration Technology	ACR	15.0501	F
Automated Manufacturing	ATM	15.0405	F
Biomedical Equipment Technology	BET	15.0401	F
Chemical Technology	KMT	41.0301	*
Commercial Sewing	CMS	19.0902	M
Computer Maintenance Technology	CPT	15.1202	F
Computer Numerical Control	CNC	48.0599	*
Drafting and Design Technology	DDT	15.1301	F
Electro Optics	ELO	15.0304	F
Electromechanical Technology	ELM	15.0403	*
Electronic Engineering Technology	EET	15.0303	F
Electronic Machine Repair	EMR	47.0102	F

Program of Instruction	Department Code	CIP Code	Nontraditional by Gender M = Male F = Female * = Neutral
<b>MANUFACTURING (continued)</b>			
Electronics (Consumer)	CCT	47.0101	F
Electronics Core	ETC	47.0199	*
Furniture Refinishing	FUR	48.0702	F
Industrial Electronics Technology	ILT	47.0105	F
Industrial Engineering Technology	IET	15.0612	F
Industrial Maintenance Technology	INT	47.0303	F
Industrial Production	PCT	15.0699	F
Instrumentation Technology	IST	15.0404	F
Manufacturing Technologies	MSP	48.0503	F
Mechanical Engineering Technology	MET	15.0899	F
Mechanical Design Technology	MDT	15.0805	F
Manufacturing Technologies	MFT	48.9999	*
Machine Shop Practices	MSP	48.0503	F
Machine Tool Technology	MTT	48.0507	F
Mine Maintenance Technology	MIT	47.0399	*
Mining Technology	MNT	15.0901	F
Non-Destructive Testing Technology	NDT	41.0204	*
Nuclear Power Operations Technology	NUC	41.0205	F
Plastics Technician	PLT	15.0607	F
Quality Control Technology	QCT	15.0702	*
Renewable Energy	REN	41.0399	*
Sheet Metal Technology	SMT	48.0506	F
Upholstery	UPH	48.0303	F
Watch and Jewelry Repair	WAR	47.0408	*
Welding	WDT	48.0508	F
<b>MARKETING, SALES, AND SERVICES (No Programs)</b>			
Marketing	MKT	52.1801	*
<b>SCIENCE, TECHNOLOGY, ENGINEERING, MATH</b>			
Civil Design Technology	CDT	15.9999	*
Engineering Technology	ENT	15.0000	*
Geographic Information Systems Technology	GIS	45.0702	F
<b>TRANSPORTATION, DISTRIBUTION, AND LOGISTICS</b>			
Automotive Body Repair	ABR	47.0603	F
Automotive Technology	ASE	15.0803	F
Automotive Mechanics	AUM	47.0604	F
Aviation and Airway Science	AAS	49.0101	F
Aviation Maintenance - Airframe	AMT	47.0607	F
Aviation Maintenance - Powerplant	AMP	47.0608	F
Aviation Management	AVM	49.0104	F
Aviation Materiel Management	AMM	49.0199	*
Aviation Systems/Avionics Technology	AVT	47.0609	F
Aviation Technology (Private)	AFT	36.0119	*
Diesel Mechanics	DEM	47.0605	F
Flight Technology (Commercial)	FLT	49.0102	F
General Aviation Technology	GAT	47.0699	*
Logistics and Supply Chain Technology	LGT	52.0203	F
Marine Maintenance/Repairer	MMR	47.0616	*
Shipfitting	SHP	47.0616	F
Small Engine Repair	SER	47.0606	F
Transportation Management	TRT	49.9999	*
Truck Driving	TRK	49.0205	F

Program of Instruction	Department Code	CIP Code	Nontraditional by Gender M = Male F = Female * = Neutral
<b>TRANSPORTATION, DISTRIBUTION, AND LOGISTICS</b>			
Air Science	AFS	28.0101	*
Automotive Body Repair	ABR	47.0603	F
Automotive Technology	ASE	15.0803	F
Automotive Mechanics	AUM	47.0604	F
Aviation and Airway Science	AAS	49.0101	F
Aviation Maintenance - Airframe	AMT	47.0607	F
Aviation Maintenance - Powerplant	AMP	47.0608	F
Aviation Management	AVM	49.0104	F
Aviation Materiel Management	AMM	49.0199	*
Aviation Systems/Avionics Technology	AVT	47.0609	F
Aviation Technology (Private)	AFT	36.0119	*
Diesel Mechanics	DEM	47.0605	F
Flight Technology (Commercial)	FLT	49.0102	F
General Aviation Technology	GAT	47.0699	F
Heavy Equipment Operator	HEO	49.0202	F
Heavy Equipment Operator	HEU	69.0202	F
Logistics and Supply Chain Technology	LGT	52.0203	*
Marine Maintenance/Repairer	MMR	47.0616	*
Small Engine Repair	SER	47.0606	F
Transportation Management	TRT	49.9999	*
Truck Driving	TRK	49.0205	F
Truck Driving	TEU	69.0205	F

