

# Fiscal and Policy Guide

## A Guide for Administering Career and Technical Education in the Public Schools of North Carolina

CTE REGIONAL SERVICES | Career and Technical Education



**NORTH CAROLINA**  
State Board of Education  
Department of Public Instruction

**August 2023**

[www.dpi.nc.gov](http://www.dpi.nc.gov)

CAREER AND TECHNICAL EDUCATION

# Fiscal and Policy Guide

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North Carolina Department of Public Instruction  
August 2023

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Inquiries or complaints regarding discrimination issues should be directed to:

Dr. Thomas Tomberlin

Director of Educator Recruitment and Support

NCDPI

6301 Mail Service Center

Raleigh, NC 27699-6301

Phone: (984) 236-2114

Fax: (984) 236-2099

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# Table of Contents

## CHAPTER 1

<b>Legal References and Resources</b>	<b>3</b>
State Laws	3
Federal Laws	4
NC CTE State Plan	6
Local Application	7
Local Administration	11

## CHAPTER 2

<b>State Career and Technical Education Funds</b>	<b>12</b>
PRC 013 Months of Employment	12
PRC 014 Program Support Funds	18
PRC 064 CTE Grade Expansion Program Grant	29
PRC 083 CTE Credential Program Support	31

## Chapter 3

<b>Federal Career and Technical Education Funds</b>	<b>33</b>
PRC 017 Program Development, Coordination, Implementation, or Improvement	33

## CHAPTER 4

<b>Definitions</b>	<b>44</b>
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## APPENDICES

A - Travel Regulations	47
B – Licensure Requirements	51
C – Expenditures by Fund Source	52
D – Equipment Regulations	62
E – Performance Indicators	65
F – Examples of Forms	66
G – State and Federal Legislation and Policy	79
H – Legal References	81
I – Indirect Cost	84
J – CTE Adjunct Teacher Work Experience and Education Criteria Chart	86
K – CTSO Advisor Stipend	89
L – CTSO Officer Support	88
M – NTHS Advisor Stipend	90
N – Summary of Changes	92

# Mission, Vision and Purpose of Career and Technical Education

**Mission:** To empower all students to be successful citizens, workers and leaders in a global economy.

**Vision:** When **students** participate in Career and Technical Education as an integral part of the total school experience, and when **parents** recognize that Career and Technical Education impacts achievement of educational and career goals, and when **partnerships** impact the educational community to provide a seamless transition to educational and career goals, then North Carolina will develop a more talented workforce that successfully recruits and retains new business and industry and students will be empowered for success.

**Purpose:** Career and technical education fulfills this mission by:

- Preparing students for postsecondary education in career and technical fields and lifelong learning.
- Preparing students for initial and continued employment.
- Assisting students in making educational and career decisions.
- Applying and reinforcing related learning from other disciplines.
- Assisting students in developing decision-making, communication, problem-solving, leadership, and citizenship skills.
- Preparing students to make informed consumer decisions and apply practical life skills.
- Making appropriate provisions for students with special needs to succeed in career and technical education programs.

**Goals:**

- **Quality.** CTE will identify indicators of quality to ensure mutual expectations are met between CTE and CTE stakeholders.
- **High Expectations.** CTE program concentrators will exit with high academic and technical skills.
- **Innovation.** CTE Leadership will guide cutting edge curricula design and instructional delivery.
- **Life-long Learning.** CTE concentrators will be prepared to continue lifelong education and training.
- **Dignity of all Occupations.** CTE stakeholders will recognize the value and dignity of all occupations

# Legal References and Resources

## State Laws

Chapter 115C, Article 10, Parts 1-4 of the General Statutes enacted by the General Assembly provides the legal basis for Career and Technical Education in North Carolina.

**Purpose:** Part 1, G.S. 115C-151 through G.S. 115C-158, establishes the purpose, provides definitions, designates the State Board of Education (hereafter referred to as the State Board) as the sole state agency for the administration of career and technical education and to accept all benefits of federal career and technical education acts passed by the Congress of the United States, authorizes funding, and established responsibility of local boards of education for career and technical education. It also identifies the duties of the State Board and the standards for approval of local Career and Technical Education plans or applications.

- 1) **Part 1**, G.S. 154.1, also establishes the following Standards for Approval of Career and Technical Education Programs. The programs are in accordance with the purposes of G.S. 115C-151:
  - A. The career and technical education programs and courses are not duplicated within a local school administrative unit; unless the unit has data to justify the duplication or the unit has a plan to redirect the duplicate programs within three years.
  - B. For all current job skill programs, there is a documented need, based on labor market data or follow-up data, or there is a plan to redirect the program within two years.
  - C. New career and technical education programs show documented need based on student demand or for new job skill programs based on student and labor market demand.
  - D. All programs are responsive to technological advances, changing characteristics of the workforce, and the academic, technical and attitudinal development of students.

Part 1, G.S. 154.1 further indicates that local programs using the cooperative career and technical education method shall be approved subject to students enrolled being placed in employment commensurate with the respective program criteria.
  - E. The State Board establishes administrative policies to implement secondary Career and Technical Education programs.
- 2) **Part 2**, G.S. 115C-159 through G.S.115C-165 provides for Career and Technical Education production work activities and gives direction for acquisition of land for agricultural education, instructional programs, and building trades training.

- 3) **Part 3**, G.S. 115C-166 through G.S. 115C-169 provides for eye protection devices required in certain courses.
- 4) **Part 4**, G.S. 115C-172 provides requirements for the establishment of Business Advisory Councils, members, selection and duties.
- 5) Reference  
Public School Laws of NC Annotated Current Edition (LexisNexis)
- 6) Other Laws  
G.S. 115C-105.20 School Based Management and Accountability Program  
This state law mandates that the State Board of Education develop a School-Based Management and Accountability Program. The primary goal of the Program shall be to improve student performance.

## **Federal Laws**

### **Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act (Perkins V), Public Law 115 - 224**

**Purpose:** The purpose of this Act is to develop more fully the academic, career and technical skills of secondary and postsecondary students who elect to enroll in Career and Technical Education programs by:

- Building on the efforts of states and localities to develop challenging academic and technical standards and to assist students meeting such standards, including preparation for high-skill, high-wage or in-demand occupations in current or emerging professions;
- Promoting the development of services and activities that integrate rigorous and challenging academic and career and technical instruction, and that link secondary and postsecondary education for participating Career and Technical Education (CTE) students;
- Increasing state and local flexibility in providing services and activities designed to develop, implement, and improve Career and Technical Education;
- Conducting and disseminating national research and disseminating information on best practices that improve CTE programs and programs of study, services and activities;
- Providing technical assistance that:
  - Promotes leadership, initial preparation, and professional development at the State and local levels; and
  - Improves the quality of CTE teachers, faculty, administrators and counselors;
- Supporting partnerships among secondary schools, postsecondary institutions, baccalaureate degree granting institutions, area CTE schools, local workforce investment boards, business and industry, and intermediaries;
- Providing individuals with opportunities throughout their lifetimes to develop, in conjunction with other education and training programs, the knowledge and skills needed to keep the U.S. competitive; and
- Increasing the employment opportunities for populations who are chronically unemployed or underemployed, including individuals with disabilities, individuals from economically disadvantaged families, out-of-workforce individuals, youth who are in, or have aged out of, foster care system, and homeless individuals.

## 1) Accountability

Perkins V requires the development of State Determined Performance Measures to assess the effectiveness of the State and the eligible recipients of the State in achieving statewide progress in career and technical education, and to optimize the return of investment of Federal funds in career and technical education activities.

In North Carolina, the Local Application System (LAS) is used to assist Local Education Agencies (LEAs) in developing a strategic action plan to meet their accountability goals. LEAs must meet accountability standards for CTE on each of the following indicators of performance (**Appendix E**):

- i. Four-Year Graduation Rate
- ii. Academic Proficiency in Reading/Language Arts
- iii. Academic Proficiency in Mathematics
- iv. Academic Proficiency in Science
- v. Postsecondary Placement
- vi. Nontraditional Program Enrollment
- vii. Program Quality – Attained Postsecondary Credential
- viii. Program Quality – Other

## 2) Reference

*Perkins V the Official Guide to the Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act* (ACTE)

*The Comprehensive Guide to the Federal Role in Career and Technical Education: Perkins V and the Uniform Grant Guidance* (Michael Brustein et al.)

## 3) Other Federal Laws

### A. Individuals with Disabilities Education Act (IDEA) (Public Law 94-142)

This act provides federal support for educational programs serving the handicapped in elementary and secondary programs. IDEA established specific identification, program, and service delivery criteria for serving this target population. It also established the concept of equal educational opportunity in the least restrictive setting for the handicapped.

### B. Special Education Article 9 of School Law Vocational Rehabilitation Act of 1973 (Public Law 93-112)

This law provides a legal basis for public school programs for students with special needs. It provides guidelines and direction of all special education programs and services and is basically consistent with Public Law 94-142. Its provisions are also applicable to secondary public career and technical programs. This federal law mandates that the handicapped cannot be discriminated against in any program, activity, or service that is federally funded. The law is also consistent with IDEA in its provisions relative to educational programs.

C. Workforce Innovation and Opportunity Act of 2014 (WIOA – Public Law 113-128)

Programs and activities funded through this act are designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.

D. General Education Provisions Act

This act authorizes the issuance of general regulations about how to apply for federal grants and sub grants, the general conditions that apply to grantees and sub grantees, and compliance procedures. The regulations are referred to as EDGAR (Education Department General Administrative Regulations.)

E. Every Student Succeeds Act (Public Law 114-95)

Ensures that all students are held to high academic standards and prepared for success in college and career. The Act also reduces the burden of testing while maintaining annual information to parents and students. ESSA focuses on continuous improvement and promotes and invests in local innovation.

## Plan for Career and Technical Education in North Carolina

- North Carolina State Plan
- Local Application

### NC State Plan

**Purpose:** The provisions of Article 10, Part 1 of Chapter 115C of the General Statutes, enacted by the North Carolina General Assembly direct the State Board of Education to prepare a Master Plan for Career and Technical Education (G.S. 115C-154). The plan shall ensure minimally that:

- 1) Articulation shall occur with institutions, agencies, councils, and other organizations having responsibilities for workforce preparedness.
- 2) Business, industrial, agricultural, and lay representatives, including parents of students enrolled in Career and Technical Education courses, organized as advisory committees have been utilized in the development of decisions affecting Career and Technical Education programs and services.
- 3) Public hearings are conducted annually to afford the public an opportunity to express their views concerning the State Board of Education's plan and to suggest changes in the plan.
- 4) The plan describes the state's policy for Career and Technical Education and the system utilized for delivery of Career and Technical Education programs, services, and activities. The policy shall include priorities of curriculum, integration of career and academic education, technical preparation, and youth apprenticeships.
- 5) A professionally and occupationally qualified staff is employed and organized in a manner to assure efficient and effective state leadership for Career and Technical Education. Provisions shall be made for such functions as: planning, administration, supervision, personnel development, curriculum development, career and technical student organizations, coordination, research and evaluation, and such others as the state board may direct.

- 6) An appropriate supply of qualified personnel is trained for program expansion and replacements through cooperative arrangements with institutions of higher education and other institutions or agencies, including where necessary financial support of programs and curriculums designed for the preparation of career and technical administrators, supervisors, coordinators, instructors, and support personnel.
- 7) Minimum standards shall be prescribed for personnel at the state and local levels.
- 8) Local boards of education submit to the State Board a local application for Career and Technical Education that has been prepared in accordance with the procedures set forth in the State Master Plan for Career and Technical Education.
- 9) Appropriate minimum standards for Career and Technical Education programs, activities, and services shall be established, promulgated, supervised, monitored, and maintained. These standards shall specify characteristics such as program objectives, competencies, course sequence, program duration, class size, supervised on-the-job experiences, career and technical student organization, school-to-career transition programs, qualifications of instructors and all other standards necessary to ensure that all programs conducted by local school administrative units shall be of high quality relevant to student needs, and coordinated with employment opportunities.
- 10) A system of continuing qualitative and quantitative evaluation of all Career and Technical Education programs, activities, and services supported under the provisions of this part shall be established, maintained, and utilized periodically. One component of the system shall be follow-up studies of employees and of former students of Career and Technical Education programs who have been out of school for one year and for five years to ascertain the effectiveness of instruction, services and activities.

**Local Application**

**Purpose:** Each Local Education Agency (LEA) must submit to the Department of Public Instruction a local application for Career and Technical Education (CTE), which covers the same period as the State Plan for Career and Technical Education. The local application is a major component of the Local Application System), which is an Internet-based process used to identify needs, develop strategies, manage resources, and the Local Application System is a tool to assist the LEA in delivering quality, high-performing CTE programs, services, and activities.

**Timeline:** The application must be submitted on a two-year cycle aligned to the completion of the comprehensive local needs assessment. A budget must be submitted annually. See below for the application timeline:

<b>Date</b>	<b>Component</b>
Spring 2023	Review CLNA Progress 2023 -2024 Budget Due
Fall 2023	Conduct Comprehensive Local Needs Assessment
Spring 2024	Local Application Due
Spring 2025	Review CLNA Progress 2025 -2026 Budget Due
Fall 2025	Conduct Comprehensive Local Needs Assessment
Spring 2026	Local Application Due

## Application Requirements:

- A description of the results of the comprehensive needs assessment.
- Information on the career and technical education course offerings and activities that the eligible recipient will provide with funds under this part, which shall include not less than 3 programs of study approved by the State.
- A description of how the eligible recipient, in collaboration with local workforce development boards and other local workforce agencies, one-stop delivery systems described in section 121e(2) of the Workforce Innovation and Opportunity Act and other partners will provide (A) career exploration and career development coursework, activities, or services; (B) career information on employment opportunities that incorporate the most up-to-date information on high-skill, high-wage, or in-demand industry sectors or occupations, as determined by the comprehensive needs assessment; (C) an organized system of career guidance and academic counseling to students before enrolling and while participating in a career and technical education program.
- A description of how the eligible recipient will improve the academic and technical skills of students participating in career and technical education programs by strengthening the academic and career and technical education components of such programs through the integration of coherent and rigorous content aligned with challenging academic standards and relevant career and technical education programs to ensure learning in the subjects that constitute a well-rounded education.
- A description of how the eligible recipient will (A) provide activities to prepare special populations for high-skill, high-wage, or in-demand industry sectors or occupations that will lead to self-sufficiency; (B) prepare CTE participants for non-traditional fields; (C) provide equal access for special populations to career and technical education courses, programs, and programs of study; (D) ensure that members of special populations will not be discriminated against on the basis of their status as members of special populations.
- A description of the work-based learning opportunities that the eligible recipient will provide to students participating in career and technical education programs and how the recipient will work with representatives from employers to develop or expand work-based learning opportunities for career and technical education students.
- A description of how the eligible recipient will provide students participating in career and technical education programs with the opportunity to gain postsecondary credit while still attending high school, such as through dual enrollment or concurrent enrollment programs or early college high school.
- A description of how the eligible recipient will coordinate with the eligible agency and institutions of higher education to support the recruitment, preparation, retention, and training, including professional development, of teachers, faculty, administrators, and specialized instructional support personnel and paraprofessionals who meet applicable State certification and licensure requirements including individuals from groups underrepresented in the teaching profession.
- A description of how the eligible recipient will address disparities or gaps in performance in each of the plan years, and if no meaningful progress has been achieved prior to the third program year, a description of the additional actions such recipient will take to eliminate those disparities or gaps. **Appendix E**
- Assurances that Career and Technical Education programs will be offered in compliance with Perkins V rules and regulations.
- A budget detailing projected utilization of funds for Career and Technical Education programs, services, and activities.

- 1) The Local Application System focuses heavily on the performance measures and standards that have been developed in response to the indicators of performance mandated by Perkins V. **Appendix E** identifies each of the North Carolina indicators of performance and delineates how the data for each is generated.

A. Local Application Assurances

Purpose: These assurances confirm the local educational agency's capacity to carry out the State and Federal legal requirements during the timeframe of this local application.

- i) Local Application for Career and Technical Education Programs
  - (1) The purposes of career and technical education as established in Chapter 115C, Article 10 of the NC General Statutes are adhered to in planning, designing, implementing, supervising and evaluating the career and technical education programs within this local education agency (LEA). (S.) (Article 10 Part 1 Section 115C-151)
  - (2) Career and technical education programs are supervised, directed, or coordinated by persons qualified under the State Board of Education policies. (S. 115C-154 (6)(7))
  - (3) The LEA will provide free appropriate career and technical education instruction, activities, and services in accordance with this Part for all youth who elect the instruction and shall have responsibility for administering the instruction, activities, and services in accordance with federal and State law and State Board of Education policies. (S. 115C-157)
  - (4) The expenditures in this plan will adhere to the most recent NC Career and Technical Education (CTE) *Fiscal and Policy Guide*. (S. 115C-154(9); 115C-156)
  - (5) The programs in this plan will adhere to the most recent NC Career and Technical Education *Standard Course of Study Guide*. (S. 115C-154)
  - (6) The LEA has developed a career and technical education plan that describes the career and technical education needs of students and potential students in the LEA and indicates how and to what extent the programs proposed in the application meet such needs. (S. 115C-154 (8)) (F.134 (a))
  - (7) The LEA has conducted a comprehensive local needs assessment related to career and technical education and has included the results of the needs assessment in the local application. (F. 134 (c)(1)(A))
  - (8) The LEA has conducted a comprehensive local needs assessment related to career and technical education not less than once every 2 years. (F. 134 (c)(1)(B))
  - (9) The career and technical education programs and courses are not duplicated within the LEA unless the LEA has data to justify the duplication or has a plan to redirect the duplicative program within three years. (S. 115C-154.1(2))
  - (10) For all current job skill programs, there is a documented need based on labor market data or follow-up data or there is a plan to redirect the program within two years. (S. 115C-154.1 (3))
  - (11) Career and technical education programs in the LEA are in accordance with the purposes of G.S. 115C-151:
    - (a) Occupational Skill Development - To prepare individuals for paid or unpaid employment in recognized occupations, new occupations, and emerging occupations. (S. 115C-151 (1))
    - (b) Preparation for Advanced Education - To prepare individuals for participation in advanced or highly skilled career and technical education. (S. 115C-151 (2))
    - (c) Career Development Introductory - To assist individuals in the making of informed and meaningful occupational choices. (S. 115C-151 (3))
  - (12) New career and technical education programs show documented need based on student demands, or for new job skill programs, based on student and labor market demands (S. 115C-154.1(4)); or, address high-wage or high skill or in-demand occupations. (F. 135 (3))

- (13) All career and technical education programs are responsive to technological advances, including characteristics of the work force, and the academic, technical, and attitudinal development of students. (S. 115C-154.1 (5))
- (14) Local programs using the cooperative career and technical education method will be approved subject to students enrolled being placed in employment commensurate with the respective program criteria (S. 115C-154)
- (15) Provide career exploration and career development activities through an organized, systematic framework designed to aid students, including in the middle grades, before enrolling and while participating in a career and technical education program, in making informed plans and decisions about future education and career opportunities and programs of study. (F. 135 (b)(1))
- (16) Provide professional development programs for teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals. counselors, and administrators. (F. 135 (b)(2))
- (17) The definitions of specific career and technical education program elements are adhered to. (S. 115C-152 (1)(2)(3)(4))
- (18) Support integration of academic skills into career and technical education programs and programs of study. (F.135 (4))
- (19) Plan and carry out elements that support the implementation of career and technical education programs and programs of study and that result in increasing student achievement of the local levels of performance. (F. 135 (5))
- (20) A formal system of evaluation is conducted annually to determine how the programs meet their state objectives and are relevant to employment and occupational needs of students. Evaluation results are maintained in the LEA file designated by the superintendent and are used for improvement in programs. (S. 115C-154 (10))
- (21) Develop and implement evaluations of the activities carried out with funds under this part, including evaluations necessary to complete the comprehensive needs assessment required. (F. 135 (b)(6))
- (22) An organized system for conducting follow-up studies to determine the effectiveness of the career and technical education programs and guidance and counseling is used by the principal, and a compilation of all schools maintained in the office of the career and technical education director. Records and other information needed to carry out this function are maintained in the teacher's files. (S. 115C-154 (10))
- (23) The LEA has on file the findings of evaluations of career and technical education programs operated in the LEA during the previous one year and five years to ascertain the effectiveness of instruction, services, and activities. (S. 115C-154 (10))
- (24) Each local board of education shall be assisted by a business advisory council in performance of its duties to provide career and technical education instruction, activities, and services. (S. 115C-172)
- (25) Each local school administrative unit shall offer as part of its career and technical education program at least two work-based learning opportunities that are related to career and technical education instruction. A work-based learning opportunity shall consist of on-the-job training through an internship, cooperative education, or an apprenticeship program. (S. 115C-157 (b))

ii) Local Use of Funds

- (1) The LEA will not use more than five (5) percent of the funds for administrative costs associated with the administration of activities under this section. (F. 135(d))
- (2) Funds allocated for career and technical education will be transferred only in accordance with any rules that the State Board of Education considers appropriate to ensure compliance with federal regulations. (S. 115C-105.25 (b)(6))
- (3) No funds from Perkins V shall be used to require any secondary school student to choose or pursue a specific pathway or program of study; or to mandate that any individual participate in a career and technical education program that requires the

attainment of a federally funded skill level, standard, or certificate of mastery. (F. 214 (1)(2))

- (4) Funds made available under this act for career and technical education activities shall supplement, and shall not supplant, non-federal funds expended to carry out career and technical education. (F. 211 (a))
- (5) No funds under Perkins V may be used to provide career and technical education programs or programs of study to students prior to the middle grades (grades 5-8 as defined by ESSA) except that equipment and facilities purchased with funds under this act may be used by such students. (F. 215)
- (6) An LEA that uses funds under this Act for in-service and preservice career and technical education professional development programs for career and technical education teachers, administrators, and other personnel shall, to the extent practicable, upon written request, permit the participation in such programs of career and technical education secondary school teachers, administrators, and other personnel in nonprofit private schools offering career and technical education programs located in the geographic area served by such eligible agency or eligible recipient. (F. 217)

iii) Other Administrative Provisions

- (1) Nothing in Perkins V shall be construed to be inconsistent with applicable federal law prohibiting discrimination on the basis of race, color, sex, national origin, age, or disability in the provision of federal programs or services. (F. 216)
- (2) Nothing in Perkins V shall be construed by the LEA to permit, allow, encourage, or authorize any federal control over any aspect of a private, religious, or home school, regardless of whether a home school is treated as a private school or home school under State law. This section shall not be construed to bar students attending private, religious, or home schools from participation in programs or services under this Act. (F. 213)

## Local Administration

### 1) Funding

In 1995, the General Assembly of North Carolina passed House Bill 6 (**Appendix H**) granting additional local management of funds flexibility to Local Education Agencies (LEAs). As a result, Categorical “Vocational” months of employment were collapsed into a new funding allotment referenced as Central Office Administration. The State Board adopted new funding formulas providing a dollar amount (not a position allotment) and legislated that “no Central Office Administration could be paid from categorical programs.” For CTE, this means no state categorical PRC 013 CTE months of employment can be used for Central Office Administration of CTE. The legislation stated that the State Board would adopt policy to establish purposes for which consolidated funds could be used. The Board stated that the use of these funds “shall conform to appropriate federal requirements.” Refer to the NC CTE Administrator’s Moodle for the most current CTE Administrator’s Job Description.

### 2) Compensation: Personal Services – CFR 200.430

State funds (Central Office Administration funds, PRC 02) used for local CTE administration are also subject to 2 CFR 200.430 Compensation-Personal Services requirements, because they are used in meeting cost sharing or matching requirements.

### 3) Licensure

The Career and Technical Education supervisor, director, or coordinator must hold a valid 00711 Career and Technical administrator’s license as referenced in the *North Carolina Salary and Benefits Manual*. <http://www.ncpublicschools.org/fbs/finance/salary/>

## State Career and Technical Education Funds

To be eligible to receive state Career and Technical Education (CTE) funds in North Carolina, local education agencies (LEAs) must submit an online local application in the Local Application System for Career and Technical Education, which meets the career and technical needs of youth in their respective areas. This application shall be submitted for approval to the Division of Career and Technical Education, Department of Public Instruction, through the appropriate procedures and submitted by the established deadlines. (GS 115C-154.1; 157; 451)

State funds include PRC 013 – Months of Employment for employing Career and Technical Education instructional personnel and PRC 014 for providing program support.

### PRC 013 – Months of Employment

**Purpose:** State months of employment may be used in grades 6-12 for employing non-administrative personnel in a local school administrative unit to satisfy one or more of the following purposes. *A Month of Employment (MOE) is a unit of employment corresponding to a calendar month. Example: 10 months of employment equals one full-time position for an employment period of 10 calendar months.* **Appendix C** provides allowable line item codes for expenditures of funds.

Purposes of PRC 013 include:

- 1) Instructional services to youth enrolled in Career and Technical Education program areas as identified in the *North Carolina CTE Essential Standards*.
- 2) Program areas include Agricultural Education; Business, Finance, and Marketing Education; Career Development; Computer Science, IT, and Technology Education; Family and Consumer Sciences Education; Health Science Education; Trade and Industrial Education.
- 3) Career and Technical Education instruction and/or supportive services for programs that extend beyond the normal school day.
- 4) Appropriate CTE programs and/or supportive services for students who are identified as special populations, which include economically disadvantaged, nontraditional students, single parents, out-of-workforce individuals, English learners, homeless individuals, youth with parents on active duty in the armed forces, youth who are in, or have aged out of, the foster care system, and individuals with disabilities.
- 5) Career development coordination services to assist students participating in Career and Technical Education in making educational and career decisions.
- 6) Coordination and management of the CTE Instructional Management System (NC CTE Admin).

## Eligibility for Months of Employment

Local school administrative units must submit an online CTE local application using the North Carolina Comprehensive Continuous Improvement Plan system that meets the career and technical needs of youth. This application shall be submitted for approval to the Division of Career and Technical Education, Department of Public Instruction. The application, once approved, is the official agreement between local boards of education and the State Board of Education relative to the use of state and federal funds allotted to them.

State Board of Education policy mandates that "...all professional assignments shall be in the area of an individual's license." Based on this mandate, it is clear that all personnel employed through months of employment **must** be licensed in the Career and Technical Education area(s) in which they are teaching and/or assigned. Teachers assigned one or more classes for which they do not hold a license must secure an appropriate license for the out-of-field assignment, or the LEA must prorate the salary as described in item 2 of Chapter II, Compliance Requirements Section and pay that portion of the teacher's salary from non-CTE funds. **Appendix B**

## Formula

Career and Technical Education Months of Employment (MOEs) shall be allocated on a formula basis as approved by the State Board of Education, Department of Public Instruction, and Division of Career and Technical Education.

The State Board of Education allocates the funds received from the General Assembly for MOEs under the following formula: Each LEA will receive a base of 50 months and remaining months will be allotted based on allotted ADM in grades 8-12. (HB 1414-Section 7.37)

The Career and Technical Education allotment formula requiring use of ADM will be based on the higher of the first two months total projected grades 8-12 ADM for the current year or the higher of the first two months total actual prior year grades 8-12 ADM.

*Planning allotments and allocations to LEAs for all state allotments will be reduced based on the number of students transferring to Charter Schools. An allotment reduction will also be taken for students enrolling in NCVPS courses. The NCVPS reduction is based on the funding formula as defined in NC General Statute 115C-238.82.*

## Compliance Requirements

These funds are allocated to LEAs to be used for instructional salaries and instructional support in grades 6-12. It is the CTE administrator's responsibility to monitor the assignment and utilization of PRC 013 months of employment to assure that all requirements for the utilization of these funds are met.

- 1) Activities Allowed
  - A. Instructional services to students enrolled in Career and Technical Education courses/program areas as identified in the *North Carolina CTE* Essential Standards or approved Local Course Option(s) are allowed.
  - B. LEAs must comply with the requirements of the NC General Statutes, particularly Chapter 115C - Article 10, and policies established by the Department of Public Instruction.

- C. Allotments for Career and Technical Education months of employment are effective the date they are allotted and terminate on June 30 of each fiscal year.
- D. Only individuals in positions allotted by the State Board of Education who are professionally licensed in a CTE area by the Department of Public Instruction can be paid with PRC 013 months of employment. **Appendix B**
- E. Personnel salaries shall be based upon the *North Carolina Public School Salary Schedules*. <https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/compensation-public-school-employees#state-salary-manual-and-forms>
- F. Funds for substitute teacher pay must be used in accordance with state regulations controlling sick leave and substitute pay according to the *North Carolina Public Schools Personnel Employee Salary and Benefits Manual*. <https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/compensation-public-school-employees#state-salary-manual-and-forms>
- G. The term of employment for personnel is determined by the Local Board of Education based on the instructional program to be implemented.
- H. Support services to Career and Technical Education students, which include career development, special populations, and curriculum and instructional management, are an allowable use of months of employment. Coordinators paid with state months of employment must be consistent with the individual job descriptions established for these positions.
  - i. A Career Development Coordinator (CDC) may be employed to implement a plan of work, which includes specific career guidance and counseling activities designed to enable LEAs to meet the Career and Technical Education performance standards. The activities of the CDC are focused on the provision of direct services to students who are participating in Career and Technical Education. A 747 or 749 license is required. Budget code: Purpose code 5120, Object code 131 for regular salary. A sample job description is located in the Human Resources section of the Administrative Moodle.
  - ii. A Special Populations Coordinator (SPC) may be employed to serve members of special populations. The activities of the SPC are focused on the provision of direct student services designed to provide special populations students with the programs and support services needed to assist them in succeeding in their CTE program. Programs and services provided to special populations students must be designed to assist them to meet the state determined levels of performance identified for the Perkins V performance standards. A 770 license is required. Budget code: Purpose code 5220, Object code 131 for regular salary. A sample job description is located in the Human Resources section of the Administrative Moodle.
  - iii. A Curriculum and Instructional Management Coordinator (CIMC) may be employed to coordinate the Career and Technical Education instructional management system. The activities of the CIMC are focused on providing support and technical assistance to CTE teachers and personnel within the local school system. An 830 license is required. Budget code: Purpose code 5120, Object code 131 for regular salary. A sample job description is located in the Human Resources section of the Administrative Moodle.
- I. If program activities extend beyond the regular 10-month school year and extended employment is involved, a plan of work describing the instructional and/or instructional related activities of those personnel must be on file in the office of the administrator of CTE. Examples of a plan of work for the period of time school is not in session include a calendar of activities or a daily list of activities. Sample plans of work are found in **Appendix F**.
- J. North Carolina General Statute 115C-302.1(b)(b2) states, Except for career and technical education agriculture teacher personnel positions as provided for in this subsection, State

-allotted months of employment for career and technical education to local boards shall be used for the employment of teachers of career and technical education for a term of employment to be determined by the local boards of education. Beginning with the 2018-2019 school year, career and technical education agriculture personnel positions serving students in grades 9-12 shall be for a term of employment for 12 calendar months. A local board of education may apply on an annual basis to the Department of Public Instruction and the North Carolina State University, Agricultural and Extension Education, for a waiver of the months of employment requirement for any upcoming school year when it is impracticable for the local board to provide adequate funds to support 12 months of employment for career and technical agriculture teachers.

- K. If two or more LEAs are consolidated into one LEA, the allotments of the Career and Technical Education months of employment shall not be less than those same allotments to the separate LEAs for the first and second full fiscal year of the consolidation and shall be used for the continuation of the positions and programs, except as specifically authorized by the State Board of Education.

## 2) Activities Not Allowed

- A. If personnel employed through months of employment (PRC 013) are not providing instructional services to students enrolled in Career and Technical Education courses/program areas as identified in the *North Carolina CTE Essential Standards*, salaries must be prorated. This includes personnel who are:
  - i. Assigned to instruct in non-Career and Technical Education courses.
  - ii. Assigned to instruct in courses not identified in the State Board of Education's approved *North Carolina CTE Essential Standards* or approved Local Course Option (LCO).
  - iii. Assigned more than an equitable share of duties relating to essential school services of a supportive and/or operational nature. Duties that take less than 5% of a person's time are typically considered *de minimus*, requiring no further explanation.

Calculations for pro-rations are based on instructional time. For example, a CTE teacher teaching in a school using the 4 x 4 block schedule is assigned one non-CTE assignment for one period for both semesters. That teacher is spending one out of three instructional periods in an activity not eligible for CTE funding for the entire school year. Therefore, this teacher's salary would need to be prorated as one-third non-CTE funding and two-thirds CTE funding. The planning period is not included in calculating the pro-ration, because it is always provided to allow a teacher to plan for each of his or her instructional assignments.

- B. If personnel are scheduled to teach an additional period during the school day, the additional compensation may not be paid from PRC 013 or 014. As stated in the *State Salary Manual, Extended Day and Extra Pay*, "Any work that a teacher does in the confines of the school day, which is established by the local board of education, does not constitute extended day and therefore makes this time ineligible for extra duty pay. State funds may **not** be used to pay certified instructional personnel for a planning period that is outside of the regular instructional day. Therefore, if a school decides to require a teacher to teach an additional class and to schedule their planning period after the regular instructional day, no State funds may be used to provide additional compensation."

3) Cost Principles

- A. All state months of employment, with the exception of a percent equal to the maximum state salary increase for the year, are included as a part of the match requirement. Therefore, positions paid from state Career and Technical Education funds are subject to 2 CFR 200.430 Compensation-Personal Services requirements.
- B. State funds (Central Office Administration funds, PRC 02) used for local CTE administration are also subject to 2 CFR 200.430 Compensation-Personal Services requirements, because they are used in meeting cost sharing or matching requirements.

4) Reporting

- A. To the Division of Career and Technical Education, Department of Public Instruction:
  - i. Student enrollment reports (PowerSchool)
  - ii. Concentrator follow-up reports (PowerSchool)
  - iii. Proof of Learning achievement reports (Instructional Management System)
  - iv. A comprehensive needs assessment (every two years)
  - v. A Local Application via the online Local Application System
  - vi. LEAs must electronically submit monthly expenditures to the Department of Public Instruction as specified under the Uniform Education Reporting System (UERS). CTE Administrators should verify LEA policy for reporting these data.
  - vii. Credential Data Report (Instructional Management System)

**Budget Flexibility – ABC  
Transfer**

The *School Based Management and Accountability Procedures Manual* offers local school systems flexibility in the development of local plans to improve student achievement.

<https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/allotments---funding-public-school-units>

Flexibility is provided through waivers of certain state regulations, laws and funding restrictions. Budget flexibility for Career and Technical Education funds are subject to the procedures specified in the North Carolina *Allotment Policy Manual* (<https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/allotments---funding-public-school-units>) and the following limitations:

**Local Education Agency Budgetary Flexibility**

Local Education Agencies shall provide maximum flexibility to schools in the use of funds to enable the schools to accomplish their goals. Following are the restrictions between allotment categories:

- 1) No funds shall be transferred into the central office administration allotment.
- 2) Transfers out of Career and Technical Education Months of Employment (PRC 013) are allowable to Career Technical Education Program Support (PRC 014). The dollar amount transferred will equal the state average salary including benefits for Career Technical Education MOEs. Converting certified position allotments to dollars for the purpose of hiring the same type position is not allowable. Transfers to other allotment categories are allowable with restrictions pursuant to G.S. 115C-105.25(5b)
- 3) Transfers out of Career Technical Education Program Support (PRC 014) to other state fund sources are allowable up to the amount of increase in the State allotment for each fiscal year.
- 4) Transfers out of Career Technical Education Months of Employment (PRC 013) to other state fund sources are allowable up to the amount of increase in the State allotment for each fiscal year.

## **Use of Months of Employment**

Months of Employment (MOEs) may be used to employ the following non-administrative personnel only.

- 1) Teaching Personnel: CTE licensed teaching personnel involved in student instruction in the classroom or laboratory for the specific program funded.
- 2) Support Services Personnel: Permanent and temporary non-teaching staff: Career Development Coordinators, Special Populations Coordinators, and Curriculum and Instructional Management Coordinators are considered support services personnel.
- 3) Substitutes: Substitutes are allowed for instructional personnel paid from MOEs in accordance with state regulations governing sick leave and substitute pay.
- 4) Interim Teaching Personnel: Interim teaching personnel are paid as substitutes for up to ten consecutive workdays. If teaching for more than ten consecutive days, the teacher must be CTE licensed (including provisional licenses) in the subject area taught and paid based on the gross monthly-certified salary for the entire time taught. Payment of a non-licensed interim teacher for more than ten days at the substitute rate may be permitted provided a suitable licensed teacher is not available to be paid based on a substitute teacher pay in lieu of his/her license rating.
- 5) Part-time Instructional Personnel: Part-time instructional personnel paid on an hourly basis must be licensed in the applicable Career and Technical Education subject area.
- 6) Benefits for personnel employed through these funds include the following:
  - A. Retirement Contributions: Employer's retirement contributions are required for all full-time employees reported. This would not include part-time, temporary employees, or substitute teachers. However, personnel employed on a part-time basis in addition to a full-time assignment would be subject to retirement.
  - B. Social Security: Employer's social security contribution is required for all employees reported.
  - C. Hospitalization: Employer's state-funded hospital-medical insurance contributions are required for all full-time employees reported who elect the coverage. Hospitalization insurance must be documented by completed hospitalization forms to support claims.

## PRC 014 – Program Support Funds

**Purpose:** The purpose of these funds is to provide support for CTE program services and activities. These funds shall be used for instructional salaries, instructional support, and clerical personnel assisting LEAs in the expansion, improvement, modernization and development of quality CTE programs in grades 6-12. (General Statute 115C-156) In addition, PRC 014 funds may be used for career awareness activities to encourage 5<sup>th</sup> grade students to explore career pathways and prepare students for the transition to middle school career planning. (General Statute 115C-152)

### Eligibility

Each LEA is entitled to funding based on approval of the CTE Local Application by the Department of Public Instruction. The CTE Local Application must be approved prior to the LEA receiving the allotment. Each LEA's funding is based on ADM in grades 8-12 and can be used to fund CTE programs in grades 6-12 and career awareness activities in grade 5. A local board of education that adopts a career awareness program for fifth grade students shall report on program activities and student outcomes from the prior school year to the State Board of Education annually.

### Formula

Allocations are made based on a formula, which provides a \$10,000 base amount to each LEA. The remainder of the available funds is allotted based on ADM in grades 8-12.

*Planning allotments and allocations to LEAs for all state allotments will be reduced based on the number of students transferring to Charter Schools. An allotment reduction may also be taken for students enrolling in NCVPS courses. The NCVPS reduction is based on the funding formula as defined in NC General Statute 115C-238.82.*

### Compliance Requirements

#### 1) Activities Allowed

- A. State Career and Technical Education program support funds can be used in grades 6-12 only to provide Career and Technical Education personnel salaries, which include:
  - i. Licensed positions – instructional (teachers); and
  - ii. Licensed positions – support services personnel (Career Development Coordinators, Special Populations Coordinators, and Curriculum Instructional Management Coordinators); and
  - iii. Non-licensed positions – teacher assistants, technical assistants and clerical staff.
  - iv. Adjunct CTE Instructors (115C-157.1) – a local board of education may contract with an individual to serve as an adjunct instructor who meets the adjunct hiring criteria established by the State Board of Education (EVAL-023) for a specific career and technical education career cluster. The local board of education may contract with an adjunct instructor on an annual or semester basis, subject to the following requirements:

An Adjunct Instructor:

- (a) Shall be employed for no more than 20 hours per week or full-time for no more than five consecutive months.
- (b) Shall be subject to a criminal history check, to ensure that the person has not been convicted of any crime listed in G.S. 115C-332.
- (c) Shall not be required to hold or apply for licensure as a teacher.
- (d) Must hold any industry certifications required for teachers who are licensed to teach in the same areas as identified in CTED-004 and any that are specific to a particular course as identified in the *CTE Director's Guide for CTE Licensure*.
- (e) Must meet any of the following criteria:
  - i. Work experience and education for CTE Restricted licenses contained in State Board Policy CTED-004 (**Appendix B and J**);
  - ii. Have a current or have held a teaching license in the related program area of instruction;
  - iii. Be employed at an institution of higher education as faculty teaching a related subject.
- (f) Must complete preservice training in all of the following areas prior to beginning instruction. Preservice training may be provided by the LEA or another institution approved by the LEA.
  - i. The identification and education of children with disabilities.
  - ii. Positive management of student behavior.
  - iii. Effective communication for defusing and deescalating disruptive or dangerous behavior.
  - iv. Safe and appropriate use of seclusion and restraint.
- (g) Compensation Guidelines: LEAs should accumulate evidence and validate the education and experience of individuals hired as an adjunct instructor. LEAs should determine the hourly rate based on the education and experience of the individual. DPI recommends hourly rates based on the established scale for teacher pay between \$27.00 and \$45.00 per hour.

Years of Experience	Recommended Hourly Rate
0-4	\$27.00-\$30.00
5-9	\$31.00-\$33.00
10-24	\$34.00-\$39.00
25+	\$40.00-\$45.00

Note: It is recommended that the CTE Director approves the CTE Adjunct Instructor contract to ensure required criteria is met.

- B. Salaries must be prorated for personnel assigned duties other than Career and Technical Education in the manner described in Chapter II, PRC 013, and Compliance Requirements.
- C. Personnel employed through these funds are subject to 2 CFR 200.430 Compensation-Personal Services requirements.
- D. Staff travel for CTE instructional and support services personnel is allowed.
- E. A plan of work describing the instructional and/or instructional related activities of personnel employed beyond the 10-month school year must be on file in the CTE administrator's office. Refer to **Appendix F** for samples of forms that might be used for this purpose.
- F. Eligibility for the CTE administrator's secretary position shall be as follows: One position shall be based on the percentage of time an administrator is assigned to CTE (length of employment of the CTE administrator.) For example, if an Administrator is assigned

50% CTE responsibilities and 50% in other areas of responsibility, CTE funds may only be used for up to 50% of the secretary salary. Additional secretarial positions shall be based on one half-time (6-month) position for each additional full-time administrator to a maximum of two secretarial positions.

- G. Eligibility for funding courses is based upon the *North Carolina Career and Technical Education Essential Standards* as defined and in Article 10, Chapter 115C of the NC General Statutes. Local course option courses are eligible for funding if approved by the North Carolina Department of Public Instruction Career and Technical Education Department.
  - H. Instructional equipment, materials, and/or supplies being used directly in a Career and Technical Education program are allowed.
  - I. Support for Career and Technical student organizations (CTSO) activities is allowed. Career and Technical student organizations are duly established and chartered entities that meet all the following criteria:
    - i. Are considered an integral part of instruction in CTE and, as such, contribute to the attainment of specified curriculum competencies within the recognized program areas of secondary CTE;
    - ii. Are supervised by qualified and licensed CTE personnel;
    - iii. Are affiliated with appropriate state and/or national organizational structures;
    - iv. Are organized and conducted in accordance with guidelines and policies of the State Board of Education (CTED-002) as specified by Career and Technical Education; and
    - v. Serve as a teaching strategy that contributes significantly to the motivation and total development of students through activities that develop leadership abilities, citizenship skills, and social competencies leading to a wholesome attitude about living and working.
- 2) Activities Not Allowed – State Career and Technical Education program support funds cannot be used to pay:
- A. Professional administrative salary and benefits
  - B. Local supplements to personnel
  - C. Non-instructional and personal CTSO items, including:
    - i. Lodging, meals, conveying or furnishing transportation to activities of social assemblage
    - ii. Purchasing of supplies, jackets, and other effects for students' personal use
    - iii. Costs of non-instructional activities, such as athletic, social or recreational events
    - iv. Printing and disseminating a non-instructional newsletter
    - v. Purchasing of awards for recognition of students, advisors or other individuals
    - vi. Payment of individual membership dues
  - D. If personnel are scheduled to teach an additional period during the school day, the additional compensation may not be paid from PRC 013 or 014. As stated in the *State Salary Manual, Extended Day and Extra Pay*, "Any work that a teacher does in the confines of the school day, which is established by the local board of education, does not constitute extended day and therefore makes this time ineligible for extra duty pay. State funds may **not** be used to pay certified instructional personnel for a planning period that is outside of the regular instructional day. Therefore, if a school decides to require a teacher to teach an additional class and to schedule their planning period after the regular instructional day, no State funds may be used to provide additional compensation."
  - E. Dependent Care costs

- 3) Equipment & Other Capital Expenditures (2 CFR 200.439)
 

All assets such as moveable equipment should be recorded on the LEA's fixed asset system according to the LEA's capitalization policy. **Appendix D**
- 4) Period of Availability of State Funds (34 CFR 76.708)
 

All funds obligated for the current fiscal year must be expended in the current fiscal year.
- 5) Procurement & Suspension & Disbarment (34 CFR 76.707)
 

Obligations must be incurred in accordance with state purchasing requirements.
- 6) Reporting (34 CFR 76.720)
  - A. LEAs must develop an education plan for meeting the needs of Career and Technical Education youth and certain adults in their areas. The application must be submitted online in the Local Application System to the Division of Career and Technical Education in the Department of Public Instruction for approval.
  - B. LEAs must provide sufficient information in the Local Application System for the state to comply with provisions of state and federal laws, policies and guidelines.
  - C. The LEA must submit monthly expenditures to the Department of Public Instruction as specified under the Uniform Education Reporting System (UERS). CTE Administrators should verify LEA policy for reporting these data.

Note: Funds may be transferred between PRC 013 CTE MOEs and PRC 014 CTE Program Support. Transfers out of CTE PRC 014 Program Support for other categories are allowable up to the amount of increase in the State allotment for each fiscal year. Submit an ABC Transfer Form to transfer funds.

### Use of Funds: Types of Expenditures

Program Support funds can only be used to **supplement** the instructional program. These funds are not to be used to **supplant** state funds. *PRC 014 funds are used to meet federal cost sharing or matching requirements and, therefore, assume the characteristics of federal funds. Supplant means to take the place of. Federal funds must supplement and not supplant state or local funds. Federal funds may not free up state or local dollars for other purposes but should create or augment programs to an extent not possible without federal dollars.* **Appendix C** provides allowable line item codes for expenditures of funds.

These funds may be used to support the following activities when included in the Local Application and consistent with 2 CFR 200 Subpart E Cost Principles and 34 CFR 76.530 General Cost Principles:

- 1) Personnel
  - A. CTE staff salaries and benefits for
    - i. Teachers
    - ii. Career Development Coordinators
    - iii. Special Populations Coordinators
    - iv. Curriculum Instructional Management Coordinators
    - v. Teacher Assistants
    - vi. Technical Assistants
    - vii. Clerical staff
  - B. Staff travel for CTE instructional and support services personnel for job-related, non-personnel development activities required to carry out the duties of the position.

Professional development activities – expenses approved by the LEA necessary for CTE staff to participate in professional development related to their areas(s) of responsibility.

- i. Travel
- ii. Meals
- iii. Lodging
- iv. Registration fees
- v. Substitute costs required to enable a CTE teacher to participate in a professional development activity.

2) Program Support

- A. Services for special populations students, which include the purchase of supplies, software, and hardware necessary for the provision of special populations services within the CTE program
- B. Career development coordination services, which include the purchase of supplies, software, and hardware necessary for the provision of career development services within the CTE program
- C. Support of the CTE curriculum instructional management system, which includes the purchase of supplies, software, and hardware necessary for the implementation of curriculum instructional management within the CTE program
- D. Equipment and Instructional Aids
  - i. Only instructional equipment, materials, and/or supplies being used directly by students in a CTE program may be purchased with these funds. **Appendix F includes inventory forms that might be used to properly account for the equipment from purchase until appropriately sold or discarded.**
  - ii. Equipment may be used for other instructional purposes if such does not interfere with the primary use.
  - iii. The *Career and Technical Education Equipment and Technical Guide* identifies equipment standards for each program area and course within CTE and should be used in determining equipment needs for funded programs. The Guide can be found in NCCTE Admin under Reports, Course Info.
  - iv. Curriculum materials include supplemental textbooks and other audiovisual supplies and materials. **State-adopted or “primary use” textbooks and/or digital materials may not be purchased with these funds. Textbooks and/or digital materials should be purchased through state textbook and digital materials allocations.**
- E. Activities involving academic integration
- F. Expanding opportunities for students to participate in distance career and technical education programs and blended learning programs
- G. Support to reduce or eliminate out-of-pocket expenses for special populations participating in career and technical education
- H. Career awareness activities beginning in grade 5: A local board of education that adopts a career awareness program for fifth grade students shall report on program activities and student outcomes from the prior school year to the State Board of Education annually.

3) Business-related Expenses

- A. Contracted services
- B. Advertising
- C. Printing/reproduction costs

- D. Telephone expenses incurred in conducting follow-up activities on CTE program concentrators, if not provided by the LEA or school
  - E. Mobile communication
  - F. Postage expenses incurred in conducting follow-up activities on CTE program concentrators, if not provided by the LEA or school
  - G. Telecommunications expenses
  - H. Repairs and labor
- 4) Student-related Expenses
- A. Transportation/field trips
    - i. Substitute Teacher Pay - to free CTE teacher to supervise students on an approved field trip.
    - ii. Staff Travel, Subsistence and Registration Fees: To be paid for CTE teacher expenses incurred during the performance of official duties on an approved field trip.
      - 1. Field trip must be supervised by at least one qualified/licensed Career and Technical Education teacher. Supervision includes being present and an active chaperone during the field trip.
      - 2. Expenses for chaperones (in addition to CTE teachers), necessary to comply with local board policies for supervision of students, may be paid from CTE funds when those chaperones are supervising CTE students on approved field trip. Chaperones should be other CTE personnel or, when CTE personnel are not available, other school system personnel. Non-school system personnel may not be paid from CTE funds to chaperone students. Non-school personnel expenses may be paid from other sources per local guidelines and policies.
    - iii. Student Transportation: To be paid for costs incurred in transporting CTE students to and from an approved field trip. If an overnight field trip, student subsistence is a local responsibility.
  - B. Work-based learning insurance
  - C. Hepatitis B Virus Immunization for applicable programs
  - D. Student background checks for clinical internships
  - E. Supplementary textbooks
  - F. Library books
  - G. Work study students
  - H. Business & Industry Credentials: allotted funds may be used to provide credential opportunities for each CTE student enrolled in a credential bearing course **only if all funds allotted in PRC 083 have been expended**. Credential assessment and related purchases should use object code 351.
    - i. Funds can be used to pay for credential assessment fees or vouchers that allow students to take an industry assessment. Additionally, funds may be used to provide students an opportunity to retake an assessment. Funds may not be used to purchase credential opportunities for teachers using this object code.
    - ii. Credential test prep materials can be purchased using these funds. Credential test preparation resources include items such as sample credential assessments or credential assessment software prep packages that are aligned to the industry credential and help students improve their chances for success. These materials can only be purchased if the district offers the related credential to all students.

Any tangible test prep materials will become property of the district and does not become property of the student.

- iii. Funds may be used to transport students to a testing center to take a credential assessment.
- 5) Career and Technical Student Organizations (CTSOs) Activities: The State Board of Education is committed to assisting with the financial support of Career and Technical student organizations. State CTE funds may be used to support Career and Technical student organization activities as outlined below:
- A. Stipends for CTE teachers serving as a CTSSO Advisor. The maximum allowable amount of the stipend is **\$1,000.00** per advisor per year, for CTSSOs defined on the NC CTE website as a recognized CTSSO. For further guidance, please see **Appendix K**.
  - B. Affiliate CTSSO membership fees are allowable from this fund source. LEA should use **Object Code 361** for affiliate CTSSO membership fees. Individual CTSSO membership fees may not be paid from this fund source.
  - C. Career and Technical Student Organization Items Required for Competition: To cover the cost of supporting career and technical student organizations, including student preparation for and participation in technical skills competition aligned with career and technical education program standards and curricula. CTSSO jackets used for competitive events may be purchased with these funds provided they remain the property of the LEA and controls are in place to monitor any such purchases. It remains advisable to use local funds when possible for such purchases.
  - D. Regional and State Participation (Local policy may be more restrictive.)
    - i. Substitute Teacher Pay: To free Career and Technical student organization advisors to supervise students at state-approved student organization activities held on a regional or statewide basis.
    - ii. Staff Travel, Subsistence and Registration Fees: To be paid to Career and Technical student organization advisors for expenses incurred during the performance of official duties at state-approved student organization activities held on a regional or statewide basis.
      1. CTSSOs must be supervised by at least one qualified/licensed Career and Technical Education teacher who must function as the advisor(s) of record throughout the year. Supervision includes being present and an active advisor at state and/or national CTSSO competition and events when a chapter participates in these events.
      2. Expenses for chaperones (in addition to CTSSO Advisor(s)), necessary to comply with local board policies for supervision of students, may be paid from CTE funds when those chaperones are supervising CTE students at state or national CTSSO competition and events. Chaperones should be other CTE personnel or, when CTE personnel are not available, other school system personnel. Non-school system personnel may not be paid from CTE funds to chaperone students. Non-school personnel expenses may be paid from other sources per local guidelines and policies.
    - iii. Student Travel, Hotel, And Registration Fees: To be paid for costs incurred for student registration and for transporting CTE students to and from regional and state CTSSO competition and events, or for students who are state officer candidates, or for students serving as state officers if support is not currently provided by the state Career Technical Student Organization. If conference requires an overnight stay, student hotel may be paid from these funds. Meals

may not be paid from this fund source. Please see **Appendix L** for more information regarding current levels of support for officers.

- E. National CTSO Competition/National Officers: The following costs are eligible expenditures for CTSO activities at the national level for competing CTE students, and for CTE students attending the conference as state or national officers if funding is not already provided by the state/national CTSO. (Local policy may be more restrictive.) Please see **Appendix L** for more information regarding current levels of support for officers.
- i. Substitute Teacher Pay: To free student organization advisor(s) to supervise students eligible to compete in national competitive events and to supervise students who are national officer candidates.
  - ii. Staff Travel, Subsistence, and Registration Fees: To pay round trip expenses for advisor(s) to supervise students eligible to compete in national competitive events and to supervise students who are national officer candidates.
    1. CTSOs must be supervised by at least one qualified/licensed Career and Technical Education teacher who must function as the advisor(s) of record throughout the year. Supervision includes being present and an active advisor at state and/or national CTSO events when a chapter participates in these events.
    2. Expenses for chaperones (in addition to CTSO Advisor(s)), necessary to comply with local board policies for supervision of students, may be paid from CTE funds when those chaperones are supervising CTE students at state or national CTSO events. Chaperones should be other CTE personnel or, when CTE personnel are not available, other school system personnel. Non-school system personnel may not be paid from CTE funds to chaperone students. Non-school personnel expenses may be paid from other sources per local guidelines and policies.
  - iii. Student Travel, Hotel, And Registration Fees: To be paid for costs incurred for student registration and for transporting CTE students to and from national CTSO competition. If conference requires an overnight stay, student hotel may be paid from these funds. Meals may not be paid from this fund source.

- 6) National Technical Honor Society Support: Stipends for CTE staff serving as a National Technical Honor Society Advisor are allowable. The maximum allowable amount of the stipend is \$1,000.00 per advisor per year. For further guidance, please see **Appendix M**.
- 7) Career and College Promise: Local community colleges receive state and federal funding to provide CTE post-secondary opportunities for high school students. Specific funding includes a base allotment and FTE (full-time equivalency) allotment. As part of the base allotment, community colleges receive funding for curriculum instruction, continuing education, and instructional and academic support. The FTE allotment is based on the number of students served and generates instructional resources and equipment funding to support these students. In addition, categorical funding (Perkins) is provided for additional support to the program. Due to the state and federal funding provided through the North Carolina Community College System, the use of LEA CTE funds to pay for CCP expenses are limited as follows:
- A. Personnel: CTE funds may not be utilized to employ community college instructors, technical assistants, facilitators, or any other personnel for CCP courses.
  - B. Textbooks: CTE funding is not available for CCP or any other textbooks. Community colleges and the LEA must work together to determine how to pay for students' textbooks.

- C. Transportation: CTE funds are not available to provide student transportation. LEAs may help alleviate transportation costs by hosting college-level courses taught by community college faculty on the high school campus.
- D. Fees: CTE funds may not be utilized for student fees. The community college and LEA must work together to minimize additional student fees.
- E. Equipment/Materials and Supplies/Rentals/Leases:
  - i. If the CCP CTE course is located **on the community college campus**, CTE funds may be utilized to purchase materials and supplies only if they are not consumable and become the property of the LEA. Equipment, rentals and leases are not allowable when the CCP course is on the community college campus.
  - ii. CTE funds may be utilized to purchase CTE CCP equipment, materials and supplies, rentals and leases and credential test preparation resources if they are **located on the high school campus**. Equipment and tangible supplies must remain the property of the LEA.
- F. Professional Development: This expense is allowable if the professional development is specifically for community college AND CTE teachers. Funds may not be utilized to cover professional development expenses for CCP instructors only.
- G. Student Credentials: CTE funds may be utilized to purchase credentialing opportunities for high school students enrolled in CCP CTE Pathway courses that offer a credential. Purchases of credentials for CTE CCP students should use object code 351. **(Only allowable if PRC 083 allotment has been expended)**
- H. CTSO Participation: Students enrolled in CCP courses may participate in the respective CTSO available at their high school.

To ensure all students are provided the opportunity to participate in post-secondary education opportunities such as CTE CCP, it is imperative that the LEA and local community college work collaboratively to minimize, if not eliminate, the expense to the student. In accordance with Perkins V legislation, collaboration should include the identification and removal of barriers or challenges to ensure special population student participation and success. Although CTE funds may not be utilized for all CTE CCP expenses, it is important to note that local funds may be used. The collaboration mentioned in this section shall be documented through a local Memorandum of Understanding (MOU) outlining the responsibility (including fiscal responsibility) of the LEA and community college.

If an LEA offers Workforce Continuing Education (WCE) CTE courses, the above guidance should be used to make funding decisions.

#### 8) Advisory Councils (**Appendix G**), Meetings and Conferences

The Office of Management and Budget provides 2 CFR 200 – Uniform Grant Guidance that establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments and federally recognized Indian tribal governments (governmental units).

The following items speak to the appropriate use of PRC 014 funds:

2 CFR 200.422: Advisory councils. Costs incurred by advisory councils or committees are allowable as a direct cost where authorized by the federal awarding agency or as an indirect cost where allocable to

Federal awards. The expenditure must directly relate to the improvement of Career and Technical Education.

2 CFR 200.423: Alcoholic Beverages. Costs of alcoholic beverages are unallowable.

2 CFR 200.432: Meetings and conferences. Costs of meetings and conferences, the primary purpose of which is the dissemination of technical information and is necessary and reasonable are allowable. This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences.

2 CFR 200.438: Entertainment. Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

2 CFR 200.472: Training costs. The cost of training provided for employee development is allowable.

In addition to the references identified above, the U.S. Department of Education provides the following guidance as it relates to the purchase of food, beverages, and/or snacks:

Conference hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary and managed in a manner that minimizes costs to the Federal award. Providing meals at conferences is allowable only when it is reasonable and necessary to the completion of the actual work. A working lunch may be a legitimate expense if the conference must conduct sessions at that time to keep the number of conference days to a minimum. Snacks and other meals typically do not meet the reasonable and necessary standard, because these costs can be purchased by attendees using non-grant funds and the snacks are not essential to the objectives of the conference.

Generally, there is a very high burden of proof to show that paying for food and beverages with Federal funds is necessary to meet the goals and objectives of a Federal grant. When a grantee is hosting a meeting, the grantee should structure the agenda for the meeting so that there is time for participants to purchase their own food, beverages, and snacks. In addition, when planning a meeting, grantees may want to consider a location in which participants have easy access to food and beverages.

While these determinations will be made on a case-by-case basis, and there may be some circumstances where the cost would be permissible, it is likely that those circumstances will be rare. Grantees, therefore, will have to make a compelling case that the unique circumstances they have identified would justify these costs as reasonable and necessary.

To evaluate the appropriateness of using PRC 014 funds, the following must be considered:

1. **Is a working lunch necessary?** Before deciding that a working lunch is necessary, plan the agenda and, consistent with these guidelines, determine if there are alternatives to working through lunch in order to accomplish all the key business of the conference or meeting.
2. **Is the portion of the agenda to be carried out during lunch substantive and integral to the overall purpose of the conference or meeting?** Attendance during a working lunch must be necessary to ensure attendees' full participation in substantive discussions, lectures, or speeches that are integral to the purpose of the meeting or conference.
3. **Is there a genuine time constraint that requires the working lunch?** If a conference or meeting agenda could, without unduly disrupting attendee schedules or making the day unreasonably long, ex. starting an hour earlier or ending an hour later, a working lunch might not be justified. If, however, a day-long meeting has been designed to save lodging costs and some

participants must travel a considerable distance to attend, a working lunch might be appropriate because, absent the working lunch, it would not be possible for the host to cover the entire agenda and still provide participants sufficient time to return home in order to avoid the additional costs of lodging.

4. **If a working lunch is necessary, is the cost of the working lunch reasonable?** A working lunch, when necessary, must be reasonable in cost. Lunches that include extravagant components would not only raise appearance concerns, but also violate the requirements of the Education Department General Administrative Regulations.
5. **Has the meeting or conference host carefully documented that a working lunch is both reasonable and necessary?** If it has been determined that a working lunch is reasonable and necessary, the host should carefully document its justification for using funds for this purpose, including any cost savings that result in considerable cost savings compared to paying for meals during a working lunch.

It is important to note that PRC 014 funds are used to meet federal cost sharing or matching requirements and, therefore, assume the characteristics of federal funds. Supplant means to take the place of. Federal funds must supplement and not supplant state or local funds. Federal funds may not free up state or local dollars for other purposes but should create or augment programs to an extent not possible without federal dollars. The following items from the Office of State Budget and Management provide state requirements and limitations when state funds are utilized.

1. The meeting is planned in detail in advance, with a formal agenda.
2. There is a written invitation to participants.
3. Excess travel subsistence is unallowable and such meetings must be held in state facilities when available.
4. State funds to provide promotional or gift items to be distributed are unallowable.
5. State funds to support or underwrite a rally, celebration, reception, employee appreciation activity, or similar functions are unallowable.
6. State funds to support or underwrite a meeting, assembly, conference, seminar, or similar function by whatever name called that promotes any cause or purpose other than the mission and objective of the department are unallowable.

Although 2 CFR 200 – Uniform Grant Guidance and the North Carolina State Budget Manual provide these regulations, it is important to note that local education agencies may be more restrictive in program implementation.

# PRC 064 – CTE Grade Expansion Program Grant

**Purpose:** The purpose of the grant is to provide funds for employing additional licensed personnel in career and technical education areas, career development coordination areas, and support service areas necessary for expanding the CTE program to sixth and seventh grade students (G.S. 115C-64.17).

## Eligibility

LEAs applying for the grant shall submit an application that includes at least the following:

1. A plan for expansion of the CTE program to sixth and seventh grade students, including the specific programs that will be expanded, the significance of CTE in the local school administrative unit, and how a grade expansion would enhance the education program and the community.
2. A request for the amount of funds, a description of how the funds will be used, and any other sources of funds available to accomplish the purposes of this program.
3. A proposed budget that provides detail on the use of the amount of funds to add personnel, increase career development efforts, and provide support services.
4. A strategy to achieve meaningful analysis of program outcomes due to the receipt of grant funds under this section.

## Formula

Funds appropriated shall be allocated to selected local school administrative units as competitive grants of up to seven hundred thousand dollars (\$700,000) for the 2017-2018 fiscal year and to the extent funds are available up to one million dollars (\$1,000,000) for the 2018-2019 fiscal year and subsequent years.

## Compliance Requirements

Grant funds shall be used only for employing additional licensed personnel in career and technical education areas, career development coordination areas, and support service areas necessary for expanding the CTE program to sixth and seventh grade students. The funds may be used for CTE programs at one or more schools in the local school administrative unit.

Each grant recipient shall submit to the Department of Public Instruction, Division of Career and Technical Education, an annual report for the preceding year in which grant funds were expended that provides at least the following information on the program for sixth and seventh grade students:

1. The use of grant funds, including the CTE programs and courses that have been expanded in the local school administrative unit to include sixth and seventh grade students.
2. The number of students enrolled in CTE courses as part of the expansion.

3. The number of students who subsequently enrolled in CTE courses in high school.
4. The number of students who subsequently participated in internships, cooperative education, or apprenticeship programs.
5. The number of students who subsequently earned college credit and approved industry certification and credentials.
6. Any other information the Division of Career and Technical Education deems necessary.

The Superintendent of Public Instruction shall provide a report to the Commission by October 15 of each year based on the information reported. The report should include how the grant recipients compare to CTE programs statewide and whether the programs are aligned with the Master Plan for Career and Technical Education adopted by the State Board.

# PRC 083 – CTE Credential Program Support

**Purpose:** PSU funding to provide students an opportunity to obtain industry recognized credentials.

## Eligibility

A PSU who has students who are enrolled in career and technical education courses.

## Formula

Funding shall be distributed based on the PSUs current year enrollment in courses that are approved in NC State Board of Education Policy SCOS-005 and Local Courses/Pathways approved in Federally required Local Applications that lead to a credential.

## Compliance Requirements

Grant funds shall be used in order to comply with G.S. 115C-156.2. Industry certifications and credentials program. Students are encouraged to enroll in and successfully complete rigorous coursework and credentialing processes in career and technical education to enable success in the workplace. To attain this goal, to the extent funds are made available for this purpose, students shall be supported to earn State Board of Education approved industry certifications and credentials as follows:

1. Students enrolled in public schools and in career and technical education courses shall be exempt from paying any fees for one administration of examinations leading to industry certifications and credentials pursuant to rules adopted by the State Board of Education.
2. Each school year, at such time as agreed to by the Department of Commerce and the State Board of Education, the Department of Commerce shall provide the State Board of Education with a list of those occupations in high need of additional skilled employees. If the occupations identified in such list are not substantially the same as those occupations identified in the list from the prior year, reasonable notice of such changes shall be provided to local school administrative units.
3. Local school administrative units shall consult with their local industries, employers, business advisory councils, and workforce development boards to identify industry certification and credentials that the local school administrative unit may offer to best meet State and local workforce needs.

**Use of Funds: Types of Expenditures**

CTE Credential Program Support funds may be used to support the following certification and credential related activities:

A. Business & Industry Credentials: allotted funds should be used to provide at least one credential opportunity for each CTE student enrolled in a credential bearing course. Credential assessment and related purchases should use object code 351.

- i. Funds can be used to pay for credential assessment fees or vouchers that allow students to take an industry assessment. Additionally, funds may be used to provide students an opportunity to retake an assessment. Funds may not be used to purchase credential opportunities for teachers using this object code.
- ii. Credential test prep materials can be purchased using these funds. Credential test preparation resources include items such as sample credential assessments or credential assessment software prep packages that are aligned to the industry credential and help students improve their chances for success. These materials can only be purchased if the district offers the related credential to all students. Any tangible test prep materials will become property of the district and does not become property of the student.
- iii. Funds may be used to transport students to a testing center to take a credential assessment.

B. Student Credentials: CTE funds may be utilized to purchase credentialing opportunities for high school students enrolled in CCP CTE Pathway courses that offer a credential. Purchases of credentials for CTE CCP students should use object code 351.

**Chart of Accounts**

Purpose Code	Object Code	Title	083
5120	333	CTE - Field Trips (Transportation to and from certifying agency)	*
5120	342	CTE – Postage (ex: mailing welding sample)	*
5120	351	CTE – Tuition Fees (Credential Opportunity)	*
5120	411	CTE – Supplies and Materials (Credential Prep Materials ONLY)	*

# Federal Career and Technical Education Funds

## PRC 017 – Program Development, Coordination, Implementation, or Improvement

**Purpose:** The purpose of the Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act (Perkins V) is to develop more fully the academic knowledge and technical and employability skills of secondary education students and postsecondary education students who elect to enroll in Career and Technical Education programs and programs of study. The emphasis should be on the development, coordination, implementation, or improvement of CTE programs. PRC 017 fund can be used for CTE students in grades 5 – 12 and postsecondary students.

### Eligibility

Each LEA is entitled to funding based on approval of the local application (CTE Local Application System) by the Department of Public Instruction. The Local Application must be approved prior to the LEA receiving the allotment.

### Formula

Allocations will be made to LEAs based on a formula, which includes the following factors.

- 1) 70% shall be allotted based upon the proportion of children in poverty ages 5-17 from the preceding fiscal year.
- 2) 30% shall be allotted based upon the proportion of children ages 5-17 from the preceding fiscal year.

Any LEA earning less than \$15,000, based on the formula, must enter a consortium with other LEAs, or be granted a waiver from the minimum grant requirement to be eligible for a grant.

*All PSUs must have an approved CTE local application to receive federal funding.*

## Compliance Requirements

Programs, services, and activities supported with these funds may not be used to maintain the status quo, but to develop, coordinate, implement or improve CTE programs.

### 1) Activities Allowed

- A. Funds are expended in accordance with an approved line-item budget that is supported by strategies and activities described in the Local Application System (LAS). This budget is submitted in the Local Budget and Amendment System (LBAAS) and managed through the North Carolina Comprehensive Continuous Improvement Plan(NCCCCIP).
- B. Budget amendments must be submitted to the Regional Coordinator for approval if any of the following occur:
  - i. A departure from the program described in the local application;
  - ii. Establishment of a new line-item;
  - iii. The deletion of an established line-item; or
  - iv. The transfer of funds from one line-item to another for the total year is more than 10% of the total budget.
  - v. The BAAS system requires a quantity and per unit designation along with a detailed justification in line items 461, 462, 541, and 542. This includes the submission of the planning budget and revisions that may occur during the year.
- C. The local application, as approved by the local board of education and superintendent must meet the following criteria as per the Assurances and Certifications, and expenditures must be in alignment with the approved local application. The local application must include the components as outlined in the Local Application section found in chapter 1 of this guide.

### 2) Activities Not Allowed

- A. No more than 5% of the total allotment of PRC 017 funds may be used for administrative costs associated with the administration of activities assisted with Perkins funds. Administrative costs include funds expended for indirect costs as well as costs associated with the administration of the CTE program (6120 purpose codes).
- B. As stated in the *State Salary Manual, Extended Day and Extra Pay*, “Any work that a teacher does in the confines of the school day, which is established by the local board of education, does not constitute extended day and therefore makes this time ineligible for extra duty pay. State funds may **not** be used to pay certified instructional personnel for a planning period that is outside of the regular instructional day. Therefore, if a school decides to require a teacher to teach an additional class and to schedule their planning period after the regular instructional day, no State funds may be used to provide additional compensation.” In addition, if personnel are scheduled to teach an additional period during the school day, the additional compensation may not be paid from PRC 017.
- C. The use of federal Career and Technical Education funds (PRC 017) for income generating production work is prohibited. PRC 017 funds may not be utilized to purchase supplies and materials for production work. If these funds are utilized to purchase the supplies/materials, the proceeds including profit are considered program income and must be refunded to the Federal Awarding Agency. (Uniform Grant Guidance, Section 200.307, December 2014)
- D. Dependent Care costs

- 3) Period of Availability of State Funds (34 CFR 76.708)  
All funds obligated for the current fiscal year must be expended in the current fiscal year.
- 4) Procurement & Suspension & Disbarment (34 CFR 76.707)  
Obligations must be incurred in accordance with state purchasing requirements.

### Use of Funds: Requirements

Perkins V requires that funds be used to support CTE programs that are of sufficient size, scope, and quality to be effective and that—

- 1) Provide career exploration and career development activities through an organized, systematic framework designed to aid students, including in the middle grades, before enrolling and while participating in a career and technical education program, in making informed plans and decisions about future education and career opportunities and programs of study, which may include—
  - A. introductory courses or activities focused on career exploration and career awareness, including non-traditional fields;
  - B. readily available career and labor market information, including information on—
    - i. occupational supply and demand;
    - ii. educational requirements;
    - iii. other information on careers aligned to state, local, or tribal (as applicable) economic priorities; and
    - iv. employment sectors;
  - C. programs and activities related to the development of student graduation and career plans;
  - D. career guidance and academic counselors that provide information on postsecondary education and career options;
  - E. any other activity that advances knowledge of career opportunities and assists students in making informed decisions about future education and employment goals, including non-traditional fields; or
  - F. providing students with strong experience in, and comprehensive understanding of, all aspects of an industry;
- 2) Provide professional development for teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals, which may include—
  - A. professional development on supporting individualized academic and career and technical education instructional approaches, including the integration of academic and career and technical education standards and curricula;
  - B. professional development on ensuring labor market information is used to inform the programs, guidance, and advisement offered to students, including information provided under section 15(e)(2)(C) of the Wagner-Peyser Act (29 U.S.C. 491–2(e)(2)(C));
  - C. providing teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals, as appropriate, with opportunities to advance knowledge, skills, and understanding of all

- aspects of an industry, including the latest workplace equipment, technologies, standards, and credentials;
  - D. supporting school leaders and administrators in managing career and technical education programs in the schools, institutions, or local educational agencies of such school leaders or administrators;
  - E. supporting the implementation of strategies to improve student achievement and close gaps in student participation and performance in career and technical education programs;
  - F. providing teachers, faculty, specialized instructional support personnel, career guidance and academic counselors, principals, school leaders, or paraprofessionals, as appropriate, with opportunities to advance knowledge, skills, and understanding in pedagogical practices, including, to the extent the eligible recipient determines that such evidence is reasonably available, evidence-based pedagogical practices;
  - G. training teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals, as appropriate, to provide appropriate accommodations for individuals with disabilities, and students with disabilities who are provided accommodations under the Rehabilitation Act of 1973 (29 U.S.C. 701 et seq.) or the Individuals with Disabilities Education Act;
  - H. training teachers, faculty, specialized instructional support personnel, career guidance and academic counselors, and paraprofessionals in frameworks to effectively teach students, including a particular focus on students with disabilities and English learners, which may include universal design for learning, multi-tier systems of supports, and positive behavioral interventions and support; or
  - I. training for the effective use of community spaces that provide access to tools, technology, and knowledge for learners and entrepreneurs, such as makerspaces or libraries;
- 3) Provide within career and technical education the skills necessary to pursue careers in high-skill, high-wage, or in-demand industry sectors or occupations;
  - 4) Support integration of academic skills into career and technical education programs and programs of study to support—
    - A. CTE participants at the secondary school level in meeting the challenging State academic standards adopted under section 1111(b)(1) of the Elementary and Secondary Education Act of 1965 by the State in which the eligible recipient is located; and
    - B. CTE participants at the postsecondary level in achieving academic skills;
  - 5) Plan and carry out elements that support the implementation of career and technical education programs and programs of study and that result in increasing student achievement of the local levels of performance established under section 113, which may include—
    - A. a curriculum aligned with the requirements for a program of study;
    - B. sustainable relationships among education, business and industry, and other community stakeholders, including industry or sector partnerships in the local area, where applicable, that are designed to facilitate the process of continuously updating and aligning programs of study with skills that are in demand in the State, regional, or local economy, and in collaboration with business outreach staff in one-stop centers, as defined in section 3 of the Workforce Innovation and Opportunity Act (29 U.S.C. 3102), and other appropriate organizations, including community-based and youth-serving organizations;
    - C. where appropriate, expanding opportunities for CTE concentrators to participate in accelerated learning programs (as described in section 4104(b)(3)(A)(i)(IV) of the

Elementary and Secondary Education Act of 1965 (20 U.S.C. 7114(b)(3)(A)(i)(IV)), including dual or concurrent enrollment programs, early college high schools, and the development or implementation of articulation agreements as part of a career and technical education program of study;

- D. appropriate equipment, technology, and instructional materials (including support for library resources) aligned with business and industry needs, including machinery, testing equipment, tools, implements, hardware and software, and other new and emerging instructional materials;
- E. a continuum of work-based learning opportunities, including simulated work environments;
- F. industry-recognized certification examinations or other assessments leading toward a recognized postsecondary credential;
- G. efforts to recruit and retain career and technical education program teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, and paraprofessionals;
- H. where applicable, coordination with other education and workforce development programs and initiatives, including career pathways and sector partnerships developed under the Workforce Innovation and Opportunity Act (29 U.S.C. 3101 et seq.) and other Federal laws and initiatives that provide students with transition-related services, including the Individuals with Disabilities Education Act;
- I. expanding opportunities for students to participate in distance career and technical education and blended- learning programs;
- J. expanding opportunities for students to participate in competency-based education programs;
- K. improving career guidance and academic counseling programs that assist students in making informed academic and career and technical education decisions, including academic and financial aid counseling;
- L. supporting the integration of employability skills into career and technical education programs and programs of study, including through family and consumer science programs;
- M. supporting programs and activities that increase access, student engagement, and success in science, technology, engineering, and mathematics fields (including computer science and architecture) for students who are members of groups underrepresented in such subject fields;
- N. providing career and technical education, in a school or other educational setting, for adults or out-of- school youth to complete secondary school education or upgrade technical skills;
- O. supporting career and technical student organizations, including student preparation for and participation in technical skills competitions aligned with career and technical education program standards and curricula;
- P. making all forms of instructional content widely available, which may include use of open educational resources;
- Q. supporting the integration of arts and design skills, when appropriate, into career and technical education programs and programs of study;

- R. partnering with a qualified intermediary to improve training, the development of public-private partnerships, systems development, capacity-building, and scalability of the delivery of high-quality career and technical education;
  - S. support to reduce or eliminate out-of-pocket expenses for special populations participating in career and technical education, including those participating in dual or concurrent enrollment programs or early college high school programs, and supporting the costs associated with fees, transportation, childcare, or mobility challenges for those special populations; or
  - T. other activities to improve career and technical education programs; and
- 6) Develop and implement evaluations of the activities carried out with funds under this part, including evaluations necessary to complete the comprehensive needs assessment required under section 134(c) and the local report required under section 113(b)(4)(B).

### Use of Funds: Types of Expenditures

PRC 017 funds can only be used to **supplement** the instructional program. These funds are not to be used to **supplant** state funds. *Supplant means to take the place of. Federal funds must supplement and not supplant state or local funds. Federal funds may not free up state or local dollars for other purposes but should create or augment programs to an extent not possible without federal dollars.* **Appendix C** provides allowable line item codes for expenditures of funds.

When using Perkins V funds for activities required by the Act, the following are examples of the kinds of expenditures that are allowable. These funds may be used to support the following activities when included in the Local Application and consistent with 2 CFR 200 Subpart E Cost Principles and 34 CFR 76.530 General Cost Principles:

- 1) Personnel
  - A. CTE staff salaries and benefits for
    - i. Teachers
    - ii. Career Development Coordinators
    - iii. Special Populations Coordinators
    - iv. Instructional Management Coordinators
    - v. Teacher Assistants
    - vi. Technical Assistants

Note: Benefits includes Object Code 233 – Employer’s Unemployment Ins (Limited to 1% of salaries)
  - B. Personnel employed through these funds are subject to 2 CFR 200.430 Compensation-Personal Services requirements. **Appendix F**
  - C. Staff travel for CTE instructional and support services personnel for job-related, non-personnel development activities required to carry out the duties of the position
  - D. Professional development activities – expenses approved by the LEA necessary for CTE staff to participate in professional development related to their areas(s) of responsibility
    - i. Travel
    - ii. Meals
    - iii. Lodging
    - iv. Registration fees
    - v. Substitute costs required to enable a CTE teacher to participate in a professional development activity

- 2) Program Development, Implementation, and Improvement
  - A. Services for special populations students, which include the purchase of supplies, software, and hardware necessary for the provision of special populations services within the CTE program
  - B. Career development coordination services, which include the purchase of supplies, software, and hardware necessary for the provision of career development services within the CTE program
  - C. Support for a comprehensive, systematic career awareness program beginning in fifth grade.
  - D. Support of the CTE curriculum instructional management system, which includes the purchase of supplies, software, and hardware necessary for the implementation of curriculum instructional management within the CTE program.
  - E. Support for dual enrollment (allowable expenses only) and articulation.
  - F. Equipment and Instructional Aids
    - i. Only instructional equipment, materials, and/or supplies being used directly by students in a CTE program may be purchased with these funds. **Appendix F** *has inventory forms that might be used to properly account for the equipment from purchase until appropriately sold or discarded.*
    - ii. Equipment may be used for other instructional purposes if such does not interfere with the primary use.
    - iii. The *Career and Technical Education Equipment and Technical Guide* identifies equipment standards for each program area and course within CTE and should be used in determining equipment needs for funded programs. 2 CFR 200.439. **Appendix D**
    - iv. Curriculum materials include supplemental textbooks and other audiovisual supplies and materials. **State-adopted or “primary use” textbooks and/or digital materials may not be purchased with these funds. Textbooks and/or digital materials should be purchased through state textbook and digital materials allocations.**
  - F. Activities involving academic integration
  - G. Career-themed learning communities
  - H. Support for nontraditional students
  - I. Career awareness activities beginning at grade 5
- 3) Business-related Expenses
  - A. Contracted services
  - B. Advertising
  - C. Printing/reproduction costs
  - D. Mobile communication
  - E. Postage expenses incurred in conducting follow-up activities on CTE program concentrators, if not provided by the LEA or school
  - F. Telecommunications expenses
  - G. Repairs and labor
- 4) Student-related expenses

- A. Transportation/field trips
    - i. Substitute Teacher Pay: To free CTE teacher to supervise students on an approved field trip.
    - ii. Staff Travel, Subsistence and Registration Fees: To be paid for CTE teacher expenses incurred during the performance of official duties on an approved field trip.
      - (a) Field trip must be supervised by at least one qualified/licensed Career and Technical Education teacher. Supervision includes being present and an active chaperone during the field trip.
      - (b) Expenses for chaperones (in addition to CTE teachers), necessary to comply with local board policies for supervision of students, may be paid from CTE funds when those chaperones are supervising CTE students on approved field trip. Chaperones should be other CTE personnel or, when CTE personnel are not available, other school system personnel. Non-school system personnel may not be paid from CTE funds to chaperone students. Non-school personnel expenses may be paid from other sources per local guidelines and policies.
    - iii. Student Transportation: To be paid for costs incurred in transporting CTE students to and from an approved field trip. If an overnight field trip, student subsistence is a local responsibility.
  - B. Work-based learning insurance
  - C. Hepatitis B Virus Immunization for applicable programs
  - D. Student background checks for clinical internships
  - E. Supplementary textbooks
  - F. Library books
  - G. Examination Fees for industry standard credentials. Use object code 351 for these purchases. **(Only allowable if PRC 083 allotment has been expended)**
- 5) Career and Technical Student Organizations (CTSOs) Activities: Federal CTE funds may be used to support Career and Technical student organization activities as outlined below, however, **these funds should supplement and not replace currently utilized resources:**
- A. Stipends for CTE teachers serving as a CTSO Advisor. The maximum allowable amount of the stipend is **\$1,000** per advisor per year, for CTSOs defined on the NC CTE website as a recognized CTSO. For further guidance, please see **Appendix K**.
  - B. Career and Technical Student Organization Items Required for Competition: To cover the cost of supporting career and technical student organizations, including student preparation for and participation in technical skills competition aligned with career and technical education program standards and curricula. **The purchase of CTSO jackets or other clothing, even if ownership is retained by the LEA, school, or chapter, is prohibited with these funds.** Affiliate CTSO membership fees are allowable from this fund source. **LEA should use Object Code 361** for affiliate CTSO membership fees. Individual CTSO membership fees may not be paid from this fund source.
  - C. Regional and State Participation (Local policy may be more restrictive.)
    - i. Substitute Teacher Pay: To free Career and Technical Student Organization advisors to supervise students at state-approved student organization activities held on a regional or statewide basis.
    - ii. Staff Travel, Subsistence and Registration Fees: To be paid to Career and Technical Student Organization advisors for expenses incurred during the

performance of official duties at state-approved student organization activities held on a regional or statewide basis.

1. CTSOs must be supervised by at least one qualified/licensed Career and Technical Education teacher who must function as the advisor(s) of record throughout the year. Supervision includes being present and an active advisor at regional and/or state CTSO events when a chapter participates in these events.
  2. Expenses for chaperones (in addition to CTSO Advisor(s)), necessary to comply with local board policies for supervision of students, may be paid from CTE funds when those chaperones are supervising CTE students at state or national CTSO events. Chaperones should be other CTE personnel or, when CTE personnel are not available, other school system personnel. Non-school system personnel may not be paid from CTE funds to chaperone students. Non-school personnel expenses may be paid from other sources per local guidelines and policies.
- iii. Student Travel, Hotel, and Registration Fees: To be paid for costs incurred for student registration and for transporting CTE students to and from regional and state CTSO competition, or for students who are state officer candidates, or for students serving as state officers if support is not currently provided by the state Career Technical Student Organization. If conference requires an overnight stay, student hotel may be paid from these funds. Meals may not be paid from this fund source. Please see **Appendix L** for more information regarding current levels of support for officers.
- D. National CTSO Competition/National Officers: The following costs are eligible expenditures for CTSO activities at the national level for competing CTE students, and for CTE students attending the conference as state or national officers if funding is not already provided by the state/national CTSO. (Local policy may be more restrictive.) Please see **Appendix L** for more information regarding current levels of support for officers.
- i. Substitute Teacher Pay: To free student organization advisor(s) to supervise students eligible to compete in national competitive events and students who are national officer candidates.
  - ii. Staff Travel, Subsistence, and Registration Fees: To pay round trip expenses for advisor(s) to supervise students eligible to compete in national competitive events and to supervise students who are national officer candidates.
    1. CTSOs must be supervised by at least one qualified/licensed Career and Technical Education teacher who must function as the advisor(s) of record throughout the year. Supervision includes being present and an active advisor at national CTSO events when a chapter participates in these events.
    2. Expenses for chaperones (in addition to CTSO Advisor(s)), necessary to comply with local board policies for supervision of students, may be paid from CTE funds when those chaperones are supervising CTE students at state or national CTSO events. Chaperones should be other CTE personnel or, when CTE personnel are not available, other school system personnel. Non-school system personnel may not be paid from CTE funds to chaperone students. Non-school personnel expenses may be paid from other sources per local guidelines and policies.
  - iii. Student Travel, Hotel, And Registration Fees: To be paid for costs incurred for student registration and for transporting CTE students to and from national CTSO competition. If conference requires an overnight stay, student hotel may be paid from these funds. Meals may not be paid from this fund source.

- 6) **National Technical Honor Society Support: Stipends for CTE teachers serving as an NTHS Advisor.** The maximum allowable amount of the stipend is \$1,000 per advisor per year, for NTHS. For further guidance, please see **Appendix M**.
  
- 7) Career and College Promise: Local community colleges receive state and federal funding to provide CTE post-secondary opportunities for high school students. Specific funding includes a base allotment and FTE (full-time equivalency) allotment. As part of the base allotment, community colleges receive funding for curriculum instruction, continuing education, and instructional and academic support. The FTE allotment is based on the number of students served and generates instructional resources and equipment funding to support these students. In addition, categorical funding (Perkins) is provided for additional support to the program. Due to the state and federal funding provided through the North Carolina Community College System, the use of LEA CTE funds to pay for CCP expenses are limited as follows:
  - A. Personnel: CTE funds may not be utilized to employ community college instructors, technical assistants, facilitators, or any other personnel for CCP courses.
  - B. Textbooks: CTE funding is not available for CCP or any other textbooks. Community colleges and the LEA must work together to determine how to pay for students' textbooks.
  - C. Transportation: CTE funds are not available to provide student transportation. LEAs may help alleviate transportation costs by hosting college-level courses taught by community college faculty on the high school campus.
  - D. Fees: CTE funds may not be utilized for student fees. The community college and LEA must work together to minimize additional student fees.
  - E. Equipment/Materials and Supplies/Rentals/Leases:
    - i. If the CCP CTE course is located **on the community college campus**, CTE funds may be utilized to purchase materials and supplies only if they are not consumable and become the property of the LEA. Equipment, rentals and leases are not allowable when the CCP course is on the community college campus.
    - ii. CTE funds may be utilized to purchase CTE CCP equipment, materials and supplies, rentals and leases and credential test preparation resources if they are **located on the high school campus**. Equipment and tangible supplies must remain the property of the LEA.
  - F. Professional Development: This expense is allowable if the professional development is specifically for community college AND CTE teachers. Funds may not be utilized to cover professional development expenses for CCP instructors only.
  - G. Student Credentials: CTE funds may be utilized to purchase credentialing opportunities for high school students enrolled in CCP CTE Pathway courses that offer a credential. Purchases of credentials for CTE CCP students should use object code 351. **(Only allowable if PRC 083 allotment has been expended)**
  - H. CTSO Participation: Students enrolled in CCP courses may participate in the respective CTSO available at their high school.

To ensure all students are provided the opportunity to participate in post-secondary education opportunities such as CTE CCP, it is imperative that the LEA and local community college work collaboratively to minimize, if not eliminate, the expense to the student. In accordance with Perkins V legislation, collaboration should include the identification and removal of barriers or challenges to ensure special population student participation and success. Although CTE funds may not be allowable for all CTE CCP expenses, it is important to note that local funds may be utilized. The collaboration mentioned

in this section shall be documented through a local Memorandum of Understanding (MOU) outlining the responsibility (including fiscal responsibility) of the LEA and community college.

If an LEA offers Workforce Continuing Education (WCE) CTE courses, the above guidance should be used to make funding decisions.

## Definitions

1. *All aspects of an industry*: Strong experience in, and comprehensive understanding of, the industry that the individual is preparing to enter.
2. *Articulation agreement*: A written commitment that is agreed upon at the state level or approved annually by the lead administrators of a secondary institution and a postsecondary institution, or a sub baccalaureate degree granting postsecondary institution and a baccalaureate degree granting institution; and to a program that is designed to provide students with a non-duplicative sequence of progressive achievement leading to technical skill proficiency, a credential, a certificate or a degree and is linked through credit transfer agreements between the two institutions.
3. *Average Daily Membership*: The sum of the number of days in membership for all students in individual Local Education Agencies (LEAs), divided by the number of school days in the term.
4. *Capitalized Equipment*: An item described as a material unit that meets all of the following criteria:
  - A. It is non-expendable, that is if damaged or some of its parts are lost or worn out it is usually more feasible to repair it than replace it with an entirely new unit;
  - B. It has a life of more than one year;
  - C. It represents an acquisition cost of \$5,000 or more per unit.

LEAs may designate a fixed asset threshold lower than \$5,000. If, for example, an LEA sets a \$500 fixed asset threshold and labels all items costing \$500 or more that meet criteria (1) and (2) above, those items would be identified as capitalized equipment. Capitalized equipment should be inventoried. Use object codes 541 or 542 for capitalized equipment.

5. *Career guidance and academic counseling*: provides access for students (and, as appropriate, parents and out-of-school youth) to information regarding career awareness exploration opportunities and planning with respect to an individual's occupational and academic future; provides information to students (and, as appropriate, parents and out-of-school youth) with respect to career options, financial aid, job training, secondary and postsecondary options (including associate and baccalaureate degree programs), dual or concurrent enrollment programs, work-based learning opportunities, early college high schools, financial literacy, and support services, as appropriate; and may provide assistance for special populations with respect to direct support services that enable students to persist in and complete career and technical education, programs of study, or career pathways.
6. *Career and Technical Education (CTE)*: organized educational activities that—
  - A. offer a sequence of courses that—
    - i. provides individuals with rigorous academic content and relevant technical knowledge and skills needed to prepare for further education and careers in current or emerging professions, which may include high-skill, high-wage, or in-demand industry sectors or occupations, which shall be, at the secondary level, aligned with the challenging State

- academic standards adopted by a State under section 1111(b)(1) of the Elementary and Secondary Education Act of 1965;
    - ii. provides technical skill proficiency or a recognized postsecondary credential, which may include an industry-recognized credential, a certificate, or an associate degree; and
    - iii. may include prerequisite courses (other than a remedial course) that meet the requirements of this subparagraph;
  - B. include competency-based, work-based, or other applied learning that supports the development of academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, employability skills, technical skills, and occupation-specific skills, and knowledge of all aspects of an industry, including entrepreneurship, of an individual;
  - C. to the extent practicable, coordinate between secondary and postsecondary education programs through programs of study, which may include coordination through articulation agreements, early college high school programs, dual or concurrent enrollment program opportunities, or other credit transfer agreements that provide postsecondary credit or advanced standing; and
  - D. may include career exploration at the high school level or as early as the middle grades (as such term is defined in section 8101 of the Elementary and Secondary Education Act of 1965).
- 7. *Career and Technical Student Organizations (CTSO)*: Those organizations for individuals enrolled in CTE programs, which engage in activities as an integral part of the instructional program. Such organizations may have State and national units, which aggregate the work and purposes of instruction in CTE at the local level. The following organizations currently exist in the program areas defined for Career and Technical Education in North Carolina:
  - Agriculture Education: *FFA, The Organization for Agricultural Education Students*;
  - Business, Finance, and Marketing Education: *FBLA, Future Business Leaders of America; DECA, An Association of Marketing Students*;
  - Computer Science, IT, and Technology Education: *FBLA, Future Business Leaders of America; SkillsUSA; TSA, Technology Student Association*;
  - Family Consumer Sciences Education: *FCCLA, Family, Career, and Community Leaders of America*;
  - Health Science Education: *HOSA, an Organization for Future Health Professionals*;
  - Trade & Industrial Education: *SkillsUSA*.
- 8. *Concentrator*: a student who has completed a concentrator course in an approved Career Pathway.
- 9. *Concentrator Course*: A second- or third-level course that builds upon skills acquired in a prerequisite course.
- 10. *CTE Participant*: an individual who completes not less than one course in a career and technical education program or program of study.
- 11. *Disbarment*: To take the grant award away from the recipient.
- 12. *Eligible Recipient*: A local educational agency (including a public charter school that operates as a local educational agency), an area Career and Technical Education school, an educational service agency, or a consortium, eligible to receive assistance under the Act's provisions for distributing funds to secondary school programs, or, an eligible institution or consortium of eligible institutions eligible to receive assistance under the Act's provisions for distribution of funds for postsecondary Career and Technical Education programs.
- 13. *Instructional Management System*: An electronic system that improves the instructional process by providing formative and summative assessments, documents student learning, and improves student achievement.

14. *Indirect Costs*: Those costs that have been incurred for common or joint purposes. Typical examples of indirect costs may include certain State/local-wide central service costs, general administration of the grantee department or agency, accounting and personnel services performed within the grantee department or agency, depreciation or use allowances on buildings and equipment, the costs of operating and maintaining facilities, etc. **Appendix I**
15. *Local Application System (LAS)*: A web-based application used to complete and submit the application for federal and state CTE funding in North Carolina.
16. *Maintenance of Effort*: The CTE expenditures per student in the current fiscal year were equal to or greater than that of the previous fiscal year.
17. *Month of Employment (MOE)*: A unit of employment corresponding to a calendar month. Local Boards of Education, by authority of G.S. 115C-302. 1(b), determine the term of employment for their Career and Technical Education teachers. Full time positions can be from 10 to 12 months of employment. For example: 10 months of employment equal one full time position for an employment period of 10 calendar months.
18. *Non-Capitalized Equipment*: A material unit purchased as an initial, additional and replacement item of equipment for both instructional and support areas whose small unit cost and/or lease/purchase arrangement makes it inadvisable to capitalize the item.
19. *Performance Measures and Standards*: CTE performance indicators developed for North Carolina and identified in the LAS in response to the indicators of performance mandated by The Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act (Perkins V) **Appendix E**
20. *School Facilities*: Classrooms and related facilities (including initial equipment) and interests in lands on which such facilities are constructed. Such term shall not include any facility intended primarily for events for which admission is to be charged to the general public.
21. *Special Populations*:
  - A. Individuals with disabilities
  - B. Individuals from economically disadvantaged families, including low-income youth
  - C. Individuals preparing for nontraditional fields
  - D. Single parents, including single pregnant women
  - E. Out-of-workforce individuals
  - F. English learners
  - G. Homeless individuals described in section 725 of the McKinney-Vento Homeless Assistance Act
  - H. Youth who are in, or have aged out of, the foster care system
  - I. Youth with a parent who is a member of the armed forces; and is on active duty.
22. *Supplant*: To take the place of. Federal funds must supplement and not supplant state or local funds. Federal funds may not free up state or local dollars for other purposes but should create or augment programs to an extent not possible without federal dollars.
23. *Supplemental Textbooks*: Textbooks that enhance the instructional program but are not considered the primary textbook for the course.
24. *Support Services*: The term support services means services related to curriculum modification, equipment modification, classroom modification and supportive personnel including CIMCs, SPCs and CDCs.

## Travel Regulations

### Purpose

Section 5 of the State Budget Manual, “Travel Policies and Regulations,” as published by the Office of State Budget and Management, <http://www.osbm.nc.gov/>, sets forth travel policies and regulations establishing authorization for, and reimbursement of, expenditures for official travel. The following policies and regulations come from Section 5 of the State Budget Manual as adopted to meet the requirements of local education agencies for travel policies and regulations for authorization from state and federal funds administered by the State Board of Education.

### Registration Fees

Conference registration fees (no maximum) may be paid if supported by a valid receipt or invoice. Regulations stipulate that registration fees are not to exceed the actual amount expended as shown by a valid receipt or invoice. This rule applies to in-state or out-of-state conferences. Employees may not claim separate reimbursement for meals included in registration fees when the cost of the meals are included as part of a registration fee.

### Subsistence Expenses

The daily maximum allowable statutory rate for the reimbursement of travel and subsistence costs for official business is **\$135.60** for in-state travel and **\$154.90** for out-of-state travel. The following shall be used for reporting allowable subsistence expenses while traveling on official school unit business:

	<i>In State</i>	<i>Out of State</i>
<i>Breakfast</i>	10.10	10.10
<i>Lunch</i>	13.30	13.30
<i>Dinner</i>	23.10	26.30
<i>Lodging (Actual cost up to)</i>	89.10	105.20
<b>TOTAL</b>	<b>\$135.60</b>	<b>\$154.90</b>

**Lodging**

Payment of sales tax, local tax, or service fees applied to the cost of lodging is to be paid in addition to the daily subsistence amount. The employee may exceed the ceiling allocated for lodging without approval for over expenditure provided that the total lodging and food reimbursement does not exceed the maximum allowed per day.

Written approval by an official designated by the local superintendent must be obtained in order to qualify for reimbursement for overnight stay. Excess lodging authorizations must be obtained in advance from the local superintendent or designee.

Requests for reimbursement must be filed within thirty days after the travel period ends.

Specific dates of lodging must be listed on the reimbursement request and substantiated by a receipt from a commercial lodging establishment, not to exceed \$89.10 per night for in-state or \$105.20 per night for out-of-state.

The statutory subsistence rate is inclusive of personal gratuities, except baggage and handling tips, which may be claimed for porters at terminals and hotels as other expenses.

**Meals**

Each meal reimbursement must be listed on the reimbursement request. Tips for meals are included in the food allowance. Times of departure and arrival must be listed on the reimbursement request. The costs of meals included in other related activities (registration fees, conference costs, hotel registration, etc.) may not be duplicated in reimbursement requests.

Employees may receive *allowances for meals for partial days of travel* when the partial day is the day of departure or the day of return. To be eligible, the employee must:

- Breakfast      Depart duty station prior to 6:00 a.m.
- Lunch            Depart duty station prior to Noon. (Day of departure) Return to duty station after 2:00 p.m. (Day of return)
- Dinner          Depart duty station prior to 5:00 p.m. (Day of departure) or return to duty station after 8:00 p.m. (Day of return) and extend the workday by three hours.

*Allowances shall not be paid to employees for lunches if travel does not involve an overnight stay. To be eligible for allowances for the breakfast and dinner meals, employee must:*

- Breakfast      Depart duty station prior to 6:00 a.m. and extend the normal workday by two hours.
- Dinner          Return to duty station after 8:00 p.m. and extend the normal workday by three hours.
- Both meals      To be eligible for both breakfast and dinner meal allowances, (1) the employee must have worked five hours longer than the normal workday and (2) the travel must involve a travel destination located at least 35 miles from the employees regularly assigned duty station.

*Reimbursement to employees for lunches eaten while on official state business* may be made only in the following circumstances:

1. When the employee is on overnight travel status;
2. When the cost of the lunch is included as part of a registration fee for a formal conference, assembly, etc. Such conferences must involve the active participation of persons other than the employees of a single school unit and must be necessary for conducting official state business. The registration fee must not be exclusively for the lunch;
3. When an employee's job requires attendance at a meeting of a local board, committee, commission, or council, in their official capacity, and the lunch is preplanned as part of the meeting for the entire board, committee, commission or council; and
4. When the lunch is included as an integral part of a conference, assembly, etc. Such conference must involve the active participation of persons other than the employees of a single school unit; the employee's attendance must be required for the performance of his/her duties but must not be part of that employee's normal day-to-day business activities; and the conference must be planned in advance with a formal agenda and include a written notice or invitation to participants.

No excess will be allowed for meals unless such costs are included in registration fees and/or there are pre-determined charges.

## Transportation

Actual mileage is reimbursable. Mileage is measured from the closer of duty station or point of departure to destination and return. The business standard mileage rate set by the Internal Revenue Service (currently 65.5 cents per mile) will be paid. Parking fees, tolls, and storage fees are reimbursable when the required receipts are obtained.

No reimbursement shall be made for the use of a personal car in commuting from an employee's home to duty station.

Reimbursement for travel between the employee's duty station and the nearest airline terminal and for appropriate parking may be made for travel by:

1. Taxi or Airport Shuttle – actual costs with receipts.
2. Private car – 65.5 cents per mile for a maximum of two round trips with no parking charges or for one round-trip with parking charges. Receipts are required for airport parking claims.
3. Use of Public Transportation – In lieu of taxi or airport shuttle, employees can be reimbursed without receipts \$5 for each one-way trip either from the airport to hotel/meeting or from the hotel/meeting to the airport, or the actual cost of the travel with the submission of receipts.

Reimbursement for travel to and from the airline terminal at the employee's destination may be made where travel is via most economical mode available as listed below:

1. Taxi or Airport Shuttle service – Actual costs with receipts.
2. Rental vehicles – May be used with the prior approval of the superintendent or his/her designee; however, rental vehicles may not be used for the sole convenience of the employee (receipt required).
3. Use of Public Transportation – In lieu of using a taxi or airport shuttle, employees can be reimbursed without receipts \$5 for each one-way trip either from the airport to hotel/meeting or from the hotel/meeting to the airport, or the actual cost of the travel with the submission of receipts.

When a local school-owned vehicle is used for official travel, the vehicle operator may be reimbursed for parking, storage fees and tolls provided necessary receipts are obtained. Required emergency repairs are not reimbursable from state and federal funds.

### General Travel Information

Under no circumstances may duplicate reimbursement be made for any portion of an employee's expenses paid or reimbursed from a local, state and/or federal fund sources. All travel is contingent upon the availability of funds in the approved budget.

Employees will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience.

The meal reimbursement rate is inclusive of gratuities.

All travel must be authorized by the local superintendent or his or her designee.

Excess subsistence authorization for lodging for school unit employees must be approved in writing in advance.

Employees who travel on school unit business may be issued advances in order that personal funds will not be required. Fiscal records must be maintained by the school unit for proper control.

If the total lodging and food allowance costs exceed the maximum allowed (**\$135.60** in-state and **\$154.90** out-of-state), advance authorization for excess expenditures for in-state or out-of-state travel of employees is required by the local superintendent or his or her designee. Unless otherwise prohibited, approval for excess lodging expenditures may be considered when a traveler is in a high cost area and unable to secure lodging within the current allowance, or the employee submits in writing that his/her personal safety or security is unattainable within the current allowance. Receipts are required for reimbursement.

## **Licensure Requirements for Program Areas in Career and Technical Education**

General policy for teacher licensure in NC is found in State Board Policy [LICN-001](#).

In addition, *The CTE Licensure Policies and Procedures Manual* ([CTED-004](#)) and the *CTE Director's Guide for CTE Licensure* may be found on the CTE Administrator Moodle in the Human Resources section. The purpose of these resources is to assist Local Education Agency (LEA) and Department of Public Instruction (DPI) staff to determine requirements for (i) initial licensing of CTE teaching candidates, and (ii) current faculty to add additional CTE areas of licensure.

Requirements for teachers entering the profession through the Residency process should follow the guidance in State Board of Education policy [LICN-001](#). Initial licensing of teachers via the CTE Restricted route requires that teaching candidates have related work experience for the CTE program area as well as the related degree. The policy governing CTE Restricted licenses is [CTED-004](#).

The SBOE [Policy Manual](#) provides additional policies related to teacher licensure in the LICN section. The TCED section provides information governing educator preparation programs.

## Career and Technical Expenditures by Fund Source

PRC 013 – State Months of Employment  
 PRC 014 – State Program Support  
 PRC 017 – Federal Program Improvement  
 PRC 064 – CTE Grade Expansion Program Grant  
 PRC 083 – CTE Credential Program Support  
 Local – (not shown) Local funds may be used for all purpose and object codes

### Program Report Code Comparison PRC 013, 014, 017, 064

Purpose	
PRC 013	Employ personnel in areas of CTE instruction, instructional management, career development coordination, and special populations support.
PRC 014	Provide support for CTE programs and activities and CTE personnel assisting in the expansion, modernization and development of quality CTE programs in grades 6-12. Funds may be used for career awareness activities to encourage 5 <sup>th</sup> grade students to explore career pathways and prepare students for the transition to middle school career planning.
PRC 017	Develop more fully the academic and technical skills of secondary students and postsecondary students who elect to enroll in Career and Technical Education (CTE). Emphasis is on development of new programs or improvement of existing programs.
PRC 064	To provide funds for employing additional licensed personnel in career and technical education areas, career development coordination areas, and support service areas necessary for expanding the CTE program to sixth and seventh grade students.
PRC 083	PSU funding to provide students an opportunity to obtain industry recognized credentials.

Eligibility	
PRC 013	<ol style="list-style-type: none"> <li>1. Approved Local Application</li> <li>2. CTE personnel licensed in CTE area in which they are teaching and/or assigned</li> </ol>
PRC 014	<ol style="list-style-type: none"> <li>1. Approved Local Application</li> <li>2. LEAs entitled to funding based on ADM in grades 8-12</li> </ol>
PRC 017	Approved Local Application
PRC 064	Approved CTE Grade Expansion Program Grant
PRC 083	A PSU who has students who are enrolled in career and technical education courses.

<b>Formula</b>	
PRC 013	Base of 50 months + allotment based on ADM in grades 8-12
PRC 014	Base of \$10,000 + available allotment based on ADM in grades 8-12
PRC 017	<ol style="list-style-type: none"> <li>1. 70% allotted based on proportion of children in poverty ages 5-17</li> <li>2. 30% allotted based on proportion of children ages 5-17</li> </ol>
PRC 064	Funds appropriated shall be allocated to selected local school administrative units as competitive grants of up to seven hundred thousand dollars (\$700,000) for the 2017-2018 fiscal year and to the extent funds are available up to one million dollars (\$1,000,000) for the 2018-2019 fiscal year and subsequent years.
PRC 083	Funding shall be distributed based on the PSUs current year enrollment in courses that are approved in NC State Board of Education Policy SCOS-005 and Local Courses/Pathways approved in Federally required Local Applications that lead to a credential.

<b>Use of Funds</b>	
PRC 013	<p style="text-align: center;"><b>PERSONNEL</b></p> <ol style="list-style-type: none"> <li>1. Salaries (in Months of Employment) for: Teachers, Support Services Personnel (CDC, SPC, IMC), Substitutes, Interim Teaching Personnel, Part-time Instructional Personnel</li> <li>2. Benefits for employed personnel – Retirement, Social Security, Hospitalization</li> </ol>
PRC 014	<p style="text-align: center;"><b>PROGRAM SUPPORT</b></p> <ol style="list-style-type: none"> <li>1. Services for support programs: special populations students, career development coordination, and instructional management</li> <li>2. CTE Programs of Study, including articulation agreements</li> <li>3. Equipment (including rentals/leases and computer equipment)</li> <li>4. Instructional aids (materials and supplies, software and computer supplies)</li> <li>5. Activities involving academic integration</li> <li>6. Support for nontraditional students</li> </ol> <p style="text-align: center;"><b>BUSINESS-RELATED EXPENSES</b></p> <ol style="list-style-type: none"> <li>7. Contracted Services</li> <li>8. Advertising</li> <li>9. Printing/reproduction costs</li> <li>10. Telephone/mobile communication</li> <li>11. Postage</li> <li>12. Telecommunication expenses</li> <li>13. Repairs/labor</li> </ol> <p style="text-align: center;"><b>STUDENT-RELATED EXPENSES</b></p> <ol style="list-style-type: none"> <li>14. Transportation/field trips</li> <li>15. Work-based insurance</li> <li>16. Hepatitis B Virus Immunization</li> <li>17. Student background checks</li> <li>18. Supplementary textbooks</li> <li>19. Library books</li> <li>20. Credentials</li> <li>21. Work study students</li> </ol> <p style="text-align: center;"><b>CTSO ACTIVITIES</b></p> <ol style="list-style-type: none"> <li>22. Substitutes for advisors</li> <li>23. Advisor stipends</li> <li>24. Travel/subsistence/lodging/registration for advisors</li> </ol>

	<p>25. Student transportation/registration fee/lodging</p> <p>26. CTSO instruction-related supplies and materials</p>
PRC 017	<p style="text-align: center;"><b>PROGRAM DEVELOPMENT/ IMPROVEMENT</b></p> <ol style="list-style-type: none"> <li>1. Services for support programs: special populations students, career development coordination, and instructional management</li> <li>2. CTE Programs of Study, including articulation agreements</li> <li>3. Equipment (including rentals/leases and computer equipment)</li> <li>4. Instructional aids (materials and supplies, software and computer supplies)</li> <li>5. Activities involving academic integration</li> <li>6. Support for nontraditional students</li> </ol> <p style="text-align: center;"><b>BUSINESS-RELATED EXPENSES</b></p> <ol style="list-style-type: none"> <li>7. Contracted Services</li> <li>8. Advertising</li> <li>9. Printing/reproduction costs</li> <li>10. Telephone/mobile communication</li> <li>11. Postage</li> <li>12. Telecommunication expenses</li> <li>13. Repairs/labor</li> </ol> <p style="text-align: center;"><b>STUDENT-RELATED EXPENSES</b></p> <ol style="list-style-type: none"> <li>14. Transportation/field trips</li> <li>15. Work-based insurance</li> <li>16. Hepatitis B Virus Immunization</li> <li>17. Student background checks</li> <li>18. Supplementary textbooks</li> <li>19. Library books</li> <li>20. Credentials</li> </ol> <p style="text-align: center;"><b>CTSO ACTIVITIES</b></p> <ol style="list-style-type: none"> <li>21. Substitutes for advisors</li> <li>22. Advisor stipends</li> <li>23. Travel/subsistence/lodging/registration for advisors</li> <li>24. Student transportation/registration fee/lodging</li> <li>25. CTSO instruction-related supplies and materials</li> </ol>
PRC 064	<p style="text-align: center;"><b>CTE GRADE EXPANSION PROGRAM GRANT</b></p> <p>Funds must be used for employing additional licensed personnel in career and technical education areas, career development coordination areas, and support service areas necessary for expanding the CTE program to sixth and seventh grade students.</p>
PRC 083	<p style="text-align: center;"><b>CREDENTIAL PROGRAM SUPPORT</b></p> <p>Funds must be used to provide credentialing opportunities for students.</p> <ol style="list-style-type: none"> <li>1. Credential assessments</li> <li>2. Credential prep materials</li> <li>3. Transportation to testing center</li> </ol>

Purpose Code	Object Code	Title	013	014	017	064
<b>5110 Regular Curricular Services</b>						
5110	163	Regular Curricular - Substitute Pay - Staff Dev.			*	
5110	211	Regular Curricular - Employer's Soc Sec - Regular		*	*	
5110	221	Regular Curricular - Employer's Retirement - Regular		*	*	
5110	233	Regular Curricular - Employer's Unemployment Ins			*	
5110	312	Regular Curricular - Workshop Exp/Allowable Travel		*	*	
5110	332	Regular Curricular - Travel Reimbursement		*	*	
<b>5120 CTE Curricular Services</b>						
5120	121	CTE - Salary - Teacher	*	*	*	*
5120	122	CTE - Salary - Interim Teacher - Non Certified	*	*	*	
5120	124	CTE - Salary - IFE	*	*	*	
5120	131	CTE - Salary - Instruct. Support I - Reg.	*	*	*	*
5120	142	CTE - Salary - TA – NCLB(Cannot serve below Grade 6)		*	*	
5120	143	CTE - Salary - Tutor		*	*	
5120	146	CTE - Salary - Specialist (School-Based)		*	*	
5120	148	CTE - Salary - Non-Certified Instructor		*		
5120	162	CTE - Substitute Pay - Reg. Absence	*	*	*	*
5120	163	CTE - Substitute Pay - Staff Dev.	*	*	*	
5120	164	CTE - Salary - Full Time Sub - Non-Cert	*	*	*	
5120	166	CTE - Tchr. Asst. Pay - Staff Dev.	*	*	*	
5120	167	CTE - Tchr. Asst. Pay - Reg. Absence	*	*	*	
5120	177	CTE - Work Study Student		*		
5120	181	CTE - Supplementary Pay (only for positions supported by PRC 017 funds to match local supplement)			*	
5120	184	CTE - Longevity Pay	*	*	*	
5120	185	CTE - Bonus Leave Payoff	*	*		
5120	188	CTE - Annual Leave Payoff	*	*		
5120	189	CTE - Short Term Disability - First Six Months	*	*	*	
5120	191	CTE - Curriculum Development Pay		*	*	
5120	192	CTE - Additional Responsibility Stipend-CTSO/NTHS Stipend Only (Up to \$1,000 per advisor)		*	*	
5120	193	CTE - Mentor Stipend			*	
5120	196	CTE - Staff Dev. Participant Pay		*	*	
5120	197	CTE - Staff Development Instructor		*	*	
5120	199	CTE - Overtime Pay		*	*	
5120	211	CTE - Employer's Soc Sec - Regular	*	*	*	*
5120	221	CTE - Employer's Retirement - Regular	*	*	*	*
5120	231	CTE - Employer's Hospitalization Ins	*	*	*	*
5120	232	CTE - Employer's Workers' Comp Ins	*	*	*	*
5120	233	CTE - Employer's Unemployment Ins			*	*
5120	234	CTE - Employer's Dental Insurance Cost			*	
5120	311	CTE - Contracted Services		*	*	
5120	312	CTE - Workshop Exp/Allowable Travel		*	*	
5120	313	CTE - Advertising Cost		*	*	
5120	314	CTE - Printing and Binding Fees		*	*	

Purpose Code	Object Code	Title	013	014	017	064
5120	315	CTE - Reproduction Costs		*	*	
5120	319	CTE - Other Professional/Technical Svc		*	*	
5120	326	CTE - Contracted Repairs - Equipment		*	*	
5120	327	CTE - Rentals/Leases		*	*	
5120	332	CTE - Travel Reimbursement		*	*	
5120	333	CTE - Field Trips		*	*	
5120	341	CTE - Telephone		*	*	
5120	342	CTE - Postage		*	*	
5120	343	CTE - Telecommunications Services		*	*	
5120	344	CTE - Mobile Communication		*	*	
5120	351	CTE - Tuition Fees		*	*	
5120	352	CTE - Employee Education Reimbursement		*	*	
5120	361	CTE - Memberships (only affiliate memberships such as CTSOs and NCACTE Organizational Membership)		*	*	
5120	379	CTE - Other Insurance & Judgments		*	*	
5120	411	CTE - Supplies and Materials		*	*	
5120	413	CTE - Other Textbooks		*	*	
5120	414	CTE - Library Books		*	*	
5120	418	CTE - Computer Software and Supplies		*	*	
5120	422	CTE - Repair Parts, Materials & Labor		*	*	
5120	461	CTE - Furniture and Equipment - Inventoried		*	*	
5120	462	CTE - Computer Equipment - Inventoried		*	*	
5120	471	CTE - Sales and Use Tax Expense		*	*	
5120	541	CTE - Equipment Purchase - Capitalized		*	*	
5120	542	CTE - Computer Hardware Purchase - Capitalized		*	*	
<b>5220 CTE Special Populations Services</b>						
5220	131	CTE-Special Populations Services - Salary - Instructional Support I - Reg.	*	*	*	
5220	143	CTE-Special Populations Services - Salary - Tutor		*	*	
5220	146	CTE-Special Populations Services - Salary - Specialist (School-Based)			*	
5220	181	CTE-Special Populations Services - Supplementary Pay (only for positions supported by PRC 017 funds to match local supplement)			*	
5220	184	CTE-Special Populations Services - Longevity Pay	*	*	*	
5220	185	CTE-Special Populations Services - Bonus Leave Payoff	*	*		
5220	188	CTE-Special Populations Services - Annual Leave Payoff	*	*		
5220	189	CTE-Special Populations Services - Short Term Disability - First Six Months	*	*	*	
5220	196	CTE-Special Populations Services - Staff Development Pay		*	*	
5220	197	CTE-Special Populations Services - Staff Development Instructor		*	*	
5220	199	CTE-Special Populations Services - Overtime Pay		*	*	
5220	211	CTE-Special Populations Services - Employer's Soc Sec - Regular	*	*	*	
5220	221	CTE-Special Populations Services - Employer's Retirement - Regular	*	*	*	
5220	231	CTE-Special Populations Services - Employer's Hospitalization Ins	*	*	*	

Purpose Code	Object Code	Title	013	014	017	064
5220	232	CTE-Special Populations Services - Employer's Workers' Comp Ins	*	*	*	
5220	233	CTE-Special Populations Services - Employer's Unemployment Insurance			*	
5220	311	CTE-Special Populations Services - Contracted Services		*	*	
5220	312	CTE-Special Populations Services - Workshop Expense/Allowable Travel		*	*	
5220	313	CTE-Special Populations Services - Advertising Cost		*	*	
5220	314	CTE-Special Populations Services - Printing and Binding Fees		*	*	
5220	315	CTE-Special Populations Services - Reproduction Costs		*	*	
5220	326	CTE-Special Populations Services - Contracted Repairs - Equipment		*	*	
5220	327	CTE-Special Populations Services - Rentals/Leases		*	*	
5220	332	CTE-Special Populations Services - Travel Reimbursement		*	*	
5220	341	CTE-Special Populations Services - Telephone		*	*	
5220	342	CTE-Special Populations Services - Postage		*	*	
5220	343	CTE-Special Populations Services - Telecommunications Services		*	*	
5220	344	CTE-Special Populations Services - Mobile Communication		*	*	
5220	351	CTE-Special Populations Services - Tuition Fees		*	*	
5220	352	CTE-Special Populations Services - Employee Education Reimbursement		*	*	
5220	361	CTE-Special Populations Services – Memberships (only affiliate memberships such as CTSOs and NCACTE Organizational Membership)		*	*	
5220	411	CTE-Special Populations Services - Supplies and Materials		*	*	
5220	413	CTE-Special Populations Services - Other Textbooks		*	*	
5220	414	CTE-Special Populations Services - Library Books		*	*	
5220	418	CTE-Special Populations Services - Computer Software and Supplies		*	*	
5220	422	CTE-Special Populations Services - Repair Parts, Materials & Labor		*	*	
5220	461	CTE-Special Populations Services - Furniture and Equipment - Inventoried		*	*	
5220	462	CTE-Special Populations Services - Computer Equipment - Inventoried		*	*	
5220	471	CTE-Special Populations Services - Sales and Use Tax Expense		*	*	
5220	541	CTE-Special Populations Services - Equipment Purchase - Capitalized		*	*	
5220	542	CTE-Special Populations Services - Computer Hardware Purchase - Capitalized		*	*	
<b>5310 Alternative 6-12 Instructional Services</b>						
5310	121	Alternative 6-12 - Salary-Teacher	*	*	*	
5310	122	Alternative 6-12 - Salary - Interim Teacher - Non Cert	*	*	*	
5310	124	Alternative 6-12 - Salary - VIF	*	*	*	
5310	142	Alternative 6-12 - Salary - TA - NCLB (Grade 6 or above)		*	*	
5310	143	Alternative 6-12 - Salary - Tutor		*	*	
5310	146	Alternative 6-12 - Salary - Specialist (School-Based)		*	*	
5310	162	Alternative 6-12 - Substitute Pay - Reg. Absence	*	*	*	

Purpose Code	Object Code	Title	013	014	017	064
5310	163	Alternative 6-12 - Substitute Pay - Staff Dev.	*	*	*	
5310	164	Alternative 6-12 - Salary - Full Time Sub - Non-Cert	*	*	*	
5310	166	Alternative 6-12 - Tchr. Asst. Pay - Staff Dev.	*	*	*	
5310	167	Alternative 6-12 - Tchr. Asst. Pay - Reg. Absence	*	*	*	
5310	177	Alternative 6-12 - Tchr. Asst. Pay - Staff Dev.		*		
5310	181	Alternative 6-12 - Supplementary Pay (only for positions supported by PRC 017 funds to match local supplement)			*	
5310	184	Alternative 6-12 - Longevity Pay	*	*	*	
5310	185	Alternative 6-12 - Bonus Leave Payoff	*	*		
5310	188	Alternative 6-12 - Annual Leave Payoff	*	*		
5310	189	Alternative 6-12 - Short Term Disability - First Six Months	*	*	*	
5310	197	Alternative 6-12 - Staff Development Instructor		*	*	
5310	199	Alternative 6-12 - Overtime Pay (Not below 6 <sup>th</sup> grade)		*	*	
5310	211	Alternative 6-12 - Employer's Soc Sec - Regular	*	*	*	
5310	221	Alternative 6-12 - Employer's Retirement - Regular	*	*	*	
5310	231	Alternative 6-12 - Employer's Hospitalization Ins	*	*	*	
5310	232	Alternative 6-12 - Employer's Workers' Comp Ins	*	*	*	
5310	233	Alternative 6-12 - Employer's Unemployment Ins			*	
5310	311	Alternative 6-12 - Contracted Services		*	*	
5310	312	Alternative 6-12 - Workshop Exp/Allowable Travel		*	*	
5310	313	Alternative 6-12 - Advertising Cost		*	*	
5310	314	Alternative 6-12 - Printing and Binding Fees		*	*	
5310	315	Alternative 6-12 - Reproduction Costs		*	*	
5310	319	Alternative 6-12 - Other Professional/Technical Svc		*	*	
5310	326	Alternative 6-12 - Contracted Repairs - Equipment		*	*	
5310	327	Alternative 6-12 - Rentals/Leases		*	*	
5310	331	Alternative 6-12 - Pupil Transportation - Contract		*	*	
5310	332	Alternative 6-12 - Travel Reimbursement		*	*	
5310	333	Alternative 6-12 - Field Trips		*	*	
5310	341	Alternative 6-12 - Telephone		*	*	
5310	342	Alternative 6-12 - Postage		*	*	
5310	343	Alternative 6-12 - Telecommunications Services		*	*	
5310	344	Alternative 6-12 - Mobile Communication		*	*	
5310	351	Alternative 6-12 - Tuition Fees		*	*	
5310	352	Alternative 6-12 - Employee Education Reimbursement		*	*	
5310	361	Alternative 6-12 - Memberships (only affiliate memberships such as CTSOs and NCACTE Organizational Membership)		*	*	
5310	379	Alternative 6-12 - Other Insurance & Judgments		*	*	
5310	411	Alternative 6-12 - Supplies and Materials		*	*	
5310	413	Alternative 6-12 - Other Textbooks		*	*	
5310	414	Alternative 6-12 - Library Books		*	*	
5310	418	Alternative 6-12 - Computer Software and Supplies		*	*	
5310	422	Alternative 6-12 - Repair Parts, Materials & Labor		*	*	
5310	461	Alternative 6-12 - Furniture and Equipment - Inventoried		*	*	
5310	462	Alternative 6-12 - Computer Equipment - Inventoried		*	*	

Purpose Code	Object Code	Title	013	014	017	064
5310	471	Alternative 6-12 - Sales and Use Tax Expense		*	*	
5310	541	Alternative 6-12 - Equipment Purchase - Capitalized		*	*	
5310	542	Alternative 6-12 - Computer Hardware Purchase - Capitalized		*	*	
<b>5350 Extended Day/Year Instructional Services</b>						
5350	191	Extended Day/Year Instr - Curriculum Development Pay		*	*	
5350	196	Extended Day/Year Instr - Staff Dev. Participant Pay		*	*	
5350	198	Extended Day/Year Instr - Tutorial Pay (Not for remediation)			*	
5350	211	Extended Day/Year Instr - Employer's Soc Sec - Regular		*	*	
5350	221	Extended Day/Year Instr - Employer's Retirement - Regular		*	*	
5350	231	Extended Day/Year Instr - Employer's Hospitalization Ins		*	*	
5350	232	Extended Day/Year Instr - Employer's Workers' Comp Ins		*	*	
5350	233	Extended Day/Year Instr - Employer's Unemployment Ins		*	*	
<b>6120 CTE Curricular Support and Development Services</b>						
6120	113	CTE Curricular Support & Develop. - Salary - Director and/or Supervisor			*	
6120	146	CTE Curricular Support & Develop. - Salary - Specialist (School-Based)		*	*	
6120	151	CTE Curricular Support & Develop. - Salary - Office Support		*	*	
6120	152	CTE Curricular Support & Develop. - Salary - Technician		*		
6120	153	CTE Curricular Support & Develop. - Salary - Admin Specialist			*	
6120	181	CTE Curricular Support & Develop. - Supplementary Pay (only for positions supported by PRC 017 funds to match local supplement)			*	
6120	184	CTE Curricular Support & Develop. - Longevity Pay		*	*	
6120	185	CTE Curricular Support & Develop. - Bonus Leave Payoff		*		
6120	188	CTE Curricular Support & Develop. - Annual Leave Payoff		*		
6120	189	CTE Curricular Support & Develop. - Short Term Disability - First Six Months		*	*	
6120	199	CTE Curricular Support & Develop. - Overtime Pay		*	*	
6120	211	CTE Curricular Support & Develop. - Employer's Soc Sec - Regular		*	*	
6120	221	CTE Curricular Support & Develop. - Employer's Retirement - Regular		*	*	
6120	231	CTE Curricular Support & Develop. - Employer's Hospitalization Ins		*	*	
6120	232	CTE Curricular Support & Develop. - Employer's Workers' Comp Ins		*	*	
6120	233	CTE Curricular Support & Develop. - Employer's Unemployment Ins			*	
6120	311	CTE Curricular Support & Develop. - Contracted Services		*	*	
6120	312	CTE Curricular Support & Develop. - Workshop Exp/Allowable Travel		*	*	
6120	313	CTE Curricular Support & Develop. - Advertising Cost		*	*	
6120	314	CTE Curricular Support & Develop. - Printing and Binding Fees		*	*	
6120	315	CTE Curricular Support & Develop. - Reproduction Costs		*	*	
6120	326	CTE Curricular Support & Develop. - Contracted Repairs - Equipment		*	*	
6120	327	CTE Curricular Support & Develop. - Rentals/Leases		*	*	

Purpose Code	Object Code	Title	013	014	017	064
6120	332	CTE Curricular Support & Develop. - Travel Reimbursement		*	*	
6120	341	CTE Curricular Support & Develop. - Telephone		*	*	
6120	342	CTE Curricular Support & Develop. - Postage		*	*	
6120	343	CTE Curricular Support & Develop. - Telecommunications Services		*	*	
6120	344	CTE Curricular Support & Develop. - Mobile Communication		*	*	
6120	352	CTE Curricular Support & Develop. - Employee Education Reimbursement		*	*	
6120	361	CTE Curricular Support & Develop. - Memberships (only affiliate memberships such as CTSOs and NCACTE Organizational Membership)		*	*	
6120	411	CTE Curricular Support & Develop. - Supplies and Materials		*	*	
6120	418	CTE Curricular Support & Develop. - Computer Software and Supplies		*	*	
6120	422	CTE Curricular Support & Develop. - Repair Parts, Materials & Labor		*	*	
6120	459	CTE Curricular Support & Develop. - Other Food Purchases		*		
6120	461	CTE Curricular Support & Develop. - Furniture and Equipment - Inventoried		*	*	
6120	462	CTE Curricular Support & Develop. - Computer Equipment - Inventoried		*	*	
6120	471	CTE Curricular Support & Develop. - Sales and Use Tax Expense		*	*	
6120	541	CTE Curricular Support & Develop. - Equipment Purchase - Capitalized		*	*	
6120	542	CTE Curricular Support & Develop. - Computer Hardware Purchase - Capitalized		*	*	
<b>6550 Transportation Services</b>						
6550	165	Transportation - Substitute Pay - Non-Teaching		*	*	
6550	171	Transportation - Salary - Driver		*	*	
6550	172	Transportation - Salary - Driver Overtime		*	*	
6550	175	Transportation - Salary - Skilled Trades		*	*	
6550	181	Transportation - Supplementary Pay			*	
6550	184	Transportation - Longevity Pay		*	*	
6550	199	Transportation - Overtime Pay		*		
6550	211	Transportation - Employer's Soc Sec - Regular		*	*	
6550	221	Transportation - Employer's Retirement - Regular		*	*	
6550	231	Transportation - Employer's Hospitalization Ins		*	*	
6550	232	Transportation - Employer's Workers' Comp Ins		*	*	
6550	233	Transportation - Employer's Unemployment Ins			*	
6550	331	Transportation - Pupil Transportation - Contract		*	*	
6550	422	Transportation - Repair Parts, Materials & Labor		*	*	
6550	423	Transportation - Gas/Diesel Fuel		*	*	
6550	424	Transportation - Oil		*	*	
6550	425	Transportation - Tires and Tubes		*	*	

<b>6930 Audit Services</b>						
6930	311	Audit Services - Contracted Services			*	
<b>8100 Payments to Other Governmental Units</b>						
8100	392	Payments to Other Gov Units - Indirect Cost			*	
8100	472	Payments to Other Gov Units - Sales and Use Tax Refund			*	

Note: The BAAS system requires a quantity and per unit designation along with a detailed justification in line items 461, 462, 541, and 542 (PRC 017).

For Program Report Code (PRC), Purpose Code and Object Summary Code definitions please visit:  
<https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations/chart-accounts>

# Equipment Regulations

## Definition

An equipment item is a material unit which meets the following conditions:

1. It is non-expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than replace it with an entirely new unit (which is not true of supplies).
2. Has a useful life of more than one year.
3. It represents an acquisition cost of \$5,000 or more per unit, unless LEA requirements stipulate a different amount.

## General Equipment Information

1. State and federal funds allocated for Career and Technical Education programs and activities may be used to purchase instructional equipment used by students enrolled in:
  - a. Programs/courses identified in the *North Carolina CTE Essential Standard* or
  - b. Programs/courses for which local course options have been approved.
2. The LEA is responsible for providing regular classroom furnishings, equipment, and other enhancements to facilities (Examples: carpet, teacher and student desks, drapes, renovation of facilities, air conditioners, etc.).
3. Instructional equipment is to be used in the teaching of students (Examples: power saws, sewing machines, etc.).
4. Equipment must be applicable to the specific program area(s) funded and be used in the CTE classroom, laboratory, shop or in the field. The *CTE Equipment Guide* identifies equipment standards for each program area and course within CTE and should be used in determining equipment needs for funded programs.
5. Each LEA or school should have a process of inventorying all CTE equipment annually to ensure that equipment remains in place when teachers' change, or classrooms/labs are moved. Unless an LEA has a more restrictive fixed asset policy, all purchased items meeting the equipment definition must be maintained on inventory records as a fixed asset. **Appendix F** (Examples of Forms) includes sample inventory forms that might be used to properly account for the equipment from purchase until appropriately sold or discarded.
6. Equipment may be rented or leased when and where the purchase of equipment is impractical or prohibitively expensive.

The 2003 General Assembly passed Senate Bill 620, which changed significantly the purchasing procedures to be used by the public schools. School systems are required to use the E-Procurement System for specified percentages of their purchases. SB620 will provide direction for purchasing procedures.

Note: Purchasing and Contracting has indicated that existing statewide term contracts may still be used by school systems if they desire to do so. Also, SB 620 enables P and C staff to make available, in the expenditure of public funds, their services in the purchase of equipment, materials and supplies.

### **Disposition**

Equipment purchased with Career and Technical Education funds that are no longer needed for Career and Technical Education purposes must be disposed of in an accountable fashion. *Eligible disposition* means moving the equipment to another CTE program, declaring the equipment surplus and selling it through the state agency for surplus property or through local government disposition procedures, or establishing a fair market value and selling it to another LEA or public educational institution. When not transferred to other state agencies at a mutually agreeable fair market price, state surplus property is generally offered for public sale, usually by sealed competitive bids, with public advertisement of the sale at least seven days in advance of the opening of bids. Because CTE funds are categorical in nature and are made available only for CTE purposes, items purchased with these funds remain the property of the CTE program until such time as they are destroyed, or they have no value to any CTE program within the LEA and are disposed of through standard disposition procedures.

**Any funds generated from the sale of such CTE equipment must be placed in the CTE budget from which it was purchased.**

Refer to EDGAR for further information:

Use the **FPD 212 Equipment Disposition Form** on the next page for equipment purchased from PRC 017.

## CTE EQUIPMENT DISPOSITION FORM

(1) Description of Equipment Item	(2) Quantity Disposed	(3) Month/Year Purchased	(4) Unit Cost	(5) Physical Condition	(6) Disposition Action

Approvals:

Date:

CTE Program Director: \_\_\_\_\_

1. Complete columns 1-4 for the items which will be purged from inventory.
2. Complete column 5 for each item. Use **“Excellent, Good, Fair, Poor or Useless”** to describe the current condition. If the item cannot be located, and the condition is not known, use **Unknown**, “however, a physical inventory of equipment must be taken, and the results reconciled with the property records at least once per year to verify the existence, current utilization, and continued need for the equipment.
3. Complete column 6 for each item with recommended action.
  - a. Cannibalize – Equipment that has become obsolete or unserviceable due to excessive repair costs, but still has serviceable component parts that can be used to repair, modify or construct other items of equipment.
  - b. Beyond **Repair – Discard** – Equipment that has been used beyond repair and the parts are not usable, and the item will be discarded.
  - c. Lost – Indicate the last date of inventory, and when the item of equipment was unable to be located.
  - d. Stolen – Attach a copy of the Official Police or Sheriff Investigation Report.
  - e. Destroyed **by Fire** – Indicate insurance claim value as well as the date the claim was filed and attach a copy, if possible.
  - f. No **Longer Required** – The equipment is no longer needed for the operation of the program and is available for transfer or sale. Indicate “Transfer on Loan to (other Federally Funded Education Program)” or “Sell at Auction” or “Sell Through Purchasing at a Fair Market Value”.
4. The LEA CTE Administrator signs and keeps on file at the local level for audit purposes.

# The Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act (Perkins V)

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## *North Carolina Core Indicators of Performance*

### **1S1 Four-Year Graduation Rate**

The percentage of CTE concentrators who graduate high school, as measured by the four-year adjusted cohort graduation rate.

### **2S1 Academic Proficiency in Reading/Language Arts**

CTE concentrator proficiency in the challenging State academic standards adopted by the State under section 1111(b)(1) of the Elementary and Secondary Education Act of 1965, as measured by the academic assessments in reading/language arts.

### **2S2 Academic Proficiency in Mathematics**

CTE concentrator proficiency in the challenging State academic standards adopted by the State under section 1111(b)(1) of the Elementary and Secondary Education Act of 1965, as measured by the academic assessments in mathematics.

### **2S3 Academic Proficiency in Science**

CTE concentrator proficiency in the challenging State academic standards adopted by the State under section 1111(b)(1) of the Elementary and Secondary Education Act of 1965, as measured by the academic assessments in science.

### **3S1 Postsecondary Placement**

The percentage of CTE concentrators who, in the second quarter after exiting from secondary education, are in postsecondary education or advanced training, military service or a service program or employed.

### **4S1 Non-Traditional Program Enrollment**

The percentage of CTE concentrators in career and technical education programs and programs of study that lead to non-traditional fields.

### **5S1 Program Quality – Attained Recognized Postsecondary Credential**

The percentage of CTE concentrators graduating from high school having attained a recognized postsecondary credential.

**5S4 Program Quality** – The percentage of CTE participants proficient on State CTE assessments and performance-based measures.

## Examples of Forms

### Time and Effort: Examples 1 - 7

#### Example 1

*Anticipated Effort same as Actual Effort*

*Worked full 5-day 40-hour weeks*

#### Example 2

*Anticipated Effort different than Actual Effort*

*Worked full 5-day 40-hour weeks*

#### Example 3

*Anticipated Effort same as Actual Effort*

*Took 2 vacation days in week #1*

#### Example 4

*Anticipated Effort different from Actual Effort*

*State Holiday*

#### Example 5

*Anticipated Effort same as Actual Effort*

*Took 1-week vacation in week #2*

#### Example 6

*Semi-Annual Certification*

#### Example 7

*Semi-Annual Certification*

### Plan of Work: Examples 8 and 9

#### Example 8

*Plan of Work – Example A*

#### Example 9

*Plan of Work – Example B*

### Inventory Forms: Examples 10 - 12

#### Example 10

*Example of Inventory Form – Example A*

#### Example 11

*Example of Inventory Form – Example B*

#### Example 12

*Example of Inventory Form – Example C*



**Example 2**  
**Anticipated Effort different than Actual Effort**  
*Worked full 5-day 40 hour weeks*

PERSONNEL ACTIVITY REPORT

Month: May 20xx	Position Number: 12345	Employee: John Smith
Effort: 50% CTE Months of Employment and 50% Title I 050		

<i>Week 1: May 5 – 9</i>		<i>Supervisor's Initials: BB</i>	
Column A <b>Cost Objective</b> Cost objectives upon which time was spent this week	Column B <b>Time: Cost Objective</b> Total hours this week spent on each cost objective	Column C <b>Time: Total</b> Total hours worked this week	Column D <b>Percent Allocation</b> Percentage of time this week spent on each cost objective (Col. B/Col. C) x 100%
Months of Employment	20 hours	40 hours	50%
Title I 050	20 hours		50%

<i>Week 2: May 12 – 16</i>		<i>Supervisor's Initials: BB</i>	
Column A <b>Cost Objective</b> Cost objectives upon which time was spent this week	Column B <b>Time: Cost Objective</b> Total hours this week spent on each cost objective	Column C <b>Time: Total</b> Total hours worked this week	Column D <b>Percent Allocation</b> Percentage of time this week spent on each cost objective (Col. B/Col. C) x 100%
Months of Employment	10 hours	40 hours	25%
Title I 050	30 hours		75%

<i>Week 3: May 19 – 23</i>		<i>Supervisor's Initials: BB</i>	
Column A <b>Cost Objective</b> Cost objectives upon which time was spent this week	Column B <b>Time: Cost Objective</b> Total hours this week spent on each cost objective	Column C <b>Time: Total</b> Total hours worked this week	Column D <b>Percent Allocation</b> Percentage of time this week spent on each cost objective (Col. B/Col. C) x 100%
Months of Employment	30 hours	40 hours	75%
Title I 050	10 hours		25%

Monthly Percent Allocation: CTE Months of Employment = 50%  
 Title I 050 = 50%

Thereby certify that the information contained in this Time and Effort Report accurately reflects actual time and effort distribution for the month reported.

<i>John Smith</i>	6/1/xx
Employee Signature	Date
<i>Beverly Boss</i>	6/1/xx
Supervisor Signature	Date



**Example 4**  
**Anticipated Effort different from Actual Effort**  
*State Holiday*  
*(An adjustment to payroll records is required.)*

PERSONNEL ACTIVITY REPORT

Month: May 20xx	Position Number: 12345	Employee: John Smith
Effort: 75% CTE Months of Employment and 25% Title I 050		

<i>Week 1: May 5 – 9</i>		<i>Supervisor's Initials: BB</i>	
Column A <b>Cost Objective</b> Cost objectives upon which time was spent this week	Column B <b>Time: Cost Objective</b> Total hours this week spent on each cost objective	Column C <b>Time: Total</b> Total hours worked this week	Column D <b>Percent Allocation</b> Percentage of time this week spent on each cost objective (Col. B/Col. C) x 100%
Months of Employment	20 hours	40 hours	50%
Title I 050	20 hours		50%

<i>Week 2: May 12 – 16</i>		<i>Supervisor's Initials: BB</i>	
Column A <b>Cost Objective</b> Cost objectives upon which time was spent this week	Column B <b>Time: Cost Objective</b> Total hours this week spent on each cost objective	Column C <b>Time: Total</b> Total hours worked this week	Column D <b>Percent Allocation</b> Percentage of time this week spent on each cost objective (Col. B/Col. C) x 100%
Months of Employment	0 hours	40 hours	0%
Title I 050	40 hours		100%

<i>Week 3: May 19 – 23</i>		<i>Supervisor's Initials: BB</i>	
Column A <b>Cost Objective</b> Cost objectives upon which time was spent this week	Column B <b>Time: Cost Objective</b> Total hours this week spent on each cost objective	Column C <b>Time: Total</b> Total hours worked this week	Column D <b>Percent Allocation</b> Percentage of time this week spent on each cost objective (Col. B/Col. C) x 100%
Months of Employment	16 hours	16 hours	100%
Title I 050	0 hours		0%

Monthly Percent Allocation: CTE Months of Employment = 37.5%  
Title I 050 = 62.5%

Thereby certify that the information contained in this Time and Effort Report accurately reflects actual time and effort distribution for the month reported.

<i>John Smith</i>	6/1/xx
Employee Signature	Date
<i>Beverly Boss</i>	6/1/xx
Supervisor Signature	Date



**Example 6**  
***Semi-Annual Certification***

I, John Smith, hereby certify that for the period July 1, 2023, through December 31, 2023, one hundred percent (100%) of my time and effort was spent on Career and Technical Education.

<u>John Smith</u>	1/5/2024
Employee Signature	Date

<u>Beverly Boss</u>	1/5/2024
Supervisor Signature	Date

\*The signatures must occur after the certifying period. For example, if the period ends December 31, 2023, the signatures and dates must be on or after January 1, 2024.

**Example 7**  
***Semi-Annual Certification***

I certify that for the period January 1, 2024, through June 30, 2024, one hundred percent (100%) of my time and effort was spent on Career and Technical Education.

*John Smith*

7-5-2024

Employee Signature

Date

---

*Beverly Boss*

7-5-2024

Supervisor Signature

Date

---

\*The signatures must occur after the certifying period. For example, if the period ends June 30, 2020, the signatures and dates must be on or after July 1, 2020.



**Example 9**  
*Plan of Work – Example B*

Plan of Work for: \_\_\_\_\_

Plan of Work for: \_\_\_\_\_

Program Area: \_\_\_\_\_

Schools: \_\_\_\_\_

Beginning Date: \_\_\_\_\_

Ending Date: \_\_\_\_\_

<i>Sunday</i>	<i>Monday</i>	<i>Tuesday</i>	<i>Wednesday</i>	<i>Thursday</i>	<i>Friday</i>	<i>Saturday</i>





**Example 12**

*Example of Inventory Form – Example C*

*Instructional Supply/Textbook Inventory*

Teacher: \_\_\_\_\_ Department: \_\_\_\_\_  
Classroom Number: \_\_\_\_\_ Date Inventory Taken: \_\_\_\_\_

Directions: List each item such as state adopted textbooks, videos, software packages, items not replaced or consumed annually and but cost less than \$\_\_\_\_\_.

Attach copy of inventory submitted to school-based administration.

<i>Item Name/Description/Title</i>	<i>Number/Sets/Units</i>	<i>Approximate Date Purchased</i>	<i>Purchased by: CTE or School</i>

# State and Federal Legislation and Policy

## Legislation

### Carl D. Perkins Career and Technical Education Act, As Amended by the Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act

#### US Dept of Education – Office of Career, Technical and Adult Education (OCTAE)

<http://www.ed.gov/about/offices/list/ovae/pi/cte/index.html>

Title I – Career and Technical Education Assistance to the States

Section 134 – Local Application for Career and Technical Education Programs

Section 135 – Local Uses of Funds

Title II – General Provisions

Section 211 – Funds made available under this Act for CTE activities shall supplement, and shall not supplant.

Section 215 – No funds received can be used for programs prior to middle school.

#### Chapter 115C of the General Statutes of North Carolina

- 115C-47 (34a) Establish Work-Based Opportunities and Encourage High School to Work Partnerships
- 115C-55 Advisory Councils
- 115C-64.15 Sixth and Seventh Grade CTE Program Expansion Grant
- 115C-64.17 The Career and Technical Education Grade Expansion Program

Article 10 – 115C-151 through 172

- 115C-152 – Definitions
- 115C-154.1(6) – Approval of Career and Technical Education Plans
- **115C-156.2 – Industry certification and credentials program**
- 115C-157 (b)(c) – Responsibility of Local Board of Education
- **115C-157.1 – Adjunct CTE instructors**
- 115C-157.5 – Extended Year Agriculture Education Program
- 115C-165 – Advisory Committee on Production Work Activities
- 115C-166 – Eye Protection Devices Required in Certain Courses
- 115C-172 – Business Advisory Councils

**115C-81 – Basic Education Program** – Instruction in Vocational and Technical Education is based on 5 factors listed below:

- Integration of academic and VTE
- Sequential courses
- Increased work skill attainment and job placement
- Increased linkages between public schools and community colleges
- Instruction and experience in all aspects of the Industry the students are preparing to enter.

**115C-102.6 – Technology Plan** – State school technology plan that ensures the effective use of technology is built into the North Carolina Public School System for the purpose of preparing a globally competitive workforce and citizenry for the 21st century.

**115C -- 288** Powers and duties of Principal include improving instruction, inspecting for fire hazards at least twice a month, assign duties to teachers, and protect school property.

**115C – 302.1(b)(b2) Career and Technical Education Teachers** - Except for career and technical education agriculture teacher personnel positions as provided for in this subsection, State -allotted months of employment for career and technical education to local boards shall be used for the employment of teachers of career and technical education for a term of employment to be determined by the local boards of education. Beginning with the 2018-2019 school year, career and technical education agriculture personnel positions serving students in grades 9-12 shall be for a term of employment for 12 calendar months. A local board of education may apply on an annual basis to the Department of Public Instruction and the North Carolina State University, Agricultural and Extension Education, for a waiver of the months of employment requirement for any upcoming school year when it is impracticable for the local board to provide adequate funds to support 12 months of employment for career and technical agriculture teachers.

**115C – 325 System of employment for public school teachers**

- (3) (1) l. states that decreased enrollment or decrease in funding is reason for dismissal.
- (2) Shows the process for giving written notice to the career status teacher of dismissal or demotion.

## Legal References

### Office of Management and Budget (OMB) Uniform Grant Guidance

The following items are excerpts pertaining to Career and Technical Education. These documents and links provide the Federal Grant Guidance and Regulations for grant recipients.

Electronic Code of Federal Regulations

<http://www.ecfr.gov/cgi-bin/ECFR?page=browse>

Education Department General Administrative Regulations (EDGAR)

<http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

US Department of Education Uniform Guidance

<http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>

## Chapter 450 House Bill 6

**\*\*GENERAL ASSEMBLY OF NORTH CAROLINA  
1995 SESSION  
RATIFIED BILL**

**CHAPTER 450  
HOUSE BILL 6**

AN ACT TO GRANT ADDITIONAL MANAGEMENT FLEXIBILITY TO LOCAL BOARDS OF EDUCATION, TO ENSURE THAT LOCAL BOARDS OF EDUCATION ARE HELD ACCOUNTABLE FOR THE USE OF THAT FLEXIBILITY, TO ASSESS THE RELATIONSHIP BETWEEN EXPENDITURES FOR PUBLIC SCHOOLS AND STUDENT PERFORMANCE, AND TO MAKE CONFORMING STATUTORY CHANGES.

### —LOCAL MANAGEMENT FLEXIBILITY

Section 1. (a) Effective July 1, 1995, funding allotments in the Public School Fund are consolidated as follows to increase flexibility in the use of State funds:

#### Existing Funding Allotments

- (1) Superintendents;  
Administrators;

#### New Funding Allotments

Central Office School  
Administration

Finance Officers;  
Maintenance Supervisors;  
Child Nutrition Supervisors;  
Community Schools;  
Sports Medicine;  
Health Education;  
Categorical Central Office  
Administrators;  
Matching Benefits.

(b) The State Board of Education shall adopt formulas for computing the new allotments and may shift appropriate funds from existing funding allotments as is necessary to create these new allotments. The State Board shall establish a timeline to implement the new allotments so that they are fully implemented by the beginning of the 1996-97 school year. For the 1995-96 fiscal year, the State Board shall allocate Intervention/Prevention funds and Safe Schools funds to local school administrative units on a grant basis.

(c) The formula for the new funding allotment for Central Office Administration shall provide for a dollar allotment and not a position allotment. Furthermore, no central office administrators shall be paid from any other funding allotment, including funds for categorical programs.

(d) Funds allotted for the new funding allotment for At-Risk Student Services/Alternative Schools for the 1995-96 fiscal year shall remain available for expenditure until September 1, 1996; funds allotted for the 1996-97 fiscal year and subsequent fiscal years shall become available for expenditure on July 1 of that fiscal year and shall remain available for expenditure until August 31 of the next fiscal year.

(e) The State Board of Education shall adopt policies to establish purposes for which consolidated funds within each new funding allotment may be used, beginning with the funds within the At-Risk Student Services/Alternative Schools allotment. These purposes shall include, but are not required to be limited to, the same purposes as were permitted under the existing funding allotment categories. If applicable, the purposes shall conform to appropriate federal requirements. The State Board also shall establish procedures for allocating funds that previously were distributed in the form of grants to selected local school administrative units.

(f) Notwithstanding the new funding allotments established in this section, local boards of education may use funds from the allotment for Vocational Education - Months of Employment for program support for vocational education, and may use funds from the allotment for Instructional Support Personnel for teacher positions to reduce class size at all grade levels.

No waivers shall be necessary for the use of these funds under this subsection.

### **Supplement not Supplant**

#### **2 CFR 200 Uniform Grant Guidance - Appendix XI to Part 200**

Under the Federal “supplement not supplant” requirement, LEAs may use Federal funds only to supplement and, to the extent practical, increase the level of funds that would, in the absence of the Federal funds, be made available from non-Federal sources for the education of participating students. In no case may a school district use Federal program funds to supplant—take the place of—funds from non-Federal sources.

Funds from Federal programs are to be supplemental in nature.

- If these funds are **used to provide something that is required by local, state law or policy or other federal law** then supplanting occurs and a district may have to pay the funds back to the program if discovered in an audit.
- Another way that supplanting happens is if a school system **uses federal funds to pay for something that has previously been paid from local and state funds.**

These presumptions are refutable if the LEA can demonstrate that it would not have been able to provide the services in question with non-Federal funds had the Federal funds not been available.

For example, suppose that an LEA in past years had used State or local funds to pay the salaries of certain personnel. The LEA that experienced a significant loss of revenue from one year to another might be able to demonstrate that the use this year of Federal program funds to pay for these (which are otherwise allowable under the Federal program statute), would not be supplanting because, without the Federal funds, it would not have the resources needed to maintain these positions. This exception can also be used where the services are mandated by State law.

Because of the importance of the supplement/supplant requirement, it is very important that LEAs maintain good fiscal records and other documentation that will permit an auditor or program monitor to conclude that they have overcome a presumption that supplanting has occurred.

*Supplant Examples:*

1. Using federal funds to pay for a position that was previously supported by local and state funds;
2. Using federal funds to pay for materials or activities that are the district's responsibility;
3. Using federal funds to pay for the activities or materials in one school that are paid for with state and local funds in other district schools.

**Impact of Sequestration on Supplanting**

ED does not believe that using Title I, Part A funds in a subsequent year to replace an LEA's use of local funds to support its Title I program in the face of sequestration would constitute supplanting. Rather, the local contribution would merely serve to provide the same or similar level of Title I services pre sequestration – that is, the local funds would help implement the LEA's Federal Title I program. Absent the local contribution, the LEA's Title I program would be less robust. To ensure that a local contribution does not raise the presumption of supplanting, an LEA should document that the local funds are, in fact, being used to support the Title I program. As expected, the continued use of local funds would need to meet all applicable Title I requirements. CTE will apply the precedent established by the Title I guidance to Perkins V and local funds for the LEA's CTE program.

Since state CTE funds are utilized for maintenance of effort to secure federal CTE funds, the state CTE funds assume the same characteristics as the matching federal funds. Thus, the Supplement not Supplant requirement is applied to these state CTE funds.

## Indirect Cost

### Budgeting Indirect Cost

Restricted Indirect Cost Rate for Piedmont County

1.234%

#### *EXAMPLE*

Total Allocation	\$50,000.00
Less Capital Outlay	<u>(5,000.00)</u>
Amount Available for Other Expenses	45,000.00
Amount Subject to Indirect Cost (\$45,000 divided by 101.234%)	<u>44,451.00</u>
Budgeted Amount for Indirect Cost	<u>\$ 549.00</u>

The allowable indirect cost amount to budget for a project is computed by subtracting the capital outlay (equipment) from the total allocation. This amount is then divided by 100% plus the appropriate indirect cost rate to obtain the amount subject to indirect cost. The amount subject to indirect cost is then subtracted from the available amount for other expenses to arrive at the budgeted amount for indirect cost.

#### Verification of Indirect Cost

Amount subject to Indirect Cost	\$ 44,451
Indirect Cost Rate	<u>x .01234</u>
Maximum Indirect Cost for this Project as currently budgeted	<u>\$ 549</u>

## Indirect Cost Questions and Answers

**1. What is Indirect Cost?**

The federal government recognized that there were costs being incurred to run programs that were not being directly paid from federal programs. An indirect cost rate was established so that LEAs could be reimbursed for the local funds that were expended for activities directly related to a federal program.

**2. What are some examples of expenses covered by Indirect Cost?**

Examples of expenses covered by indirect cost are bookkeeping expenses and personnel administration.

**3. When preparing a budget, where do you budget Indirect Cost?**

The amount budgeted for indirect cost is recorded on the Budget Form (FPD208) in budget line item 3-8100-XXX-392.

**4. How often should a LEA report indirect cost?**

Indirect cost expenditures should be reported monthly or at least quarterly.

**5. What happens if a LEA exceeds their allowable indirect cost budgets as of June 30?**

A LEA that exceeds their indirect cost budget as of June 30 is subject to an audit exception.

**6. Is a LEA required to charge indirect cost?**

No. Indirect Cost is an allowable cost; however, LEAs are not required to budget and report amounts if they choose to use local funds.

## Determining Eligibility for Hiring an Adjunct Instructor

Before hiring an adjunct instructor, determine eligibility for hire using any one of the options in the chart below.

Work Experience & Education	Licensed Teacher	Postsecondary Instructor
<ul style="list-style-type: none"> <li>• Candidate meets work and education level as described in CTED-004 for the license area that supports the program area in which the course resides</li> <li>• Recognized industry credential, if required, and defined for the course in the CTE Director's Guide for Licensure</li> </ul>	<ul style="list-style-type: none"> <li>• Candidate holds a current license or previously held a license eligible to teach the course as defined in the Licensure/Course Crosswalk</li> <li>• Recognized industry credential, if required, and defined for the course in the CTE Director's Guide for Licensure</li> </ul>	<ul style="list-style-type: none"> <li>• Candidate is employed as teacher/faculty member in similar program area at a postsecondary institution</li> <li>• Recognized industry credential, if required, and defined for the course in the CTE Director's Guide for Licensure</li> </ul>

## Career Technical Student Organization Guidance for Advisor Stipends

In order to promote the establishment and support of active Career Technical Student Organizations (CTSO) as a part of a CTE instructional program, state funds (PRC 014) and federal funds (PRC 017) may be used to pay each eligible advisor a stipend of no more than **\$1,000** if the LEA elects to do so. The decision to develop and implement CTSO advisor stipends is a local decision.

If the LEA elects to offer CTSO advisor stipends, a system should be developed to document the work performed by the advisor. This system should include records that show the chapter is active at the local, state, and national levels with evidence of a program of work that is aligned to the instructional area. It is recommended that the LEA utilize the following (at a minimum):

- An application (sets forth criteria for stipend and clearly denotes advisor and CTSO)
- A timeline for submitting all evidence required for the stipend
- Documentation that must be submitted as evidence for the stipend

The following is recommended as a set of criteria that can be used to implement a CTSO advisor stipend.

1. The Career Technical Student Organization (CTSO) must be a State recognized CTSO.
  2. The CTSO must be program-specific to teaching assignment (ex. AG teachers sponsor FFA; unless your school is participating in school-wide SkillsUSA).
  3. The CTSO must meet qualifications to be nationally affiliated (Dues must be submitted to national organization).
  4. Each advisor must be registered and included on the Official National Membership Roster.
  5. The maximum number\* of advisor stipends per CTSO at each school is based on the number of active student members:
    - a. 8 – 25 student members = 1 advisor
    - b. **Additional advisors using an advisor/student ration of 1:25 as a guide.**
- \* School-wide SkillsUSA: 1 advisor for each program area of 8 or more active student members*
6. The CTSO must participate in student leadership development activities (leadership conference or guest speakers or other leadership preplanned activity).
  7. The CTSO must participate in a competitive event at regional or state level.
  8. The CTSO must sponsor one or more non-competitive activities (ex: a service project, community event or CTSO member social event).
  9. The advisor must facilitate CTSO meetings before or after school.

The following are suggested documents that can be used to provide evidence of work for the stipend.

1. Official National Membership Roster which includes each advisor and all student member names.
2. Meeting agendas and sign in sheets:
  - a. Meetings before or after school (recommend a minimum per semester)
  - b. Sign in sheet with date and time
  - c. Meeting agendas
3. Documentation of participation in **student leadership development**.
4. Documentation of participation in **competitive events at regional or state level**.
5. Documentation of participation in **non-competitive activities**.

The following are sample applications used by LEAs who have implemented stipends for CTSO advisors.

**SAMPLE CTSO Stipend Application**

(LEA may elect to have this completed on paper or create an online form.)

**CTSO Stipend Application 20xx – 20xx**

Each CTSO advisor should complete this form by mm/dd/yyyy to be eligible for a CTSO advisor stipend for the current school year. (NOTE: Completing this form does not mean you will receive the stipend. This is one piece of the required documentation.)

\* Required

First Name \* \_\_\_\_\_

Last Name \* \_\_\_\_\_

Email address \* \_\_\_\_\_

School where you are a CTSO advisor \* \_\_\_\_\_

Select your CTSO: \* (Mark one only)

FFA    FBLA    DECA    FCCLA    HOSA    TSA    SkillsUSA

Number of student members on the Official National Membership Roster. (An estimate is okay here; the copy of the Official National Membership Roster will serve as final count. \_\_\_\_\_)

Who is the Lead Advisor for this CTSO? \* \_\_\_\_\_

Please answer the following to document your plan of work (so far) for the organization: \* (The lead advisor is responsible for submitting all supporting documentation.)

What student leadership development activity(ies) is your CTSO planning to participate?

\_\_\_\_\_

What regional or state competition event(s) are you planning to attend?

\_\_\_\_\_

What non-competitive activity(ies) (ex: a service project, community event or CTSO member social event) is your CTSO planning to participate?

\_\_\_\_\_

When are your regular CTSO meetings scheduled?

\_\_\_\_\_

I am submitting my application to be considered for receiving a stipend for my work as a CTSO advisor. I understand the criteria and that appropriate documents must be submitted in order to be considered for eligibility to receive this stipend.

I agree to the terms and conditions stated above.

\_\_\_\_\_

Signature

## Career Technical Student Organization Officer Support

### CTSO State Officer Support to State CTSO Conference

CTSO Name	Required Attendance	Transportation	Hotel	Registration	Meals	Other
NC DECA	Yes	Yes	Yes	Yes	Yes	
NC FBLA	Yes	Yes	Yes	Yes	Yes	
NC FCCLA	Yes	No	Yes	Yes	Yes	
NC FFA	Yes	Yes	Yes	Yes/No**	Yes	
NC HOSA	Yes	Yes	Yes	Yes	Limited	
NC SkillsUSA	Yes	No	Yes	Yes	Yes	
NC TSA	Yes	Yes	Yes	Yes	Yes	Attire

\*\* Officer pays registration if involved in other competitive events

### CTSO State Officer Support to National CTSO Conference

CTSO Name	Required Attendance	Transportation	Hotel	Registration	Meals	Other
NC DECA	Yes	Yes	Yes	Yes	Yes	
NC FBLA	Yes	Yes	Yes	Yes	Yes	
NC FCCLA	Yes	No	Yes	No	No	
NC FFA	Yes	Yes	Yes	Yes	Yes	
NC HOSA	Yes	Yes	Yes	Yes	Yes	
NC SkillsUSA	Yes	No	Yes	No	Limited	Activities attended as a team covered
NC TSA	No	No	No	No	Limited	One meal covered

### CTSO National Officer Support to Attend National CTSO Conference (if from NC)

CTSO Name	Required Attendance	Transportation	Hotel	Registration	Meals	Other
NC DECA	Yes	Yes	Yes	Yes	Yes	
NC FBLA	Yes	Yes	Yes	Yes	Yes	
NC FCCLA	Yes	No	Yes	Yes	Yes	
NC FFA	Yes	Yes	Yes	No	Yes	Jacket/Coat
NC HOSA	Yes	Yes	Yes	Yes	Yes	National HOSA
NC SkillsUSA	Yes	Yes	Yes	Yes	Yes	National SkillsUSA
NC TSA	Yes	Yes	Yes	Yes	Yes	National TSA

## National Technical Honor Society Guidance for Advisor Stipends

In order to promote the establishment and support of active National Technical Honor Society (NTHS) Chapters in support of the national Silver Star of Excellence Award Program, state funds (PRC 014) and federal funds (PRC 017) may be used to pay each eligible advisor a stipend of no more than \$1,000 if the LEA elects to do so. The decision to develop and implement an NTHS advisor stipend is a local decision.

If the LEA elects to offer NTHS advisor stipend, a system should be developed to document the work performed by the advisor. This system should include records that show the chapter is active at the local, state, and national levels with evidence of a program of work that is aligned to the instructional area. It is recommended that the LEA utilize the following (at a minimum):

- An application (sets forth criteria for stipend and clearly denotes advisor)
- A timeline for submitting all evidence required for the stipend
- Documentation that must be submitted as evidence for the stipend

The following is recommended as a set of criteria that can be used to implement an NTHS advisor stipend.

1. The National Technical Honor Society chapter must be officially chartered with the NTHS national office and have active status.
2. The NTHS advisor shall be a CTE instructor, CDC, SPC, CIMC or CTE staff.
3. The NTHS chapter must meet qualifications to be nationally affiliated (Dues must be submitted to the national organization).
4. Each advisor must be registered and included on the Official National Chapter Profile.
5. The maximum number of advisor stipends per NTHS Chapter at each school is based on the number of active student members:
  - c. 8 – 25 student members = 1 advisor
  - d. 1 additional advisor for every 25 student members
6. The NTHS chapter must participate in the national Silver Star of Excellence Award Program and complete activities in each of the NTHS Core 4 Objectives. For more information, please refer to the NTHS Advisor Guidebook <https://docs.nths.org/1.0/advisor-guidebook/engage>
  - a. Career Development
  - b. Leadership Development
  - c. Service Opportunities
  - d. Recognition Opportunities
7. The advisor must facilitate NTHS meetings before or after school.

The following are suggested documents that can be used to provide evidence of work for the stipend.

1. Official National Membership Roster which includes each advisor and all student member names.
2. Meeting agendas and sign in sheets:
  - a. Meetings before or after school (recommend a minimum per semester)
  - b. Sign in sheet with date and time
  - c. Meeting agendas.
3. Documentation of participation in **the Silver Star of Excellence Awards Program.**

**SAMPLE NTHS Stipend Application**

The following sample application may be used by LEAs for an NTHS advisor stipend. The LEA may elect to have this completed on paper or create an online form.

**NTHS Stipend Application 20xx – 20xx**

Each NTHS advisor should complete this form by mm/dd/yyyy to be eligible for an NTHS advisor stipend for the current school year. (NOTE: Completing this form does not mean you will receive the stipend. This is one piece of the required documentation.)

\* Required

First Name \* \_\_\_\_\_

Last Name \* \_\_\_\_\_

Email address \* \_\_\_\_\_

School where you are an NTHS advisor \* \_\_\_\_\_

Number of student members on the Official National Membership Roster. (An estimate is okay here; the copy of the Official National Membership Roster will serve as final count. \_\_\_\_\_)

Who is the Lead Advisor for this NTHS Chapter? \* \_\_\_\_\_

Please answer the following to document your plan of work (so far) for the organization: \* (The lead advisor is responsible for submitting all supporting documentation.)

What student career development activity(ies) is your NTHS Chapter planning to participate in?

\_\_\_\_\_

What student leadership development activity(ies) is your NTHS Chapter planning to participate in?

\_\_\_\_\_

What service activity(ies) is your NTHS Chapter planning to participate in?

\_\_\_\_\_

What are your NTHS induction ceremony plans?

\_\_\_\_\_

When are your regular NTHS meetings scheduled?

\_\_\_\_\_

I am submitting my application to be considered for receiving a stipend for my work as an NTHS advisor. I understand the criteria and that appropriate documents must be submitted in order to be considered for eligibility to receive this stipend.

I agree to the terms and conditions stated above.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## Summary of Changes to Fiscal & Policy Guide

- August 2023 (Update Mileage/Subsistence Rates, CTSO Advisor Stipend, Added NTHS Advisor Stipend, Added NCACTE Organizational Membership, Added PRC 083-Credentials)
- January 2023 (Update mileage rate)
- August 2022 (Updated credential, CCP supplies and equipment, and CTSO affiliate membership expenditures)
- January 2022 (Update Mileage and Subsistence Rates)
- August 2021 (Update—CTSO Affiliate Membership)
- January 2021 (Update Mileage Rates)
- July 2020 (Update)
- January 2020 (Update)
- July 2019 (Complete Revision – Perkins V)
- January 2019 (Update)
- July 2018 (No Update)
- January 2018 (Update)
- July 2017 (Major Update)
- January 2017 (Update)
- July 2016 (Update)
- January 2016 (Update)
- July 2015 (Complete Revision – UGG)
- January 2009 (Complete Revision)
- February 2005 (Update)
- November 2004(Update)
- July 2004 (Update)
- July 2003 (Complete Revision)
- December 2001
- November 1999