

Career and Technical Education Perkins Five-Year State Plan: *Grant Funding Guidelines for Professional Personnel Development Centers (94A and 119A): 2026-2027*

May 2026



Pennsylvania
Department of Education

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF EDUCATION
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I. Qualifications for Funding Professional Personnel Development Centers Purpose

The Pennsylvania Department of Education (PDE) will provide federal Perkins V grant funding for effective and efficient comprehensive statewide teacher education programs that are specifically designed to prepare and update career and technical education (CTE) teachers and administrators in accordance with Chapter 49 requirements (Public School Code of 1949, Chapter 49, Certification of Professional Personnel, 1949).

II. Eligible Applicants

To qualify as a Career and Technical Education Professional Personnel Development Center, the educational entity must be a state approved institution of higher education that meets the following criteria:

A. Able to recommend the following certificates for graduates:

1. Career and Technical Education Instructional Experience-Based certification/Instructional I
2. Career and Technical Education Instructional Experience-Based certification/Instructional II.¹
3. Career and Technical Education Supervisor.
4. Career and Technical Education Administrative Director; and
5. Cooperative Education.

B. Approved to offer an Occupational Competency Assessment (OCA) Program.

Each Center must provide an overview of assessment fees and use of fees. Since revenue from fees is normally generated for this objective, the proposed budget must include the anticipated dollar amount and how revenue will be used to offset credit costs for participants or provide other services (job alike communities of practice, seminars, professional learning sessions, mentorships, etc) for participants in Center programs.

¹ All programs should be aligned to the following elements: [Career and Technical Education 7 – 12 Program Guidelines](#), [K – 12 Program Guidelines](#), [Accommodations and Adaptions and ELL Framework Guidelines](#), [Structured Literacy Guidelines](#), [Common Ground Framework Guidelines](#), [Professional Ethics Framework Guidelines](#), [Chapter 49.142](#), , [Chapter 49.143](#), [Chapter 49.161](#), [Chapter 49.163](#)

- C. Are able to fund no more than 25% of their budget to support certification pathways or technical assistance efforts in Agricultural Education, Business/ Marketing, or Family Consumer Sciences (FCS).**
- D. All transcripts provided by candidates for the Instructional Experienced-Based Certification, Career and Technical Education Supervisor, Career and Technical Education Administrative Director and / or Cooperative Education programs must be reviewed by the University's registrar office.**
- E. At least two required-courses must be taught through the University's College of Education by their faculty.**
- F. Approved (institutional approval) to award 24 semester hours of collegiate credits to students who have earned 90 semester hours of collegiate credits and who have successfully completed the OCA Program.**
- G. Construct and offer a credit bearing field based / competency-based Experience-Based certification pathway at a reduced cost to the enrolled student that leads to level I certification (18 credits). As part of the Experience-Based certification program that articulates where appropriate at no cost to the participant credit toward the 18-credit requirement for Experience-Based certification / Level I certification for qualifying students. Agree to use funding where appropriate to offset the cost of credits for each Experience-Based certification/ instructional I candidate. The Experience-Based certification pathway must adhere to the guidelines below:**
1. [Career and Technical Education 7 – 12 Program Guidelines](#)
 2. [K – 12 Program Guidelines,](#)
 3. [Accommodation and Adaptions and ELL Framework Guidelines,](#)
 4. [22 Pa. Code Chapter 354. Preparation Of Professional Educators](#)
 5. [Common Ground Framework Guidelines,](#)
 6. [Professional Ethics Framework Guidelines,](#)
 7. [Chapter 49.142,](#)
 8. [Chapter 49.143](#)

9. Teacher competencies are derived from an analysis of the various professional roles in career and technical teacher education.
10. Student progress is predicated on competencies mastered rather than time on task or in class.
11. Competency statements containing a performance element, conditions for performance and performance standards.

H. Must have a designated Center director who is a career and technical educational leader and who has the experience, ability, and authority to manage the Center.

I. Conflict of interest: All adjunct instructors and any faculty that are currently working in a CTC or LEA setting must sign a conflict-of-interest document.

J. Faculty, as well as adjunct instructors, must have an educational degree to teach courses at a Center.

K. Submit a proposal, which addresses qualifications A through J (above). It must also contain a line-item budget that is associated with the accomplishment of each Center objective as stated in the criteria in Section VII of this document; and

L. Agree to use the grant funds to provide services only for Centers working with local educational agencies, career and technical Centers, and public charter schools.

III. Fundable Center Objectives

A. All the following objectives must be addressed by all approved Centers.

1. Provide guidance and management of career and technical professional personnel development.
 - The purpose of this objective is to ensure the effective and efficient management of Center activities.
 - Center funds should be used to provide Professional Development for Center Staff only
 - Note: Center funds may not be used for school or regional based Professional Development.

2. Maintain a modernize a comprehensive Occupational Competency Assessment

(OCA) program to account for past work and learning experiences

- The purpose of this objective is to provide occupational competency assessments to potential career and technical education teachers recruited directly from business, industry, and the public and private sectors. Provisions of the assessments include counseling of candidates, administering written performance tests, administering committee reviews, or reviewing credentials where state-approved licenses or certificates exist, and providing information on career pathways in the teaching profession. If an occupational experience program is necessary, the purpose of the corresponding objective would be to improve the technical skills of prospective CTE teacher candidates through an occupational experience.
 - The Center is expected to participate in the systematic review, updating, and verification of examinations, including committee examinations as directed, and funded by the OCA Consortium.
 - The Pennsylvania Department of Education's [Occupational Competency Assessment Policy Manual](#) must be followed.
3. Provide traditional Undergraduate Courses (career and technical Experience-Based certification instructional certification program) for personnel off campus through traditional undergraduate courses, articulated professional learning experiences and/or field-based.
- The purpose of this objective is to deliver an approved career and technical Experience-Based certification/instructional I certification program designed for trade and industrial, agricultural education, health occupations and other similar technical occupational programs.
 - Field Resource Personnel must visit in-person EBC candidates to be observed once a month for the first year of their EBC. When they complete their practicum portion of the EBC program, they should be observed a minimum of 4 times (2 of which should be given a PDE 430). minimum of 4 times.
 - Where appropriate the program must include articulated and/or reduced cost credits towards the 18-credit requirement for the Experience-Based certification/ Instructional Certification program.
 - Applicable statutes and regulations must be followed.
4. Provide Instructional II Certification/ Competency Based Teacher Education (career and technical Experience-Based certification/instructor/coordinator and cooperative education certification programs for personnel off campus through Field-Based, Competency-Based Teacher Education).
- The purpose of this objective is to deliver an approved career and technical Experience-Based certification /instructional certification program designed for

teachers of trade and industrial occupations, health occupations, technical occupations and occupational programs in the other career and technical education service areas. This program is delivered through a Field-Based, Competency-Based Teacher Education (FB-CBTE) format, consisting of a blend of required courses, where applicable required articulated professional learning experiences and where applicable articulated field experiences.

- A PDE 327 must be completed by the LEA for a teacher to receive an Instructional II Certification.
 - Cooperative Education candidates need to be observed at least twice during their certificate program (1 of which should be given a PDE 430). This will be required once a new PDE 430 is created for the cooperating teacher program.
5. Provide Graduate Courses (TGC)/ Competency Based Leadership Training (career and technical administrative, supervisory and teacher leadership) for personnel off campus through traditional graduate courses and Field-Based, Competency-Based Teacher Education.
- The purpose of this objective is to provide instruction in traditional graduate courses, or off-campus learning experiences to develop or improve the managerial skills of potential and experienced supervisors and administrators. The off-campus learning experiences are an integral part of the leadership program that prepares individuals for certification as career and technical (career) education curriculum specialists, supervisors, directors, and other leadership roles.
 - The Experience-Based certification teaching certification must meet the Pennsylvania Department of Education's regulations (pertaining to time requirements, etc.) and guidelines

3. General Information

The Pennsylvania Department of Education, Bureau of Career and Technical Education, administers this program. Correspondence concerning Perkins V should be addressed to:

Ashley Hoke - Career and Technical Advisor II
Division of Data Analysis, Assessment, and Contracts
Pennsylvania Department of Education
Bureau of Career and Technical Education
607 South Drive, 4th Floor Harrisburg, PA 17120-0600
Phone: (717) 783-6867 Email: ashoke@pa.gov

A. Grant Application Deadlines

All applications must be received by 5:00 PM, Friday, June 13, 2025.

B. How to Apply

Interested applicants will apply through the Pennsylvania Department of Education's internet-based [eGrants system](#).

C. Reasons for Disqualification

1. Agencies that are not eligible agencies and/or are not proposing to develop or operate eligible programs or services to serve eligible candidates will be disqualified.
2. Not competitive.

D. Reasons for the Failure of Applications to be Funded

1. Applications with a score of less than 100 points out of 150 total points will not be funded regardless of availability of funds.
2. Failure to submit a required final performance report from previous career and technical education grant award.
3. Limitations of funding.
4. Contractor is identified as not being responsible because of delinquent tax debt, bankruptcy, criminal activity, or other conditions specified in the State Contractor Responsibility Program, (see Management Directive 215.9 10/25/2010).
5. All grant awards are contingent upon available funding.

E. Notification of Application Approval and Formal Contract

PDE acknowledges an approved application by sending the eligible recipient a notification via the eGrants messaging system. This notification is an interim approval pending full review and execution of the contract or rider. This notification establishes the beginning date for obligating funds for the project.

The project number, the total amount of funds, and the beginning and ending date of the project will appear on the contract.

1. A complete application is accomplished by following the menu on the eGrants system. All sections will need to be completed before a Center will be able to "submit" the local plan to PDE. Once the local plan is submitted and reviewed by PDE staff, the local plan will be given "substantial approval" and the applicant will be notified via eGrants. For the 2026-2027 contract year, we will be using electronic signatures (e-signatures) for entities applying for funding. The authorized officers will affix e-signatures and submit e-signed grant agreements to the Department through the eGrants system.
2. To obtain "substantial approval," with a start date of July 1, please submit your application by June 15. Funds cannot be utilized without "substantial approval" status being granted by PDE staff. Moving forward, application must be submitted by June 15 to be eligible for a start date of July 1 of that same year.
3. The yearly performance report is due on/or before July 14 to be eligible for continued

funding.

A budget revision is required to transfer funds from one or more budget function, or object categories to other function or object categories when there is a variance in any major category of expenditure that exceeds 10 percent of the category amount in the approved budget. A major category of expenditure is a Function Total or a Major Object Total. To determine if a budget revision is needed, check the Summary Budget. If a row or column total will exceed 10 percent of the approved Summary Budget row or column totals, a budget revision is necessary.

A revision to an approved project may be submitted in eGrants between January 15 and March 30. By March 30, the grantee should have an estimate of expenditures.

Examples:

Today is January 5, and the grantee's approved budget for Object 600 – Supplies are \$115,785, with a 10 percent variance allowed of \$11,578.50. The grantee has spent or encumbered \$153,431.13 in Object 600. The grantee has exceeded the approved budget amount by \$37,646.13, or 33 percent, and is over the 10 percent variance by \$26,067.63.

It is now March 15, the grantee's approved budget amount for Function 1000 – Instruction is \$131,000, with a 10 percent variance allowed of \$13,100. The grantee has spent or encumbered \$173,968.34. The grantee has exceeded the budget amount by \$42,968.34, or 33 percent, which is over the 10 percent variance by \$29,868.34.

No later than March 30, the grantee must go into eGrants and submit a project revision if funds need to be transferred from one function or object to another because costs in that function or object are expected to exceed the budgeted amount in each Function Total or Object Total by at least 10 percent (not the total budget).

4. Application Details and Guidelines

A. Staffing

1. Prepare a document titled "Staffing Chart," to include the names and positions of all Center staff and their projected percent of time for each major objective. For anticipated staff positions not yet assigned, indicate "unassigned" along with the projected percent of time for each major objective.
2. Job descriptions must be kept for all Perkins-funded staff. These job descriptions should be updated annually and signed by the Perkins funded employee as well as their supervisor.
3. Time records must be maintained for all Perkins-funded staff, including full-time LEA staff funded by multiple sources. Time records must be recorded on 100 percent of staff's time even though only a portion is charged to Perkins. Failure to maintain time and effort records may result in audit citations and/or project termination. Application Budget Information

The eligible expenditures should be paid at a rate or level not to exceed those paid by the institution for comparable services. All budget figures must be rounded to the nearest dollar.

Objectives to include:

1. Center Management (CM)
2. Professional/Technical Occupational Competency Assessment Program (OCA)
3. Outreach Traditional Undergraduate Courses/Field Based Experiences (TUC/FBE)
4. Outreach Field Based/Competency Based Teacher Education (CBTE)
5. Outreach Graduate Courses (TGC)/Outreach Field Based/Competency Based Leadership Training (CBLT)

B. Narrative

All narratives must be totally free of any and all materials that are or may be construed as being discriminatory based on race, sex, or disability. The narrative portion of this proposal is to include information on each of the topics below and presented in the following order:

- i. Activity Descriptions: Each objective should be described as follows:
 - Need: Data sources should be identified, such as current Pennsylvania Information Management System (PIMS), recent state or Center surveys, and the information which illustrates the need. Other sources, including state initiatives, must be explained, and related to the program.
 - Program Descriptions: A description of program elements proposed for each objective must be included. Where appropriate, proposed course or workshop schedules should be included to illustrate the scope of the activities.
 - Number of Participants: Projected number of participants and indicate how numbers were derived. Additionally, the minimum and maximum enrollments for courses or workshops should be established.
 - Staffing: Indicate the lead person that is responsible for the implementation of each objective. All staff assigned to each objective is to be shown on the Staffing Chart as indicated in Section IV B. Any exception to the conventional Staffing Chart should be accompanied by an explanation.
 - Budget: As indicated in the eGrants system.
 - Evaluation: A description of how each Center objective will be evaluated for both program and cost effectiveness.

5. Accountability Evaluation/Reporting Procedure

The following information is required by the Pennsylvania Department of Education:

A. Accountability Budget Projections:

The budget projections must be prepared in the Accountability System format for each Center objective. The projected costs must be shown in the “Budgeted Cost” column for each objective.

B. Quarterly Performance Reports (Interim Report):

Quarterly Performance Reports will be required to be submitted in eGrants.

- These reports will be due in October, January, and March. The final quarterly report will be your annual performance report.

C. Final Performance Report:

The Final Performance Report is due on July 14 for the **previous** Fiscal Year that ends on June 30.

1. General Information

- A final report will be located in eGrants for each Career and Technical Education Professional Personnel Development Center and must cover the fiscal/program year of July 1 to June 30.
- A Final Performance Report of the Accountability System must be submitted in the eGrants system by July 14.
- This report is available in eGrants

6. Accountability System Instructions for Professional Personnel Development Centers

A. Introduction

These instructions are designed to provide the Professional Personnel Development Centers with the information necessary to fulfill the requirements of the Accountability System. These guidelines should assist you in preparing your accountability report. If you should have questions or concerns, do not hesitate to contact Ashley Hoke, Career and Technical Advisor II at (717) 783-6867 or ashoke@pa.gov.

B. What Do I Have to Do?

The following list outlines several steps that will help the Accountability System process to run smoothly:

1. Keep the file name simple – The logical appellation for your file is the name of your Professional Personnel Development Center and the year. For instance, the Indiana University of Pennsylvania Center for Career and Technical Personnel Preparation

- would name the file "IUP2020." This method provides quick identification of the file.
2. Make sure to submit documentation for all Objectives. Empty files indicate that the Center is not completing that Objective and could be considered a Corrective Action.
 3. There should be no documents stating the Center did not perform a particular service. If a service was not provided by the Center for one reason or another, an explanation must be included.
 4. When submitting documentation into files, an explanation as to how the school feels the documentation being submitted fulfills the Objective.
 5. If submitting a long document or a Syllabus to fulfill an Objective, the Center must highlight the area that is being used to show fulfillment of the Objective.
 6. Sending – Email the electronic version to the Professional Personnel Development Center Coordinator.

7. Risk Assessment

There is a "Risk Assessment" requirement. The state must evaluate an applicant's level of risk during the pre-award process and may assign specific conditions. Risk factors to consider include previous non-compliance, were any major issues corrected, are there new personnel, substantial changes in the system, new grant recipient, and results of any federal monitoring with specific conditions required.

The following questions will assist with the evaluation of the applicant's risk level for any future pre-award process.

1. Is the Director new? If so, provide contact information for Director.
2. Is the Business Manager new? If so, provide contact information for Business Manager.
3. Has there been a new Perkins Administrator in the past 2 years? If so, provide contact information for Perkins Administrator. Indicate number months or years as the Perkins Administrator.
4. Were there any Perkins' corrective actions in the last two years? If so, provide documentation that all corrections identified in previous Perkins on-site Compliance Reports have been completely satisfied and fully implemented. If corrections haven't been completed, provide a detailed explanation. If you have not received an on-site visit within the last five years simply indicate "N/A."
5. Were there any Single Audit findings in the last two years? If so, have the findings and corrective actions corrected? If not, please explain. Note: Please include the finding and the year.

I. General Administrative Provisions

A. Contracts, PA State System of Higher Education (PASSHE) grants, and Sub-Grant Agreements

1. Agreements for funding between the PDE and the eligible recipient are in the form of a binding agreement. This agreement will be in the form of a Standard Contract, a PASSHE Grant, or a Sub-Grant Agreement, depending on the type of eligible recipient. The appropriate contract document will be made available for printing and signing when your application is reviewed, and the PDE reviewer assigns the effective start date. All school districts, career centers, intermediate units, and most postsecondary institutions use a rider to the five-year master agreement.
2. Authorized signatures on agreements. The term “agreement” used below means any of the previous contract formats.

Type of Eligible Recipient	Authorized Signature
PASSHE university	President or Designee & LEA Counsel
State agency	Secretary, Deputy Secretary, or designee
All other entities	President or Vice President and Board Secretary or Treasurer

3. Changes to the Standard Agreement language are not recommended. Any change will require the review and approval by PDE’s Chief Counsel and will cause delays in approving the contract.
4. The term of the project will appear on the agreement when it is printed. The start date is determined by the date that the application is “substantially approved” by the PDE.
5. After a complete review and approval by the PDE and the Comptroller’s Office, an approved and fully executed agreement will be viewable in the eGrants system.

B. Classification of Expenditures

Items requested are those required to implement the activities described in the Action Plan. Each application must contain an itemized budget of all planned expenditures with dollar amounts. Reimbursable costs are limited to the Eligible Expenditures identified in these guidelines.

The budget is separated into various functions in accordance with the [Pennsylvania School Accounting Manual](#). Not all functions are allowable budget categories for career and technical education projects. Below is a listing of the allowable functions and objects

C. Function Codes:

Instructional (1000) – Includes all activities dealing directly with the interaction between teachers or support personnel and students. It would also include some other approved medium such as television, radio, computers, correspondence or

telephone.

Pupil Personnel Services (2100) – Activities associated with counseling students and parents, evaluating student abilities, career counseling, referral and placement assistance, and support personnel providing assistance with these activities.

Staff Support Services (2200) – Activities associated with assisting, supporting and advising the instructional staff with, or on the content and process of, providing learning experiences for students. View a list of staff in-service and curriculum development activities [here](#).

Business Support Services (2500) – Single audit cost is the only allowable cost. Show in Object Code 300.

Transportation Costs (2700) – Supplemental transportation services necessary to accommodate special population students. Must be in addition to regular pupil transportation. Educational field trips should be charged to the function to which the costs are applicable. Transportation services for students to and from worksites, such as apprenticeship programs, would be budgeted under Function 1000.

Community Services (3300) – This function is used for childcare services by an outside provider. Service must be provided by a licensed childcare agency. If service is provided by grantee, costs are prorated on a per-child basis.

Other Financing Uses (Indirect Cost) (5000) Object 900

- School districts, Intermediate Units and Area Career and Technical Schools/Career and Technology Centers must use an approved restricted indirect cost rate established by the Comptroller's Office.
- All other entities may use a rate of 8 percent of the first \$50,000, and one percent of all amounts over \$50,000.
- Indirect cost is calculated on direct costs, excluding equipment.
- Indirect cost is considered an administrative-type cost. The Perkins Act of 2006 limits the amount of administrative-type costs to no more than 5 percent of grant funds. The only other allowable administrative-type cost is the single audit, which is budgeted in Function 2500, Object 300.

Indirect costs and single audit costs, when added together, cannot equal more than 5 percent of the total project. This applies to the budget, as well as to final costs claimed. Within each function area, costs are to be broken down into types of cost defined by object codes.

D. Object Codes: Salaries – Object 100

Salaries are budgeted within the function for which they are employed. Show as full-time percent of full-time or hourly rate multiply by number of hours, as applicable.

Time and effort records must be maintained for all salaries or wages of staff spending less than full time on project activities.

1. Instructional Salaries – Function 1000

- Teachers, substitutes, and aides who are involved in the integration of academics into CTE programs (remediation is an ineligible use of funds).
- Personnel who provide support service activities to special populations of students for high priority, high skill, high wage, or high demand occupations.
- Driver for instructional field trips.

2. Pupil Personnel Salaries – Function 2100

- Career counseling personnel.
- Driver for career exploration field trips.

3. Staff Support Services – Function 2200

- Personnel assigned to curriculum development of high priority, high skill, high wage or high demand occupations.
- Personnel assigned to professional development and ongoing in-service.

4. Student Transportation – Function 2700

Driver salaries necessary to accommodate special populations in addition to regular pupil transportation.

E. Benefits – Object 200

Only the portion applicable to the project may be charged. Benefits are charged to the same function as the salaries to which they are applicable. Benefits must be charged at the same percent as salaries (e.g., a teacher paid for 50 percent of his or her time would have benefits charged at 50 percent as well). The amount charged must be the net of offsetting revenue received from the Commonwealth. Benefits do not need to be itemized – a composite rate may be used.

F. Purchased Professional and Technical Services – Object 300

These costs are assigned to the functional area served. Rate (hourly, daily, etc., and number of hours and days) should be shown as part of the calculation.

1. Honoraria – For consultants to provide services to address the nine “Required Uses of Funds” under Section 135 of the “Carl D. Perkins Career and Technical Education Act of 2006.” (A copy of the sub-contract may be requested by Pennsylvania Department of Education staff.)

- If contracted consultant is instructing students, the costs would appear in the

Instructional Function (1000).

- If contracted consultant is providing guidance, counseling or career exploration, the costs would appear under the Pupil Personnel Services Function (2100).
 - If contracted consultant is providing support to instructional staff in the form of in-service/professional development or curriculum development, the costs would appear under the Staff Support Function (2200).
2. **Single Audit** – Independent auditor for the prorated share of the single audit would be charged to the Business Support Services Function (2500). The amount of the single audit cost chargeable to a federal program must bear the same percent as that federal program is to the total budget of the eligible recipient.

G. Purchased Property Services – Object 400

1. **Rental of Facility** – The facility (excluding facilities of the contracting agency) must be identified by name, address and space rented. Show cost calculations. The rental period must agree with the funding period of the program. The cost may appear under a single function or be spread among various functions depending on the service provided.
2. **Rental of Equipment**
- Give number of items, description, and cost per item. Show calculations. Equipment is defined as costing \$1,500.00 or more per item.
 - Every item must be justified within the Perkins-Local Plan and necessary to meet objectives.
 - Rental period must be within project period.
 - Lease/purchase is eligible.
 - The costs are listed under the applicable function.
3. **Repairs and Maintenance of Equipment** – The cost of repairs or services is only allowable for equipment purchased with current or prior federal career and technical education funds and still in use for the original purpose, or for equipment donated to the federal program. Maintenance agreement cost will only be allowed on equipment purchased under the current Act.

H. Other Purchased Services – Object 500

1. **Student Transportation** – Expenditures for supplemental transportation services. Cost must be in addition to regular pupil transportation and would appear under Function 1000 if it is for student travel to and from worksites, such as apprenticeship programs, or Function 2700 if for educational field trips. This object is used for services of a contracted carrier.

2. **Travel** – Limited to travel within the Commonwealth for staff providing instructional or supplementary services approved as part of the Perkins Local Plan. Justification for travel must be directly tied to specific objectives and activities on the Action Plan form. Costs should be on the same basis as other employees of the educational agency. Show miles and rate per mile or other calculation for total cost. If the rate per mile exceeds recommended IRS rate, a board resolution is required if not part of a master agreement that references a higher rate.

Travel costs are considered obligated when the travel actually occurs; therefore, travel to conferences and workshops must occur within the contract period in order to be eligible for reimbursement. This ruling is based upon Department contracting procedures, as well as the Code of Federal Regulations 34 CFR 76.707. However, since conference registration fees are usually required months in advance of attendance, the point of obligation are recognized as the date that the registration is due.

3. **Child Care Services by Outside Provider** – List the number of children expected to require this service and the cost per child to enable parents to participate in career and technical programs. Indicate who will provide the service. Service must be provided by a licensed child-care agency. If service is provided by grantee, costs are prorated on a per-child basis.
4. **Communication Costs** – The costs for telephone and postage are allowable for Perkins Local Plan activities only. Telephone and postage costs must be specifically accounted for and documented.
5. **Printing and Advertising** – List anticipated item cost and total cost.

Show under Function for which the cost is applicable. Only advertising related to recruiting of personnel, procurement of goods or services and public relation costs for notifying the community of the activities of the program are allowable.

Promotional and memorabilia items are not allowable.

I. Supplies – Object 600

1. Instructional supplies, materials and equipment costing less than \$1,500.00 (except for software, regardless of cost) are reported as Object 600 under the function for which the items are purchased.

Any supplies to accommodate special student population students.

Note: Materials, supplies, software, and textbooks for the operation of regular programs are not allowable expenditures.

J. Equipment – Object 700

Equipment purchased under this contract must be necessary to meet Perkins Local Plan objectives and comply with “Required Uses of Funds,” (Section 135), under the Carl D. Perkins Career and Technical Education Act of 2006. Also, Centers must identify the

approved program and site for which the equipment is being purchased.

1. Purchases of new or replacement instructional equipment are to be listed by cost, number, and type of equipment.
2. An equipment item is any instrument, machine, apparatus or set of articles that meets all the following criteria:
 - It is used to teach skills or provide information directly to career and technical students.
 - Its cost is \$1,500.00 or more per unit.
 - It retains its original shape, appearance, and character with use.
 - It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
 - It is nonexpendable, that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
 - Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for more than one twelve- month fiscal period.

K. Restricted Indirect Cost – Object 900

1. School Districts, Intermediate Units and Career and Technology Centers must use an approved restricted indirect cost rate established by the Comptroller’s Office.
2. All other entities may use a rate of 8 percent of the first \$50,000 and one percent of amounts over \$50,000.
3. Indirect cost is calculated on direct costs, excluding equipment.

Indirect cost is considered an administrative cost. The Perkins Act of 1998 limits the amount of administrative costs to no more than 5 percent of grant funds. The only other allowable administrative cost is the single audit that is budgeted in Function 2500, Object 300. Indirect costs and single audit costs, when added together, cannot equal more than 5 percent of the total project. This applies to the budget, as well as to final claimed costs.

L. Utilization and Control of Funds

1. Each local plan application for the use of funds shall be approved by a formal agreement. No local plan application shall be approved beyond June 30 of each fiscal/program year given funding. Unexpended funds at the conclusion of the fiscal period will revert to the state for reallocation.
2. Control over the use of funds provided under the contract, and administrative control

over equipment and property acquired with such funds shall be with the recipient agency. Funds, equipment, and property shall be used for the purposes provided in the Carl D. Perkins Career and Technical Education Improvement Act of 2006.

3. Period of Obligation of Funds by Recipient(s):

- The period during which obligations may be incurred for each fiscal year is determined by the PDE when the Bureau of Career and Technical Education gives the Centers application “substantial approval.”
- After the project is substantially approved, PDE staff will continue to review the application more thoroughly prior to granting final approval. It is recommended that Centers make all necessary corrections required by the Pennsylvania Department of Education in order to start scheduled payments in a timely manner. If a Center wants a start date of July 1, elements required in the application must be submitted by June 15. Applications may be received after July 1. Applications will not be accepted after August 31.
- Obligations may not be incurred after June 30 of each fiscal year.
- Determination of obligations – The following table is taken from federal regulations (34 CFR 76.707) and shows when a sub-grantee of the state makes obligations for various kinds of property and services. This is not a list of approvable expenditures.

If the obligation is for:	The obligation is made:
Acquisition of real or personal property	On the date on which the sub-grantee makes a binding written commitment to obtain the property
Personal services by an employee of the sub-grantee	When the services are performed
Personal services by a contractor who is not an employee of the sub-grantee	On the date on which the sub-grantee makes a binding written commitment to obtain the services
Performance of work other than personal services	On the date on which the sub-grantee makes a binding written commitment to obtain the services
Public utility services	When the sub-grantee receives the services
Travel	When the travel is taken
Rental of real or personal property	When the sub-grantee uses the property

- Federal funds utilized under the Perkins Act shall be used to supplement and not supplant state or local funds. Funds provided under the Perkins Act may be used to pay for the costs of career and technical education services required in an Individualized Education Program (IEP) developed pursuant to Section 614(d), of the Individuals with Disabilities Education Act (IDEA). Funds may also be used for services necessary to meet the requirements under Section 504 of the Rehabilitation Act of 1973, with respect to ensuring equal access to career and technical education.

M. Revisions of Approved Contracts

All revisions must follow the same procedures as your eGrants application, and no revision will be accepted until the original application is in “final approved” status.

If a revision is necessary, it must be submitted no later than March 31 of each fiscal year. The eGrants system will not accept any revisions after March 31.

Edits to any Narrative Section are not permitted and will not be approved when completing a Budget Revision. After March 31, revisions for any costs in a previously unbudgeted-function or object code(s) must be entered in the Final Expenditure Report or the LEA must return funding to the state.

A project revision must be submitted under any of the following conditions:

- 1) Costs need to be budgeted in a previously unbudgeted function or object.
- 2) Changes are requested in equipment items (either new, substitutions, or quantity changes).
- 3) A budget revision is required to transfer funds from one or more budget function or object categories to other function or object categories when there is a variance in any major category of expenditure that exceeds 10 percent of the category amount in the approved budget.

For example, the grantee’s approved budget for Object 100 – Salaries – is \$115,785.00, with a 10 percent variance allowed of \$11,578.50. The grantee has spent or encumbered \$153,431.13 in Object 100. The grantee has exceeded the approved budget amount by \$37,646.13, or 33 percent, and is over the 10 percent variance by \$26,067.63.

N. Record Keeping

1. Each sub-grant recipient shall retain records of federal grant activities for seven years after completion of the activity for which federal grant funds were used. Equipment records shall be maintained for five years after the disposition, transfer or replacement of the equipment. In the event of an audit, the five-year records retention may be extended until the final resolution of the audit or until the end of the regular five-year period, whichever is later. Federal records retention requirements are set forth in 34 Code of Federal Regulation (CFR), Sections 74.53, 76.730 and

80.42. Note: The state records retention regulations are for at least seven years and are found in Pennsylvania School Code of 1949, Title 24–Education, Chapter 1, Article 5 (24 PS §5-518).

2. Each eligible recipient is required to maintain adequate records to provide full disclosure of grant expenditures. Such records include purchase orders, invoices, payroll records, time and service function records in support of payroll, bid solicitation, contracts, and checks issued.

O. Equipment – Inventory, Usage and Disposition

Federal Equipment Inventory form, state and local governments, postsecondary institutions and nonprofit organizations shall follow these general equipment guidelines.

1. Title to equipment vests upon acquisition to the grantee and sub-grantee respectively.
2. Equipment will be used by the Center in the program it was purchased for as long as it is needed, whether federal funding continues. When no longer needed for the original program, the equipment may be used in other activities currently or previously supported by federal funds.
3. The Center shall also make equipment available for use in other programs currently or previously supported with federal funds if such usage does not interfere with the purpose for which it was purchased. Preference should be given to programs funded by the awarding agency.
4. Equipment acquired with grant funds may not be used to provide services for a fee to compete unfairly with private companies that provide equivalent services.
5. When acquiring replacement equipment, the recipient may use the equipment as trade-in toward the cost of replacement equipment.
6. The recipient must maintain inventory records that include a description of the piece of equipment, manufacturer's serial number, project number, acquisition date, percentage of federal participation in cost, location and condition, unit acquisition cost and ultimate disposition information. A physical inventory must be taken every two years.
7. A control system must be in place to safeguard the equipment.
8. Disposition: When equipment is no longer needed for the original project or program, or for activities previously or currently supported with federal funds, the equipment disposition is made as follows:
 - Items with a current per unit fair market value of less than \$5,000 may be retained or sold or otherwise disposed of with no further obligation to the PDE.
 - Items with a current per-unit fair market value in excess of \$5,000 may be retained or sold, and the awarding agency shall have a right to an amount

calculated by multiplying the current market value or proceeds of the sale by a percentage of the awarding agency's share in the original purchase.

P. Funding of Projects

1. Payment Schedule

All projects are placed on a system of scheduled payments to provide operating funds during the period of the project. Monthly payments are determined by dividing the project amount by the number of months that the project operates. PDE Comptroller's Office, upon approval of the project, will initiate payments. In the event the start of payments is delayed, the Comptroller's Office will include back payments in the initial project payment up to a maximum of four monthly payments. Scheduled payments are discontinued after the contract period expires. Most public schools receive Automatic Clearing House (ACH) payments. Any entity interested in receiving payments via ACH should contact the Comptroller's Office at (717) 787-6496.

2. Reconciliation of Cash on Hand Quarterly Reports (PDE-2030)

- The Reconciliation of Cash on Hand Quarterly Reports are due on the 10th working day after each quarter (10th working day of October, January, April and July). **All grant recipients are required to submit their quarterly reports electronically using the FAI (Financial Accounting Information) website.**

In order to use the FAI system, you need to first register for a Keystone Login to use the PDE web portal. This can be accessed through [MyPDESuite](#). Once logged in, click "Register a Username and Log In." Search for FAI and follow instructions to register for this application.

Technical questions relating to the PDE web portal can be found in the Help & Support section of the MyPDESuite login page.

For payment-related questions or for assistance in completion of the quarterly report, email Comptroller Operations at ra-FAIECS@pa.gov.

The quarterly reporting will begin with the first quarter in which payments are received. For example, if the first payment is received in November, the first quarterly report is due in January. Quarters end September 30, December 31, March 31 and June 30. If all payments are received by June 30, there is no need to submit a report for this quarter.

- Failure to submit the quarterly report on time or electronically will result in suspension of scheduled payments until the report is received.
- Quarterly reports can also be used to request an acceleration of payments because of unusual cash needs, such as a large purchase. Use the Comments section of the report to explain the need for an accelerated payment.

Q. Final Expenditure Report

All grant recipients are required to submit their [Final Expenditure Reports](#) electronically using the PDE [eGrants website](#). Paper copies will not be accepted and will not be returned. If an electronic copy of the report with an electronic signature on page one of the FER is not submitted, the report will be considered delinquent.

1. The Final Expenditure Report is due no later than 60 days after the close of the project (Close of the project is June 30, FER is due August 31). Final Expenditure Reports may be submitted only after completion of project activities and payment of all obligations. All obligations must be encumbered on or before June 30. All obligations must be paid in full (on or before August 31) when the Final Expenditure Report is submitted.
2. PDE's Bureau of Career and Technical Education will conduct a review of the Final Expenditure Report for completeness, accuracy and budget compliance. Approved reports are forwarded to the Comptroller's Office for closure and final payment. Reports found to be incomplete or incorrect are returned to the recipient for further explanation or correction.
3. Costs found to be unallowable will be deducted from the total expenditures claimed and will either be subtracted from the final payment or requested as a refund. The recipient has the right to request a reconsideration of any disallowed costs. Upon receipt of notification of a disallowance, a recipient may request reconsideration by explaining the reason for the request. Any documentation that will substantiate the recipient's request should accompany the letter. A notification will be sent to the recipient regarding the Bureau's decision. If the recipient is dissatisfied with the response, a request for further reconsideration may be sent to Judd Pittman, Director of the Bureau of Career and Technical Education, at the address below.
4. If circumstances prevent timely submission of the report due to a large volume of information being collected, approval for an extension of time must be requested in writing to Elizabeth Brennan at the address below, or by emailing elbrennan@pa.gov at the Bureau of Career and Technical Education. An extension will not be approved because of outstanding obligations.
5. PDE reserves the right to stop all payments of state and federal funds from any source due to a recipient for failure to submit the Final Expenditure Report within 60 days after the close of the project. If a recipient fails to submit a Final Expenditure Report, even after notification of delinquency, PDE may require the recipient to return all funds advanced under the project.
6. Any omissions in or corrections to the initial submission may be made by submitting a revised Final Expenditure Report. Revised Final Expenditure Reports must be submitted no later than four months after the original due date.
7. A check for any unused funds must be sent to the address below **along with an electronically signed copy of page one** of the FER. The check should be **made payable to The Commonwealth of Pennsylvania** and mailed to:

Mukta Sharma Bureau of Career and Technical Education

607 South Drive, 4th Floor
Harrisburg, PA 17120-0600

8. Questions concerning the instructions for completion of the Final Expenditure Report should be directed to Mukta Sharma at msharma@pa.gov, PA Department of Education, Bureau of Career and Technical Education. Telephone number: (717) 395-9294.

R. Federal Audits

1. The Single Audit Act was enacted prior to July 5, 1996. A revised Office of Management and Budget Circular A-133 was issued June 24, 1997, to implement the new Single Audit Act. Updates to A-133 are available [online](#).

This revised Office of Management and Budget circular is applicable to all recipients of federal grants and sub-grants. Each non-federal entity that expends a total of \$500,000 or more in any fiscal year shall have either a single audit or program-specific audit based on the following criteria: (a) if such amounts are expended under more than one federal program, a single audit is required; or (b) if such amount is expended under a single federal program, then the entity can elect to have a program-specific audit performed rather than a single audit. The uniform guidance will increase the threshold to \$750,000 for the fiscal year, beginning July 1, 2015. On Dec. 26, 2013, the Office of Management and Budget issued Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Chapter I and Chapter II – Parts 200, 215, 220, 225, and 230) that are effective Dec. 26, 2014. This will supersede A-133. However, the audit requirement does not apply to audits of fiscal years beginning on or after Dec. 26, 2014. Therefore, the audit provision would not be in effect until July 1, 2015.

2. **Audit costs** made in accordance with Office of Management and Budget Circular A-133 are allowable charges to federal assistance programs, as either direct or indirect costs. Generally, the percentage of costs charged to a federally funded program for a single audit shall not exceed the percentage that federal funds represent of total funds expended by the recipient during the audit period. Additional information may be found at the uniform guidance Audit Services section 200.425.
3. Information regarding the **performance and reporting** of the Single Audit may be directed to the Pennsylvania Office of the Budget, Bureau of Accounting and Financial Management at (717) 787-6496. Questions regarding audit resolution issues may be directed to PDE's Single Audit Coordinator at (717) 265-7269.

