The Strengthening Career and Technical Education for the 21st Century Act

Perkins V Postsecondary Grant

Guidance for Completing

Form FS-10 and the Budget Narrative

New York State
Education Department

CTE | TECHNICAL ASSISTANCE CENTER OF NY

This webinar was created by the CTE Technical Assistance Center of New York on behalf of NYSED and does not constitute official guidance from NYSED. Grant Officers should always refer to the Grant Guidelines and reach out to their Grant Liaisons with questions.

Perkins V Postsecondary Grant
PURPOSE OF THE TRAINING

To provide guidance to Perkins Grant Recipient Institutions in preparing the:

- FS-10 Form
- Budget Narrative

for the Perkins V Postsecondary Grant Application for approval by the Office of Postsecondary Access, Support and Success.

Materials/Resources

- ❑ Perkins Postsecondary Career & Technical Education Program
- ❑ Perkins V Guidelines (page 28-33)

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ACCEPTABLE USES OF FUNDS

Note: All expenditures must be based on needs and gaps identified in the CLNA.

- ☑ **Provide career exploration and career development activities** through an organized, systematic framework designed to aid students before enrolling and while participating in a CTE program, in making informed plans and decisions about future education and career opportunities and programs of study.
- ☑ **Provide professional development** for faculty, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals.
- ☑ Provide within CTE, **the skills necessary to pursue high-skill, high-wage or in-demand industry sectors or occupations.**
- ☑ **Support integration of academic skills** into CTE programs and programs of study to support CTE participants at the postsecondary level in achieving academic skills.
- ☑ Plan and carry out **elements that support the implementation of CTE programs and programs of study and that result in increasing student achievement on performance indicators.**
- ☑ **Develop and implement evaluations** of the activities carried out with funds under this part, including evaluations necessary to complete the Comprehensive Local Needs Assessment and the local report.

Applicants are not required to address all six Uses of Funds. However, funds can only be expended for the uses outlined above.

Perkins Grant Guidelines (pages 24-27).

Perkins V Postsecondary Grant
PROHIBITED USES OF GRANT FUNDS

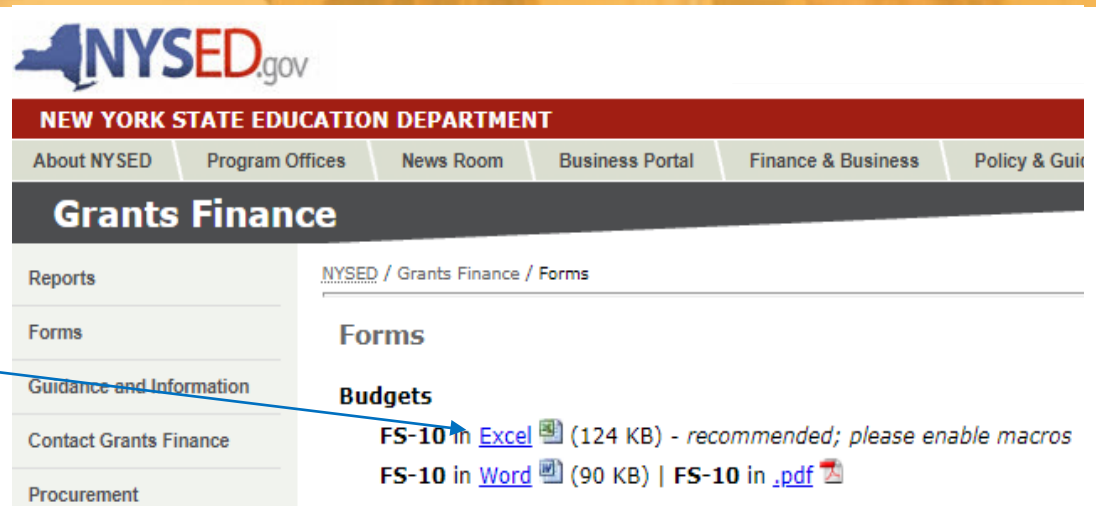
- ☒ Expenditures for **students <u>NOT</u> enrolled** in CTE programs (*exception*: recruitment of students for CTE programs who are nontraditional by gender for those programs)
- ☒ Expenditures that **directly benefit <u>individual</u> students** (*exception*: expenditures that reduce or eliminate out-of-pocket expenses for special populations students participating in CTE programs)
- ☒ Payment of **tuition for high school students**
- ☒ Payment for **tuition, internships, or apprenticeships** for students
- ☒ **Equipment,** including **computers** and **software** for **<u>administrative, faculty, or staff use</u>**
- ☒ **General Use Furniture**
- ☒ **Food services**, refreshments, banquets, or meals
- ☒ **Promotional items** (e.g., pens, pencils, t-shirts)
- ☒ **Remodeling**
- ☒ **Travel <u>outside</u>** of the United States
- ☒ Professional **organization memberships**
- ☒ **Subscriptions** to journals or magazines

Perkins Grant Guidelines (page 27).

Perkins V Postsecondary Grant
The FS-10 Form

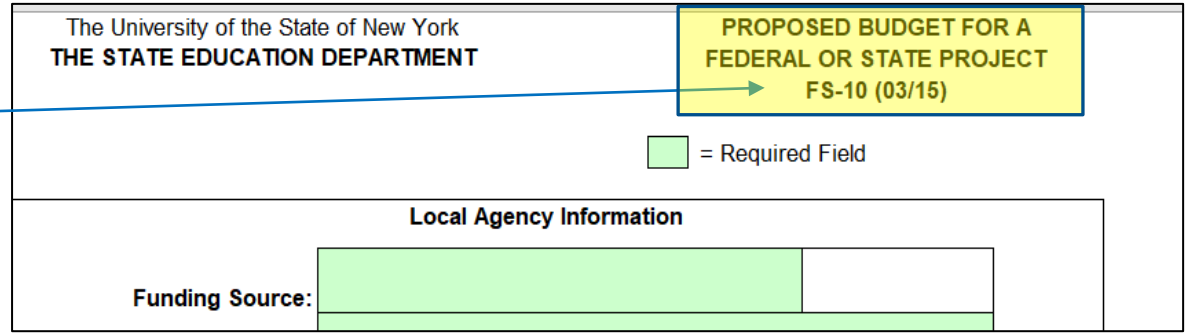
- For each Goal, complete the Perkins V Grant Application Goal Format: **#8 Goal Staff Table** and **#9 Goal Budget**.
- The FS-10 is located at: www.oms.nysed.gov/cafe/forms
- Under the Budgets heading, select the FS-10 in Excel.
- Open and save the Excel FS-10.

  To save select File / Save As, rename the file, select the appropriate location on your computer, and click OK.



Go to the *Agency Info* tab and confirm the update version is **3/15**. (upper right-hand corner).

Note: The Grants Finance Office will not accept older versions.



Perkins V Postsecondary Grant
The FS-10 Form

- General Tips and Requirements for Completing the Form FS-10

BUDGET CATEGORY	CODE
Professional Salaries	15
Support Staff Salaries	16
Purchased Services	40
Supplies and Materials	45
Travel Expenses	46
Employee Benefits	80
Indirect Cost	90
BOCES Services	49
Minor Remodeling	30
Equipment	20

1. **Complete all the green-shaded fields** on the **Agency Information** and **Budget Summary**.
2. Make sure to include the **agency name, agency code** and the **project number**, if available.
3. **Code each Budget Category item <u>by Goal number</u>**
4. Round proposed expenditures to the **nearest dollar**. Budget category totals will automatically round, total, and carry to Budget Summary.
5. **Provide sufficient detail** (e.g., unit costs and quantities) to show how the requested figure was calculated.
6. **Complete all columns and lines on the form** so calculations for salaries, fringe benefits, and indirect costs may be verified.
7. OPASS **<u>no longer accepts</u>** TBA, TBD, or similar notations.

Perkins V Postsecondary Grant
The FS-10 Form

BUDGET CATEGORY	CODE
Professional Salaries	15

Source: Perkins V Application – Goal Format Section

Item 8 Goal Staff Table: Name, Title, FTE, and Salary of all persons assigned to a Goal and funded by the Perkins Grant **must match the FS-10**.

- **By Goal, enter the professional staff titles, FTE and project salaries.**

Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Goal 1: Manager	1.0	$xx,xxx	$xx,xxx
Goal 2: Manager	1.0	$xx,xxx	$xx,xxx

- **Code each item by Goal Number.**

Perkins Grant Guidelines (page 32).

Perkins V Postsecondary Grant
The FS-10 Form

BUDGET CATEGORY	CODE
Support Staff Salaries	16

SUPPORT STAFF SALARIES (Code 16):

- ❑ **Non-instructional employees** of the fiscal agent.
- ❑ Salaries for **teacher aides, secretarial and clerical assistance, tutors, laboratory assistants, technicians,** and **other non-instructional staff** of the fiscal agent.
- ❑ Identify the **portion of a full-time equivalent (FTE)** and the **Annualized Rate of Pay**.
- ❑ Fees for services by persons not employed by the fiscal agent must be listed under *Code 40, Purchased Services.*

⇒ **Code each item by Goal Number**

Source: Perkins V Application – Goal Format Section

Item 8 Goal Staff Table: Name, Title, FTE, and Salary of all persons assigned to a Goal and funded by the Perkins Grant **must match the FS-10**.

➢ **By Goal, enter the support staff titles, FTE and project salaries.**

Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Goal 1: Laboratory Assistant	1.0	$xx,xxx	$xx,xxx
Goal 2: Teacher Aide	0.5	$xx,xxx	$xx,xxx

Perkins Grant Guidelines (page 32).

Perkins V Postsecondary Grant
The FS-10 Form

BUDGET CATEGORY	CODE
Purchased Services	40
Purchased Services with BOCES	49

PURCHASED SERVICES			
		SUBTOTAL CODE 40	
Description of Item	Provider of Services	Calculation of Cost	Proposed Expenditure

PURCHASED SERVICES (Code 40):

- ❑ All services purchased **outside the institution serving as the fiscal agent** (e.g., rentals, equipment repairs, consultant and vendor services).

NOT PURCHASED SERVICES:

- ❑ **Do not use the word, "tuition," or "stipends"** for fees for staff development contracted with external agencies. Indirect Costs cannot be claimed. Indirect Cost can be claimed if the use of funds is labeled **"fee for service."**
- ❑ The **fiscal agent** or an **employee of the fiscal agent** should not be identified as a provider of purchased services. These are *Professional Staff (Code 15) or Support Staff (Code 16).*
- ❑ **Conference registration or attendance** costs = *Travel Expenses, Code 46.*
- ❑ **Purchased Services from a BOCES**, if other than applicant agency = *Purchased Services with BOCES, Code 49.*

Note: Code each item by Goal Number

Perkins Grant Guidelines (page 32).

Perkins V Postsecondary Grant
The FS-10 Form

BUDGET CATEGORY	CODE
Supplies and Materials	45
Equipment	20

SUPPLIES AND MATERIALS (Code 45)

- ❑ **Expendable supplies** (e.g., paper and printer cartridges) and **instructional materials** (e.g., books) that cost **less than $5,000** per unit.
- ❑ Computer equipment and software under $5,000.
- ❑ **Unit costs** and **quantities** must be provided.
- ❑ **Provide sufficient detail** to judge the appropriateness of the quantity and unit cost.
- ❑ Order Supplies and Materials as early as possible in the Grant Year in order to maximize their benefits to students.
- ⇒ **Lists of proposed acquisition of supplies must be itemized and include unit cost.**
- ⇒ **Code each item by Goal Number**

EQUIPMENT (Code 20)

- ❑ All items with a unit price of **$5,000 or more**, including software.
- ❑ The **number of units** and the **unit cost** must be provided.
- ❑ **Use the phrase, "or the equivalent,"** when specifying models or manufacturers to allow the institution to purchase an alternative item.
- ❑ Funding for any equipment not ready **by December 31** will lapse. The institution will be required to propose new uses, aligned with the findings of the CLNA, and have those uses approved by NYSED before proceeding.
- ⇒ **Lists of proposed acquisition of equipment must be itemized and include unit cost.**
- ⇒ **Installation must be complete by December 31.**
- ⇒ **Code each item by Goal Number**

⇒ As noted, NYSED cannot accept generalized lists of items. For example, NYSED cannot approve items such as “Office Supplies” at $700.00. Submit **itemized lists indicating exactly which supplies and equipment the institution intends to purchase with Perkins funds.**

Perkins Grant Guidelines (page 32-33).

Perkins V Postsecondary Grant
The FS-10 Form

BUDGET CATEGORY	CODE
Travel Expenses	46

TRAVEL EXPENSES (Code 46)

- ❑ All allowable travel expenses.
- ❑ Travel is only permitted within the United States and must be directly related to the operation of the program.
- ❑ Travel should occur as early in the Grant Year as possible in order to maximize the benefits of any knowledge gained.
- ❑ **Dates of travel** and **costs for meals, lodging** and the **mode of transportation** must be included.
- ❑ **Show calculations** for the figures: mileage, lodging, registration fees for conferences, meals, number of trips, and so forth.

⇒ **NYSED cannot accept generalized travel plans. For example, NYSED cannot approve items such as "Student Travel" at $1,200.**

⇒ **Submit itemized lists indicating exactly how Perkins funds would facilitate travel, including a breakdown of costs for transportation, lodging, meals, etc.**

⇒ **Code each item by Goal Number**

Perkins Grant Guidelines (page 32-33).

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BUDGET CATEGORY	CODE
Minor Remodeling	30
Employee Benefits	80

MINOR REMODELING (Code 30)

- ❑ Renovations designed **to improve physical access** to a career program **by students or staff with disabilities.**
- ❑ Renovations designed for the **use or installation of project-purchased equipment.**
- ❑ NYSED will **not approve** any remodeling for aesthetic purposes, or any remodeling that would normally constitute an institutional responsibility.

⇒ **Code each item by Goal Number**

EMPLOYEE BENEFITS (Code 80)

- ❑ Indicate the **composite fringe rate** for full and part-time employees.
- ❑ The fringe rate **cannot exceed** the current federal rate issued by the Office of the State Comptroller

Benefit		Proposed Expenditure
Social Security		
Retirement	**New York State Teachers**	
	New York State Employees	
	Other	
Health Insurance		
Worker's Compensation		
Unemployment Insurance		
Other (Identify)		
Subtotal – Code 80		

Perkins Grant Guidelines (page 32-33).

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The FS-10 Form

BUDGET CATEGORY	CODE
Indirect Cost	90

INDIRECT COST (Code 90)

- ❑ Indirect Cost is an optional expense.
- ❑ Represents money generated by a fixed percentage (currently five percent) of all expenditures in the budget except:
  - equipment (Code 20)
  - minor remodeling (Code 30)
  - stipends, honoraria, tuition, rental costs and individual contracts exceeding $25,000
- ❑ Used to **defray costs not otherwise allowed in budget categories** (e.g., heat, electricity, or janitorial services).
- ❑ **Expenditures that directly support individual students** (e.g., book vouchers, registration fees for exams, childcare etc.) cannot be claimed.
- ❑ **Administrative Costs include:**
  - Staff positions and activities not directly related to a specific Goal
  - Leadership activities (e.g., general curriculum development and implementation)
  - General staff in-service training or staff development.
- ❑ **Staff salaries** and **activities** related to the successful operation of a project (e.g., the cost of modifying curricula to serve students in a project) ≠ **Administrative Cost**.

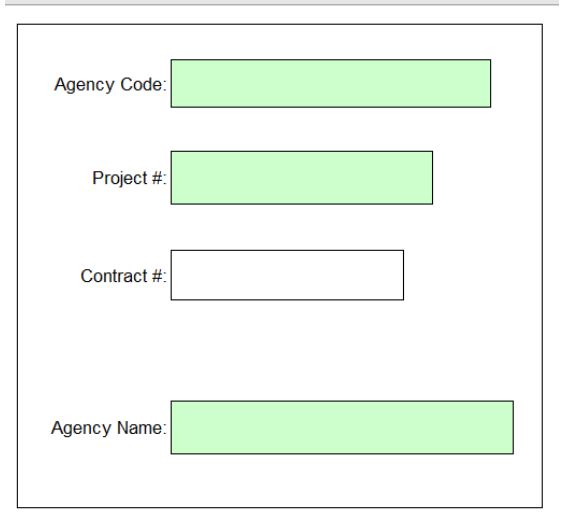
A. Modified Direct Cost Base – Sum of all preceding subtotals (codes 15, 16, 40, 45, 46, and 80 and excludes the portion of each subcontract exceeding $25,000 and any flow through funds) **Manual Entry	$		(A)
B. Approved Restricted Indirect Cost Rate (5%)		%	(B)
C. (A) x (B) = Total Indirect Cost Subtotal – Code 90	$		(C)

Perkins Grant Guidelines (page 32-33).

Perkins V Postsecondary Grant
The FS-10 Form

Budget Summary (Ensuring Accuracy and Alignment)

1. **Check all subtotals** against those in the budget categories.
2. Ensure that all costs and expenditures for each Budget Category are **coded for each Goal** in the FS-10**.**
3. Complete the **agency name, agency code** and the **project number**.



4. Budget category items and amounts for each Goal on the FS-10 must appear and match the **#9) Goal Budget Table** in the Grant Application: Goal Format.

Grant Application: Goal Format: #9) Goal Budget:

*Costs shown below must also appear coded to each **Goal** on the FS-10 budget.*

Category	Code	Goal Costs
Professional Salaries	15	$
Non-Professional Salaries	16	$
Purchased Services	40	$
Supplies and Materials	45	$
Travel Expenses	46	$
Employee Benefits	80	$
Indirect Costs	90	$
Minor Remodeling	30	$
Equipment	20	$
Goal Total		$

5. Obtain the **original signature** of the **Chief Administrator (blue ink).**

Perkins V Postsecondary Grant
The FS-10 Form

Preparing and Submitting the FS-10 Form

- Make **three photocopies** of the FS-10 Form (single-sided)
- Mark the original FS-10 with the original signature, in blue ink, of the applicant's chief executive officer or designee as **"Original Signature Copy"**
- Insert the **Original FS-10** as **Item #10** of the Grant Application.

E-mail the complete Application Package to: PSPerkins@nysed.gov

Mail the 3 copies of FS-10 along with the Application Package to:

[Liaison's name here]
New York State Education Department
Office of Postsecondary Access, Support and Success
89 Washington Avenue, Room EBA 971 – Perkins Grant
Albany, NY 12234

Perkins V Postsecondary Grant
Budget Narrative

- The Budget Narrative must correspond to the **items and figures in each Budget Category of the FS-10**.
- Code and describe each item by **Goal Number**.
- **Additional information or details** to explain items in a budget category, should be included in the Budget Narrative.
- **For each Budget Category, the Budget Narrative must clearly describe:**

  i. The specific **item, activity or expenditure by Goal number.**

  ii. The **CTE program's need** for the item/expenditure (CLNA – Chart 8).

  iii. How the activity or expenditure **will improve the program and access/opportunities for students**.

Perkins V Postsecondary Grant
Budget Narrative

To relay your understanding and adherence to **Programmatic Responsibilities**, include the following statements in the Budget Narrative, as appropriate:

- Installation of equipment purchased with Perkins Grant funds will be completed **by December 31** of the applicable Grant Year.
- All activities funded by the Perkins Grant will be complete **by the end of the Grant Year, which is June 30**.
- Evaluation of all activities funded by the Perkins Grant will be completed **by the end of the Grant Year, which is June 30.**

- Insert the completed **Budget Narrative** as **Item #11** of the Grant Application.