All Carl Perkins expenditures must meet the following criteria:

1. Be Necessary, reasonable and allocable
2. Conform to federal law and grant terms
3. Be consistent with state statutes and state/local policies
4. Be in accordance with GAAP – Generally Accepted Accounting Principles
5. Is not included as a match for another federal award
6. Must be adequately documented

Carpe per diem!

Allowables, Unallowables and Finance FAQ’s
All equipment/material purchases should:

1. Increase student performance
2. Help students gain an industry certification/license or degree
3. Lead students to postsecondary education at a Tech Center or college.

Other considerations include:

- Is the equipment/material beyond basic? (beyond what would normally be found in the classroom)
- Is it innovative?
- Is it sustainable after 2-3 years?

Allowable and Non-Allowable Expenditures List

Provides a list of expenditure categories and some specific examples of allowable and non-allowable expenses.

IT IS NOT ALL INCLUSIVE!!

When in doubt, contact your Carl Perkins Coordinator. Coordinator approval should be obtained before any expenditures are made. This is especially important when doing any budget adjustments.
**Supplement vs Supplant**

Local recipients are prohibited from using Federal Carl Perkins funds to replace expenditures previously made using state or local funds.

*Example:* A counselor or instructor whose salary was paid the previous year with local funds may not be reimbursed with Carl Perkins funds.

Replacement face shields or head gear for welding helmets purchased with program money are not allowed.

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**Consumables**

Consumable materials such as printer cartridges, paper, welding rods and 3D printer filaments are generally not allowable. This includes items that are consumed through use, such as metal, skin and vein replacement kits or IV bags.

Limited quantities of some materials may be allowed only with the initial purchase of the equipment. These items should be purchased on the same invoice and submitted together on the same claim.

*Example:* one set of replacement printer ink cartridges may be allowed at the time the printer is purchased.
Yea or Nay?

- Lockable storage for AV equipment?
- Chromebooks for FFA record keeping?
- Food &/or beverages?
- Speaker fees?
- Lab tables?
- Xerox machine?
- Cattle trailer?
- Induction range?
- Dues?
- Airplane tickets to ACTE conference?
- Metric tool set?
- Poster Printer?
Local CTIMS Roles and Assigned Responsibilities

Local Initiative Coordinator: Completes and submits the grant application Worksheet for Approval.

Local Finance Coordinator:
- Approves the grant application Worksheet.
- Completes/approves/submits the grant Agreement where OCAS codes are added.
- Initiates, completes and approves any budget Agreements.
- Creates and submits Invoices, ensures required documentation is attached.
- Initiates Change Requests, corrects and resubmits any rejected Invoices.

Local Superintendent/President: Approves the grant application Worksheet

What is the most common reason for an invoice to get rejected?
Agreement – Coding

Incorrect coding is the single most likely reason to have an invoice rejected.

NEW!
It is required that the OCAS object coding in your CTIMS budget be rolled up to the highest level possible, which is the same level as shown on your Summary Expenditure Reports. Ex: 2120-100-334

Consortia:

- If you are the lead fiscal agent (LFA) and are purchasing all the budgeted items, line items should be coded as normal.

- If the partner schools are purchasing the items and you, the LFA, are reimbursing them, these items must have a 500 (591) object code regardless of cost.

Professional Development Stipends (or travel): You must specify if they are for:

- certified instructional staff (teachers) (2200-170),
- noncertified instructional staff (substitutes) (2200-180) or
- non-instructional staff (counselors/admin) (2570-170)

These budget lines may be separated into salary(100) and benefits (200) if necessary.

Schools can still “Code to the Bold” in their Detail Expenditure reports.
Materials/Supplies (600 object code)

- are generally considered to be of an expendable nature and cost less than $5,000.00.
- Items with an object code of 650 are considered “durable” with a life span of greater than one year.

The Equipment (700 object code) should be utilized for any equipment costing $5,000.00 or more and having a lifespan of greater than one year.

- Included in this $5,000.00 cost should be any shipping, set-up, palletizing fees and the cost of any accessories that cannot operate as a “stand alone” item.
- The 700 object code should be used if the equipment and associated costs total over $5,000.00 even if you are claiming a lesser amount.
Program Codes

Program codes assigned in the budget spreadsheet should match the program codes utilized in the budget narrative section of your Worksheet.

6.2 Academic Integration
6.3 Work-Based Learning
6.4 Use of Technology
6.5 Professional Development
6.6 Guidance & Counseling
6.7 Career Awareness
6.8 Recruitment & Retention
6.9 Evaluation
6.10 Workforce Partnerships
6.11 Service & Activities for High-Skill, High-Wage, In-Demand Jobs
6.12 Secondary/Postsecondary Link

Use of Funds Guidebook

Provides definitions of each program code used for the Carl Perkins Grant. Additional qualifications for these codes, most of which are pulled directly from federal legislation, are included.

All grant expenditures should fall within one of these 11 areas. Program codes on budget narrative and budget worksheet should match.

Changes:
- All Aspects of the Industry is now “Work-based Learning”
- Internships is now “Career Awareness”
- Modernization & Expansion is now “Workforce Partnerships”
- Services and Activities has been expanded to include High-Skill, High-Wage, In-Demand job criteria.
Professional Development

There were major changes in the definition of professional development with the new Carl Perkins V legislation. To qualify as reimbursable professional development, the activity must:

Be an integral part of the school’s strategies to provide staff with the skills needed to enable students to succeed in CTE, to meet challenging State academic standards or postsecondary level skills

AND

Must be sustained - not stand-alone, 1-day or short term workshops – that are intensive, collaborative, job-embedded, data-driven, classroom-focused and, when practicable, evidence-based.

Common Coding Errors

- Registration and travel must be coded separately. Use the 800 object code for registration. Use the 500 object code for travel.
- Salary (100) and benefits (200) must be broken out and coded separately.
- Different function codes are typically used for instructional staff vs non-instructional staff (counselors, administrators, directors). Ex: use 1000 for instructional staff professional development and 2570 for non-instructional staff professional development.
- Software/license/online curriculum for student use would have a 600 object code. If this is for reference, instructor or staff use only, you would use a 500 object code.
### Frequently Used OCAS Codes

<table>
<thead>
<tr>
<th>Description</th>
<th>Function</th>
<th>Object</th>
<th>Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Costs (cap of 5% of expended funds) - General</td>
<td>2330/2340</td>
<td>100/200</td>
<td>339</td>
</tr>
<tr>
<td>Benefits: Substitute Teachers (if in for instructors attending PD)</td>
<td>1000/2200</td>
<td>200</td>
<td>330</td>
</tr>
<tr>
<td>Benefits: Counselors, Job Coaches/Placement Staff, Secondary/PS Link</td>
<td>2320</td>
<td>200</td>
<td>334</td>
</tr>
<tr>
<td>Benefits: Grant Coordinators, Administrators, Directors (Administrative)</td>
<td>2330</td>
<td>200</td>
<td>339</td>
</tr>
<tr>
<td>Books and Periodicals - Counselors</td>
<td>2120</td>
<td>600</td>
<td>334</td>
</tr>
<tr>
<td>Books and Periodicals - Instructors</td>
<td>1000</td>
<td>600</td>
<td>330</td>
</tr>
<tr>
<td>Consortium Leads Reimbursing Partner Schools</td>
<td>500/591</td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Membership in Professional Organisations (PLTW)</td>
<td>1000</td>
<td>800</td>
<td>339</td>
</tr>
<tr>
<td>Equipment and software $5,000.00 or more</td>
<td>1000</td>
<td>700</td>
<td>332</td>
</tr>
<tr>
<td>Exams - Testing</td>
<td>1000</td>
<td>600</td>
<td>337</td>
</tr>
<tr>
<td>Indirect Costs – if eligible</td>
<td>5400</td>
<td>970</td>
<td>339</td>
</tr>
<tr>
<td>Licenses - Software: Student Use (ex: iCEV Student License, Workkeys)</td>
<td>1000</td>
<td>600</td>
<td>330</td>
</tr>
<tr>
<td>Licenses - Software: Instructor/Staff/Reference Only</td>
<td>1000</td>
<td>500</td>
<td>330</td>
</tr>
<tr>
<td>Materials/Supplies (Durable) under $5,000.00</td>
<td>1000</td>
<td>600</td>
<td>332</td>
</tr>
<tr>
<td>Professional Development - Guest Speaker</td>
<td>2200</td>
<td>300</td>
<td>333</td>
</tr>
<tr>
<td>Registration - Instructors (Professional Development)</td>
<td>2200</td>
<td>800</td>
<td>333</td>
</tr>
<tr>
<td>Registration - Counselors/Administrators (Non-Instructional Staff) for Professional Development</td>
<td>2570/2573</td>
<td>800</td>
<td>333</td>
</tr>
</tbody>
</table>

### Frequently Used OCAS Codes

<table>
<thead>
<tr>
<th>Description</th>
<th>Function</th>
<th>Object</th>
<th>Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries: Counselors, Job Coaches/Placement Staff, Secondary/PS Link</td>
<td>2120</td>
<td>100</td>
<td>334</td>
</tr>
<tr>
<td>Salaries: Instructors, Academic Center Specialists, Tutors, Intrepreters</td>
<td>1000</td>
<td>100</td>
<td>330</td>
</tr>
<tr>
<td>Salaries: EEC/Learning Lab staff</td>
<td>2200</td>
<td>100</td>
<td>330</td>
</tr>
<tr>
<td>Salaries: Substitute Teachers (Instructors attending Prof. Dev.)</td>
<td>1000/2200</td>
<td>100</td>
<td>330</td>
</tr>
<tr>
<td>Salaries: Grant Coordinators, Administrators, Directors (Administrative)</td>
<td>2330</td>
<td>100</td>
<td>339</td>
</tr>
<tr>
<td>Software Licenses/Online Curriculum: Instructor/Staff/Reference/Reference</td>
<td>1000</td>
<td>500</td>
<td>330</td>
</tr>
<tr>
<td>Software Licenses/Online Curriculum for Student Use (ex: iCEV)</td>
<td>1000</td>
<td>600</td>
<td>330</td>
</tr>
<tr>
<td>Stipends - benefits for Stipends</td>
<td>2200</td>
<td>200</td>
<td>333</td>
</tr>
<tr>
<td>Stipends - paid to Counselors or non-instructional staff</td>
<td>2570</td>
<td>100</td>
<td>333</td>
</tr>
<tr>
<td>Stipends - paid to Instructors</td>
<td>2200</td>
<td>100</td>
<td>333</td>
</tr>
<tr>
<td>Stipends - paid to School</td>
<td>2200</td>
<td>500</td>
<td>333</td>
</tr>
<tr>
<td>Technology Used by Students in the Classroom (General)</td>
<td>1000</td>
<td>600</td>
<td>332</td>
</tr>
<tr>
<td>Transportation for Students: Chartered bus/driver</td>
<td>2700</td>
<td>500</td>
<td>331</td>
</tr>
<tr>
<td>Transportation for Students: Fuel (LEA Vehicle)</td>
<td>2700</td>
<td>600</td>
<td>331</td>
</tr>
<tr>
<td>Transportation for Students: Chartered vehicle, LEA driver</td>
<td>2700</td>
<td>400</td>
<td>331</td>
</tr>
<tr>
<td>Transportation/Travel for Student Industry Field Trips - LEA Bus Driver</td>
<td>2700</td>
<td>100/200</td>
<td>331</td>
</tr>
<tr>
<td>Travel: Counselors/Administrators (Professional Development for Non-Instructional Staff)</td>
<td>2570</td>
<td>500</td>
<td>333</td>
</tr>
<tr>
<td>Travel: Instructors (Professional Development)</td>
<td>2200</td>
<td>500</td>
<td>333</td>
</tr>
<tr>
<td>WIOA - One Stop (Post-Secondary Only)</td>
<td>2330</td>
<td>500/590</td>
<td>338</td>
</tr>
</tbody>
</table>
Budget Adjustments

Acceptable Reasons to do a budget adjustment:

- Approved item is no longer available
- Actual cost of item was above/below budgeted amount
- Approved Position was not filled or was vacated
- Correction to OCAS coding is required

Unacceptable Reasons to do a budget adjustment:

- To add unapproved items to your budget
- Deciding you want something different
- Adjust the number of budgeted items without approval

All budget adjustments are approved at the discretion of the Federal Legislation staff and will be determined on a case-by-case basis. Prior authorization should be obtained in order to prevent the possibility of denied reimbursement.

- In CTIMS, you must select the “Budget Adjustment Process” button before making any changes to your budget or they will not be saved.
- A complete list of all the changes you make to your budget, including applicable Budget Narrative, must be provided in the Acknowledgement Note field or uploaded as an attachment prior to Federal Program staff approval.
Complete all budget adjustments prior to beginning an invoice.

- You should seek prior authorization from your Carl Perkins Coordinator, via email, before beginning a budget adjustment.
- CTIMS views all funds added to an invoice as being “encumbered” and unavailable for further action.
- If you have already added funds to an invoice and then need to adjust the budgeted funds available for that line item, you will need to inactivate those invoice line items before initiating the Budget Adjustment Process.

Budget Narrative Requirements

For audit purposes, any additions or changes to the budget, other than minimal reallocation of funds between line items, must be accompanied by a narrative. This narrative may be included in the Acknowledge Note field or uploaded as a separate attachment. The narrative must include:

- The reason for the addition or change and
- How the change will benefit your CTE program by:
  1. Increasing student performance,
  2. Helping students gain an industry certification, licensure or degree,
  3. Lead students to post-secondary education at a Tech Center or College
Receipts or invoices must be attached to your claim for **ALL** goods and services with 600 or 700 object codes, regardless of cost. Invoices for other items, such as travel or professional development, may be requested at the discretion of Perkins staff.

Grant funds should be expended as early as possible. The intent is for goods and services to be used within the current school year. Invoices should also be submitted as early as possible so reimbursements can be made in a timely manner.

**Invoicing**

**Invoicing Due Dates**

CTIMS invoices should, at a minimum, be submitted **within 30 days of the end of each quarter.**

- **First Quarter** CTIMS Invoices (July 1 – September 30) – **by October 31, 2020**
- **Second Quarter** CTIMS Invoices (October 1 – December 31) – **by January 31, 2020**
- **Third Quarter** CTIMS Invoices (January 1 – March 31) – **by April 30, 2020**
- **Fourth Quarter/Final** CTIMS Invoices (April 1 – June 30) – **by July 31, 2020**
Do not attach the following items to your claim:

- Purchase Orders
- Check copies
- Requisitions
- Financial Analysis Reports

All receipts or invoices must include the company name, be itemized, include the item costs and be legible.

All pages of an invoice must be submitted. Ex: If the invoice says “Page 1 of 3,” all 3 pages should be included regardless of their content.

Reimbursement will not be made from quotes, order forms, packing slips, shipping tickets or any receipt stating the item is “not yet shipped.”

- All comprehensive schools and Technology Centers must attach both a Detailed Expenditure Report and a Summary Expenditure report to their claims.

- These reports are sometimes located under the “Federal Reports” section of your financial software.

- Do not include any “personally identifiable” information, such as social security numbers, on any attachments.

Expenditure Reports and Attachments
The Claim Date Range on your CTIMS invoice and the Reporting Period on your expenditure reports must match.

The Summary Expenditure report must be signed and dated by the Chief Executive Officer or an Authorized Representative.

Starting a New Invoice in CTIMS vs Accessing a Draft/Submitted Invoice

To start a new invoice in CTIMS, select:
2. Fill in your school information under Organization Type, Organization and Program Initiative.
3. Select “Search.”
4. Click on the blue words “New Invoice.”

To access a draft or submitted invoice:
1. Complete steps 1-3 above
2. Click on the dark triangle to the left of the words “New Invoice.” This will pull up the Invoice Summary list.
Checking Invoice Status

1. From the “Invoice Summary” list, scroll right to the Approval Status column. This will indicate if the invoice is Pending, Rejected, or Fully Approved.

2. For further information, scroll further right and click on the Invoice Number to pull up the invoice in question.

3. Select “Next Step” then the “Invoice Summary” option. Additional comments may be found in the Approval section.
Indirect or Administrative Cost Worksheet

- A copy of this worksheet can be found on our Federal Legislation website:

  https://www.okcareertech.org/about/state-agency/divisions/federal-legislation-assistance/carl-perkins/resources

- This form will be completed and attached to your invoice by Federal Legislation staff if you are claiming any indirect or direct administrative costs.

(Indirect/Admin. Worksheet continued)

- If your school is claiming any indirect costs, the State approved Indirect Cost Rate sheet for that fiscal year should be attached to your Agreement.

- The total of Indirect and Direct administrative costs cannot exceed 5% of the grant funds your school actually expended.
**Important Dates**

Invoices should be submitted on at least a quarterly basis:
- First quarter by **October 31, 2019**
- Second quarter by **January 31, 2020**
- Third quarter by **April 30, 2020**
- Fourth quarter/Final claims by **July 21, 2020**

March 15 – last day to do a budget adjustment for materials or equipment.

April 1 – all non-salary funds should be expended.

May 1 – final invoices due if reimbursement by June 30 is required.

August 15 – final invoices, including corrections, must be submitted.

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**CTIMS Operations**

The most current copy of the CTIMS Carl Perkins (FLA) Technical Guidebook is always located on the CareerTech Website under the “Carl Perkins (FLA) Grant” and the “Technical Guidebook” Link.

https://www.okcareertech.org/about/state-agency/divisions/imd/ctims

The Guidebook that is currently posted on the website is from April 2017. We are in the process of producing a newer version. Although the screenshots may look a bit different from what you see, the basic processes shown are still valid. We plan to have the newer version posted shortly.
The Guidebook provides step-by-step instructions, including screen-shots, for a number of common CTIMS operations including:

- Starting, completing and submitting a new Worksheet/Application.
- Creating and submitting the Agreement.
- Creating and submitting an Invoice for reimbursement.
- Initiating a Change Request.
- Requesting a Budget Adjustment.

You must be logged into CTIMS as the Local Finance Coordinator to complete all CTIMS processes except for the Worksheet/Application submission & approval.

Remember to use Internet Explorer version 11 or higher.
Contact Information

Janet Cooper
Western Area State Coordinator
janet.cooper@careertech.ok.gov
(405) 743-5130

Debbie Hamble
Northeast Area State Coordinator
debbie.hamble@careertech.ok.gov
(405) 743-6881

Josh Miller
Southeast Area Coordinator
josh.miller@careertech.ok.gov
(405) 743-5401

Stephanie Hodges
Analyst
stephanie.hodges@careertech.ok.gov
(405) 743-5413

Letha Bauter
Federal Programs Manager
letha.bauter@careertech.ok.gov
(405) 743-5569