Perkins V Local Application Budget Guidance

Introduction

The federal reauthorization of the Carl D. Perkins Career and Technical Education Act named *Strengthening Career and Technical Education for the 21st Century Act,* also known as *Perkins V,* was signed into law July 31, 2018. The purpose of funding under the Perkins V is to develop more fully the academic knowledge and employability skills of secondary and postsecondary education students who elect to enroll in career and technical education programs.

Perkins funds must be used to support Ohio Department of Education and Ohio Department of Higher Education approved career-technical education programs. The state agencies are required to monitor local subrecipients to assure compliance with fiscal and management requirements of the Perkins V federal and state legislation rules, regulations and policies.

Purpose

The purpose of this document is to provide guidance in developing the Perkins Local Application and budget revision requirements following Ohio Department of Education and federal requirements.

Local Application Budget Requirements

The local education agency is responsible for ensuring that all costs are reasonable, necessary and auditable, and that all expenses adhere to federal requirements as permissible uses of funds. Each eligible recipient that receives funds shall use such funds to develop, coordinate, implement or improve career and technical education programs to meet the needs identified in the Comprehensive Local Needs Assessment (CLNA).

Budget Page

Perkins funding must be spent on activities that meet needs identified in the needs assessment. However, there is no expectation that applicants will be able to meet all the identified needs within their local applications. In prioritizing areas of focus, think about the program areas requiring the greatest attention, areas where alternative funding sources are not available or areas that will have the greatest impact on student achievement.

Expenses that are not budgeted properly may result in unallowable costs, so please adhere to the Guidelines for Compliance with Perkins V Regulations document. After completing the budget page, ensure the remaining amount is zero. This means all funds are allocated.

Guidance for the budget grid category can be found in the Uniform School Accounting System (USAS) or the Ohio Department of Education Budgeting Expense and Required Support Documentation, which provides a summary of the fund classification codes.

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Budget Modification Proposals

Per Uniform Guidance 2 CFR §200.308 Revision of budget and program plans (b) recipients are required to report budget or project scope or objective deviations and request prior approvals from federal awarding agencies for budget and program plan revisions under this section.

A budget revision is required to add a function and object code not previously budgeted, and when obligations exceed the approved budgeted amount in any object and function category by more than 10 percent. Budget revisions must be completed when the activity is contemplated – before obligating funds. Retroactive approval of budget amendments to bring the project into compliance with Department policies, regulations or laws will not be considered by the Administrative Field Services Unit. The modification is effective when the Department receives it in substantially approvable form. All amendments are subject to negotiation and approval by the Department.

The budget revision must include a narrative description in the history log of the Comprehensive Continuous Improvement Plan (CCIP) justifying the change.

Note: Failure to create comments in the History Log on the Grant Budget Page will result in the return of the application for edits.

Helpful Links

- Budget Revision Requirements
- Grants Management Manual
- Grants Management Quick Reference Guide
- 2 CFR 200 (Uniform Guidance)
- Education Department General Administrative Regulations (EDGAR) and Other Applicable Grant Regulations
- Uniform School Accounting System (USAS)

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