



Allowable/Unallowable Expenditures

Fiscal Year 2010

Allowable/Non Allowable Expenditures

Being responsible for federal funds and resources is a serious obligation. By acceptance of this role, a Tech Prep Coordinator accepts the responsibility for planning and processing expenditures to carry out the operations of the consortium for the entire fiscal year and staying within the budget limits of the account.

A coordinator is not authorized to expend beyond the approved budget limits of the allocation nor may a coordinator obligate the Oklahoma Department of Career and Technology Education for any purchase of goods or services. The coordinator is accountable for all expenditures within the account.

In an effort to provide guidance, but not a rigid structure, for the use of Tech Prep funds state staff has developed this guide.

Tech Prep is a strategy for innovation and expenditures should relate to the overarching goal of Oklahoma Tech Prep, ***“Increase the number of Oklahoma CTE students who complete high school with college credit, pursue and complete a post-secondary credential, an industry recognized certificate or degree and are employed in the field in which they were prepared.”***

- How can I justify the need?
- Does the expenditure help achieve my consortiums strategic plan?
- Does the expenditure support the career majors of my consortium?
- How can I coordinate with other school improvement initiatives?
- Will the expenditure raise CTE student achievement in my consortium?
- Will the expenditure help students earn college credit?
- What will be my return on investment?
- Can I measure results from this expenditure?

Ask yourself these questions as a guide for Tech Prep expenditures. When in doubt if expenditure is allowable, please check with ODCTE staff.

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Required Forms and Documents

Out of State

All out of state travel must be approved by the State Tech Prep Coordinator. Beginning FY10, out of state travel request will be processed on the 15th of each new quarter. You may submit your request at the beginning of the new quarter and changes will not be accepted after the 15th day of the new quarter. We will begin to process changes on the 15th day of the new quarter. You must submit your travel request at least 20 days in advance of the requested trip.

Example: You wish to travel to a conference in Texas in the month of October (2nd Quarter). You must submit your request by September 15.

Budget Change Request

Beginning FY10, request for budget changes will be accepted quarterly. You may submit your request at the beginning of the new quarter and changes will not be accepted after the 15th day of the new quarter. We will begin to process changes on the 15th day of the new quarter.

The budget change form (available on the Tech Prep Website) must be used to make a budget change request.

Reimbursement Request

When submitting request for reimbursement, check to make sure that you are using the current version of the reimbursement request form. This form is available for download on the state Tech Prep Website.

Allowable Tech Prep Expenditures

Note: The following are the approved Tech Prep expenditure categories and examples of the activities that may be included in each category. If you are unsure about an expense, please ask the State Tech Prep Coordinator.

Object Series 100 & 200

100A and 200A

Salary & Benefits

Salary and benefits for a part-time or full-time consortium coordinator ***not to exceed 50% of consortium's base federal Tech Prep allocation.*** Time and effort reports must be maintained if the coordinator's time is split between Tech Prep and another federal project or a local project. If

coordinator performs only Tech Prep activities and funding is split between the Tech Prep federal grant and local funds, no time and effort reporting is required.

100B and 200B

Salary and benefits for a part-time or full-time consortium secretary to help set-up and monitor the consortium budget, prepare reports on program activities, prepare and monitor purchase orders, provide clerical support, etc. ***Must be charged as an administrative expense and therefore is limited to 5% of the consortium's federal Tech Prep allocation.*** Time and effort reports must be maintained if the secretary's time is split between Tech Prep and another federal project or a local project. If the secretary performs only Tech Prep activities and funding is split between the Tech Prep federal grant and local funds, no time and effort reporting is required.

Stipends

Stipends for staff off regular contract (during the summer) to develop program articulation agreements, course competencies, etc.

Stipends for secondary/postsecondary staff off regular contract (during the summer) to plan, develop, align, integrate and implement new or enhanced academic, occupational/technical instruction or courses.

Substitute Salaries

Substitute salaries not to exceed the recommended school district rate, which may vary from \$40 to \$100 depending on the demand and geographic region of the school district. Applicable when:

- Secondary/postsecondary faculty to review course competencies, identify equivalent courses, complete the articulation process and develop student materials on advanced standing opportunities.
- Secondary faculty or staff to develop integrated/articulated curriculum materials, develop pathway course selection guides by career cluster area, design student/parent advising guides, etc.
- Secondary faculty to develop/adapt materials which incorporate advisement and work-based learning activities as part of the curriculum (e.g., co-op, shadowing mentoring, career practicum service learning, volunteer activities, Teachers as Advisors, etc.)

Extra Duty Contracts

Extra duty contract pay for Tech Prep site implementation activities

Object Series 300

Professional Services

- Consultant services to assist secondary and postsecondary staff directly involved with Tech Prep curriculum activities. Consultant services to conduct professional development directly related to Tech Prep implementation.
- Speakers/presenters that are brought into your school and the costs associated with it.

Object Series 400

Purchased Property Services

Office space rental for the Tech Prep coordinator. ***Must be charged as an administrative expense, which is limited to 5% of the consortium's federal Tech Prep allocation.***

Object Series 500

Other Purchased Services

Printing:

- Materials for students, parents, and others that would implement the Tech Prep curriculum; implement career exploration activities and disseminate career information targeted by the Tech Prep curriculum; and explain job placement opportunities and postsecondary program opportunities..

Postage: expenses involved in operating the Tech Prep coordinator's office.

Telephone expenses involved in operating the Tech Prep coordinator's office.

Travel: expenses for participants directly involved in Tech Prep career clusters/pathways implementation to attend appropriate State and/or National conferences. Travel expenses, including meals/per diem, registration, lodging, mileage, shuttle or taxi service, according to the fiscal agent's policies and approved rates.

- ***Out-of-state travel must be pre-approved by the State Tech Prep Office.***
- Pre Approved Conferences: these conferences do not require pre-approval by the State Tech Prep Office.
 - National Career Pathway Network annual conference
 - National Association of Tech Prep Leadership annual conference

Object Series 600

Supplies

- Instructional materials, books, and supplemental materials (print, video, software) to implement integrated contextual/applied learning for grades 7-12 in both CTE and academic classrooms directly involved in the Tech Prep clusters/pathways.
- Materials to assist secondary and postsecondary staff directly involved with Tech Prep curriculum activities.
- Materials to conduct professional development directly related to Tech Prep implementation.
- Career guidance and counseling materials (print, video, software) to assist 7-14 grade students understand career opportunities associated with the Tech Prep program.
- Instructional materials for special needs students to help ensure their success in Tech Prep coursework.
- Materials for students, parents, and others that would implement the Tech Prep curriculum, implement career exploration activities and disseminate career information targeted by the Tech Prep

curriculum, and explain job placement opportunities associated with the Tech Prep program.

- Light refreshments such as coffee, soft drinks, and snacks (no meals) for small working meetings that are Tech Prep related.
- Software purchases such as OKCIS

Object Series 700

Property

- Equipment purchases must be *pre-approved* by the State Tech Prep Office. The State Tech Prep Office defines equipment as any one item with a cost of \$250 or more.
- *Pre-approval* for each case-by-case item that is purchased. A specific amount must be put in the budget for each item wanting to be purchased. No “padding” of the Property budget.
 - Don’t put \$500 in property; it must be an exact, pre-approved amount for a specified item. Camera - \$353.47.

Object Series 800

Other Objects

Institutional Membership dues ***Pre-approval is required***

- Dues for the National Career Pathways Network (NCPN), formerly known as National Tech Prep Network (NTPN) and the National Association of Tech Prep Leadership (NATPL) are preapproved memberships.

Registration for conferences/meetings where more than 75% of the total program is directly related to Tech Prep.

Non-Allowable Tech Prep Expenditures

The following expenditures are **not** allowable uses of Federal Tech Prep funds:

1. Advertising with magazines, newspapers, radio and television programs, direct mail, exhibits, and the like including advertising and public relations designed solely to promote the technology center.
 - a. Costs of displays, demonstrations, and exhibits
 - b. Costs of promotional and memorabilia items including models, gifts, souvenirs or public information materials (t-shirts, coffee mugs, etc.).
2. Cost associated with “Student Planners,” “Portfolio Binders,” “Plans of Study,” or “Student Notebooks” after FY09.
 - a. Electronic plans of study are allowable
3. Cost associated with decorating including “poster frames.”
4. Hiring of staff other than the coordinator and secretary.
 - a. More than 50% of Tech Prep funds used for coordinator salary and benefits.
5. Purchasing standard equipment for existing career majors.
6. Purchasing “Smart Boards”
7. Equipment purchases for new career majors can not exceed 5% of total federal allocation. (\$50,000 federal allocation = \$2,500 max)
8. Using funds to supplant existing activities or salaries.
9. Paying stipends to secondary/postsecondary faculty or counselors currently under contract to participate in in-service sessions, institutes, workshops, or other professional/staff development activities.
10. Using funds to purchase “incentives” for students who improve their academic performance (i.e., sports tickets, dinner coupons, tickets to Our Body: The Universe, etc.).
11. Using funds to directly benefit a specific student
 - a. student organization registration or dues

- b. activity registration
 - c. scholarships
 - d. Using funds to provide students with “stipends” for participating in summer programs, career exploration camps
 - e. Alliance fee reimbursement
 - f. tuition or other related types of activities.
12. Using funds to attend conferences/meetings where less than 75% of the total program is directly related to Tech Prep. For example, funds are not to be expended for secondary and postsecondary teachers, counselors and administrators to attend their professional (discipline) organization activities that they normally would be expected to attend.
 13. Paying for teacher certification or courses that would lead to those certifications.
 14. Using funds for banquets, breakfast, luncheons and dinner.
 - a. A consortium is not allowed to hold a meeting, charge a registration to cover food, and then pay the registration fee for the attendees.

As an example: The consortium is holding a counselors workshop that will last through lunch. The consortium caters the lunch and “charges” a registration fee to the participants. Rather than the attendees pay the fee, the consortium submits a requisition to the consortia or to an activity account. An invoice is generated and a reimbursement request is submitted to ODCTE for payment with Tech Prep funds.
 15. Remodeling or capital improvements to facilities.
 16. Exceeding 5% of the consortium’s federal Tech Prep allocation for administrative costs.
 17. Any dues for a lobbying organization.
 18. Forming a consortium with less than a \$50,000 consortium total. A consortium contribution must be added if the federal Tech Prep allocation is less than \$50,000. The consortium contribution can be in the form of office space for the coordinator or providing a portion of the coordinator’s salary/benefits.

19. Funds may not be used to provide career and technical education programs to students prior to the seventh grade,
20. Any other use not allowed by OMB Circular A-87.

Tech Prep Expenditures FAQ's

Prepayment of expenses

Airfare

Airfare is permitted to be paid from current fiscal year funds if they receive the airline ticket before June 30.

Registration

Registration is only allowed to be paid from current fiscal year funds if the vendor will not accept a PO, pre-payment is required, and the school district has policy that prohibits issuing next fiscal year PO's.

Conferences

Approved conferences include but may not be limited to:

- National Career Pathway Network
- National Association Tech Prep Leadership

If I go over my allocation, what assistance is available?

ODCTE has a funding agreement with the school for a specified dollar amount. ODCTE cannot reimburse the school an amount in excess of this funding agreement.

Helpful Financial Reminders

- Do you have the current fiscal year reimbursement form?
 - Two separate columns each for Salary (Coordinator & Other) and Benefits (Coordinator & Other).
- Reimbursement claims are due Quarterly. (Oct, Jan, April, Aug)
- **MEALS ARE NOT ALLOWABLE EXPENDITURES AND WILL NOT BE REIMBURSED!**
- **NO LOCAL MONEY** should show up anywhere on the reimbursement form. You can only be reimbursed for expenditures that are within the Federal Allocation amount.
- **Budget Revision:** No category's expenditures may exceed the budgeted amount by more than 10%. If you see that expenditures are going to exceed budgeted amounts by more than 10%, a Budget Revision has to be requested, with explanation, by email, to State Tech Prep Coordinator. Once the revision is approved, a copy of the "new" budget, reflecting the revision, will be emailed back to you. The new Budgeted amounts should be the amounts used in the top line "Federal Tech Prep Budget" on your Reimbursement Claim form.
- **Out-of-State Travel Request:** This form has to be filled out and sent in to the State Tech Prep Coordinator at least 1 month before you travel out of state. It lists who's going, where they're going and the dates they will be gone. You will get an email back confirming that your travel has been approved.
- **Stipends and "Homework":** You may have an agreement for "homework" to be done to earn a stipend. The stipend contract must include all of the stipulations for being paid the stipend. If you want to pay a stipend to someone to attend the workshop, do the pre-workshop assignment, and implement the project in the classroom, it must be stipulated in the stipend. If you initiate an agreement like this, they cannot complete part of the homework and receive a stipend.
- **Credit Card Reimbursement.** If you are turning in a credit card expense to be reimbursed, you must provide documentation to show what is being reimbursed. Attach your documentation with the current OCAS report being submitted.
- **You may only be reimbursed for ACTUAL expenditures.** It is in your best interest not to "up-front" money to other schools, colleges, etc. An invoice and copy of an expenditure report will be required from these schools as back-up documentation before your consortium can be reimbursed.
 - For Example: If your school pays OSU-Tulsa \$5000 for liaison work at the beginning of the year and OSU-Tulsa can only show expenditures

through-out the year of \$3550, reimbursement will only be given in the amount of \$3550, not the \$5000 that was paid up-front.

References

Office of Budget and Management: <http://www.whitehouse.gov/omb/circulars/>