

# Budget Planning Guide for Perkins Grant

January 2024

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## Budget Guide for Perkins Grant

### Budget

The applicant must prepare a budget that:

- Identifies prioritized comprehensive local needs assessment (CLNA) goals
- Includes, but is not limited to, the cost items identified in the project goals and outcomes
- Is consistent with the goals and objectives of Perkins V
- Meets applicable rules and laws, including the allowable cost principles in the applicable Uniform Grant Guidance and complies with the Requirements for Uses of Funds, [Perkins Grant Cost Guidelines](#), and Supplementing Versus Supplanting
- Can be expended within the state funding period (September 1 to August 31)

### Budget: Grant Activity Titles (Basic Grants Only)

The applicant must identify one of seven grant activity titles with each cost item included in Schedules A-F:

1. **Upgrade Curriculum** - Activities related to the development/upgrade of career and technical education (CTE) curriculum.
2. **Professional Development** – Activities related to initial teacher preparation and recruitment of CTE teachers, faculty, administrators, and career guidance and academic counselors, including those who:
  - a. Promote the integration of coherent and rigorous academic content standards and CTE curricula, including opportunities for the appropriate academic and CTE teachers to jointly develop and implement curricula and pedagogical strategies, as appropriate
  - b. Increase the percentage of teachers who meet teacher certification or licensing requirements
  - c. Offer a high-quality, sustained, and intensive focus on instruction and increase the academic knowledge and understanding of industry standards, as appropriate, of CTE teachers
  - d. Encourage applied learning that contributes to the academic and career and technical knowledge of the student
  - e. Provide the knowledge and skills needed to work with and improve instruction for special populations
  - f. Assist in accessing and using data, including data provided under Section 118 of Public Law 109-270, student achievement data, and data from assessments
  - g. Promote integration with professional development activities that the state carries out under Title II of the Elementary and Secondary Education Act of 1965 and Title II of the Higher Education Act of 1965
3. **Guidance and Counseling** – Activities that provide access for students (and parents, as appropriate) to information about career awareness and planning, career options, financial aid, and postsecondary options, including baccalaureate degree programs.
4. **Instructional Equipment** – Purchases to improve the instruction of selected CTE programs and activities to modify or upgrade existing equipment to meet current industry

specifications, including new or improved teaching aids. New equipment must be state of the art and purchased to meet industry standards. Instructional Equipment must be identified only on Schedule C of the Perkins budget. Schedule F equipment may use the activity Upgrade Curriculum.

5. **Special Populations** – Activities that raise the academic performance of special populations students to the level of performance of other CTE students and that prepare special populations for high-skill, high-wage, or high-demand occupations that will allow them to become self-sufficient.
6. **One-Stop Centers** – Activities related to the operation of One-Stop Centers.
7. **Other** – Activities related to program improvement, evaluation, business/industry enrichment, instructional materials, and any related activity that is not identified in Grant Activity Titles 1-6. The applicant should use the “Other” designation only if other Grant Activity Titles do not closely align with the budgeted item.

## Budget Schedules: A-G

### Schedule A: Salaries and Fringe Benefits

Schedule A must identify staff salaries that will be supported by grant funds.

The applicant must calculate salaries at a pay rate that is comparable to those paid for similar positions by the applicant. If the applicant has no comparable positions, salaries will be considered reasonable to the extent that the salaries are comparable to those paid for similar work in the labor market. The chief executive officer of the applicant may be required to provide certification of comparable salaries.

The applicant must not request salaries and fringe benefits for executive officers (including the president, vice presidents, and deans) or administrative support staff who may directly or indirectly work on Perkins Basic Grant activities and programs. Stipends requested for full-time employees for special projects must be for work that will be performed outside normal duty hours.

The Grant Activity Title “Special Populations” must be used if the employee will work solely with special population students and if any work with other CTE students is incidental to and does not detract from their primary job duties.

**Entry Format** - Include the following information: Grant Activity (1-7), the campus (if applicable), the title of the position, indication of whether the position is full time or part time, a brief description of the work, prioritized CLNA goal (as relevant), the percentage of time the person/position will spend on Perkins Basic Grant activities, and the total compensation for the grant period.

**Table 1: Salaries and Fringe Benefits (Basic)**

I. Activity	II. Title/Position	III. % of Time on Project	IV. Amount
Special Populations	South Campus – Student Advisor (FT) – will provide career counseling and guidance to CTE special populations students. CLNA Goal VI.1.a.	50%	\$ 22,000
Other	Tutors (PT) for Health Sciences students (Est. 20 tutors, 50 hrs. each, \$7.50/hr.).	100 %	\$ 10,000

**Entry Format for FIP and PEAOP-** The campus (if applicable), title of the position, a brief description of the work, indication of full-time or part-time, the percentage of time the person/position will spend on Grant activities, and the total compensation for the grant period.

**Table 2: Salaries and Fringe Benefits (FIP and PEAOP)**

I. Activity	II. Title/Position	III. % of Time on Project	IV. Amount
	Project Manager (FT) to coordinate project activities and deliverables.	20%	\$ 10,500

The awarded applicant must:

- Have written policies and procedures for Time and Effort recordkeeping;
- Provide a breakout of estimated hours and hourly wage for tutors and other part-time employees paid by the hour if the total cost is \$10,000 or more
- Maintain a job description for each position supported full time or part time by the grant
- Require persons paid by the grant in whole or in part to keep Time and Effort records

**Schedule B: Travel**

Schedule B must identify in-state and out-of-state travel for institutional employees that is necessary, directly related to Perkins Basic Grant activities, and reasonable.

The applicant may not request travel for executive officers (including the president, vice presidents, and deans) or administrative support staff who may directly or indirectly work on Perkins Basic Grant activities and programs.

Travel costs must include airfare, mileage, hotel, per diem, and other costs directly related to transit. Conference fees and other registration costs should be charged to Schedule F. The activity title used in Schedule B must match the activity title of the conference registration listed in Schedule F.

**Entry Format** - Include the following information: Grant Activity (1-7), campus (if applicable), CTE program or function, position(s) of the traveler(s), the purpose of and justification for the travel, dates and location of the destination (if known when the application is submitted), prioritized CLNA goal (as relevant), and the total cost.

**Table 3: Travel (Basic)**

I. Activity	II. Title/Position	III. Purpose	IV. Amount
Professional Development	South Campus –Special populations advisors (2)	Attend AHEAD conference, Cincinnati, OH, 10/3-5/2024. CLNA goal VI.1.a.	\$ 2,000
Professional Development	Central Campus – Instructor – Automotive Technology	Attend annual manufacturer update, Ford Corp. Conference. 7/10-12/2023, Vista View, MN	\$2,000

**Entry Format for FIP and PEAOP-** The campus (if applicable), position(s) of the traveler(s), the purpose of and justification for the travel, dates, and location of the destination (if known at the time the Application is submitted), and the total cost.

**Table 4: Travel (FIP and PEAOP)**

I. Activity	II. Title/Position	III. Purpose	IV. Amount
	Project Manager	TACTE Conference, present project information. Spring 2024, TBD.	\$ 2,000

The awarded applicant must:

- Have written policies and procedures for employees who travel on Perkins business and seek travel reimbursement from the grant award
- Reimburse employees traveling on Perkins business at the federal lodging and per diem rates or the awarded applicant’s rates, whichever are more stringent
- Reimburse employees traveling on Perkins business at the per diem rates or for actual costs not to exceed the per diem rates
- Reimburse travel costs that exceed the per diem rates with other funds (not Perkins funds) that are available to the awarded applicant
- Reimburse actual car mileage at the current rate established by the Texas Comptroller of Public Accounts or the awarded applicant’s rate, whichever is more stringent

**Schedule C: Capital Outlay/Equipment**

Schedule C must identify capital items, as defined by federal cost policy (tangible property having an initial acquisition price of more than \$5,000 per unit and a useful life of more than one year) or by the applicant’s local policy, whichever is more stringent. Using the same criteria, computing devices must be categorized under Schedule C or Schedule F based on the initial per-unit acquisition price. Items should be requested only when they are necessary to accomplish specific objectives of the Perkins Act.

Applicants with more a stringent equipment capitalization policy than the federal cost policy must email [Perkins@highered.texas.gov](mailto:Perkins@highered.texas.gov) upon submission of their application.

Email notification must include the cost threshold and useful life criteria of the applicant’s local capitalization policy.

**Perkins Excellence in Access Opportunity Program (PEAOP) does not allow equipment purchases.**

**Entry Format** - Include the following information: Grant Activity listed as Instructional Equipment (all equipment listed in Schedule C should be marked with the activity title Instructional Equipment), the campus (if applicable), program or activity for which the item is being purchased, the number of units to be purchased, the unit cost of the item (if more than one unit is to be purchased), a description of and justification for the item, prioritized CLNA goal (as relevant), and the total cost.

**Table 5. Capital Outlay/Equipment (Basic)**

I. Activity	II. Description	III. Amount
Instructional Equipment	South Campus – RN Nursing – (1) Sim Baby with compressors, peripheral kits, and extended warranty – allows for instruction and competency-based testing in a realistic practice setting for students in the Maternal /Child course.	\$ 8,000
Instructional Equipment	West Campus – Electronics – Ellipsometer (2 @ \$11,345) – recommended by industry partners to provide students experience with small scale nano-electronic measurement.	\$22,690

**Entry Format for FIP and PEAOP**-The campus (if applicable), a description of and justification for the item, the unit cost of the item if more than one unit would be purchased, and the total cost

**Table 6. Capital Outlay/Equipment (FIP and PEAOP)**

I. Activity	II. Description	III. Amount
	Server--participant/ student collected data/project mgt	\$ 10,000

The awarded applicant must maintain policies, procedures, and practices consistent with Title 2 of the Code of Federal Regulations (2 CFR), Section 200.313, including but not limited to the following:

- A control system to ensure adequate safeguards against loss, damage, or theft of equipment
- Purchasing, inventorying, and labeling of capital equipment
- Permanent labeling or etching of all equipment with a unique number recorded in the institution’s inventory system, which must record all information required by the CFR
- Holding title to capital items for the grant period
- Ensuring that CTE programs and students have preemptive priority in the use of capital equipment and other inventoried items purchased with Perkins Grant funds. Any other use of these items must be incidental to the primary use and may not add to the cost, wear and tear, or operation of the equipment or inventoried item purchased with Perkins Grant funds.

The awarded applicant must purchase capital equipment as early as possible during the federal funding period so that CTE programs and students receive the full benefit of those goods and services during the period. **The deadline to purchase capital equipment (Schedule C) is April 30**, to be ready to begin serving students in the spring semester.

### Schedule D: Consultants and Service Contracts

Schedule D must identify professional services to be performed by independent consultants or contractors who are not employees of the applicant. This may include speakers or presenters as well as those advising the applicant.

The applicant must not request consultant or contract fees for any services that can be provided by employees of the applicant. An employee of the applicant must not be paid as a consultant or contractor even if the work is done while the employee is on leave or after regular work hours (2 CFR, Section 200.459).

Schedule D must not include vendor contracts, which belong under Schedule F: Operating Expenses, Services, Books, and Supplies.

**Entry Format** - Include the following information: Grant Activity (1-7), the program or activity for which the consultant/contractor is being used, the name of the consultant/contractor (if available), the campus (if applicable), a description of and justification for the services provided, prioritized CLNA goal (as relevant), and total cost of services.

**Table 7: Consultants and Service Contracts (Basic)**

I. Activity	II. Individual or Firm	III. Purpose	IV. Amount
Special Populations	TBD – campuswide CTE essential skills workshop (“soft” skills)	Bluebonnet Campus – prepares CTE instructors to incorporate essential skills into curricula – increases campus’s overall placement rate. CLNA goal II.3.a & VI.3.b.	\$ 1,000
Other	Betty Smith – LVN Nursing Evaluator	Prepares NCLEX-PN® diagnostic report on identified areas of low-test performance – increases pass rates.	\$ 2,000

**Entry Format for FIP and PEAOP**- The campus (if applicable), the name of the consultant, a description of and justification for the services provided, and the total cost of those services.

**Table 8: Consultants and Service Contracts (FIP and PEAOP)**

I. Activity	II. Individual or Firm	III. Purpose	IV. Amount
	We-WebDesign	Design project website for student engagement and statewide dissemination of information.	\$ 5,000

The awarded applicant must:

- Conduct all procurement transactions in a manner that provides, to the maximum extent practical, open and free competition (2 CFR, Section 200.319)
- Base consultant/contractor selection on demonstrated competence, qualifications and experience, and the reasonableness of the proposed fee;
- Base fees on the awarded applicant's purchasing policy and may include reimbursement for materials, travel, and other actual costs associated with the consultant/contractor services
- Follow a formal procurement process, including a bidding process, when using a subcontract, including (a) compliance with suspension and debarment by performing a verification check including a Sam.gov verification, (b) collecting a certification from the entity, and (c) adding a clause with specific terminology to address suspension and debarment requirements (2 CFR, Section 200.214)
- Maintain procurement records for purchases in excess of the small purchase threshold that include the following information at a minimum: (a) basis for contractor selection,



(b) justification for lack of competition when competitive bids or offers are not obtained, and (c) basis for award cost or price (2 CFR, Section 200.320)

- Require the consultant or subcontractor to meet the same requirements for purchasing, equipment, and other inventoried items as the awarded applicant
- Pay the consultant or contractor on a reimbursement basis
- Retain all executed contracts for consultant/contractor services for a minimum of seven years
- Ensure that consultants and contractors paid with grant funds do not derive any portion of their regular salary from other Perkins Act sources
- Ensure that Historically Underutilized Businesses are solicited whenever they are potential sources (2 CFR, Section 200.321)
- Ensure that, as appropriate and to the extent consistent with law, preference is given to the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all contracts and purchase orders for work or products under this award (2 CFR, Section 200.322).

**Schedule E: Sub-Grants (FIP and PEAOP Only)**

Schedule E: shall identify grants and subcontracts with other entities to carry out a portion of the Applicant’s responsibility under the Perkins Leadership Grant

**Schedule E: Sub-Grants must not be used as part of the Basic Perkins Program.**

**Entry Format for FIP and PEAOP**-The campus (if applicable), the name of the sub-grantee or subcontractor, a description of and justification for the services provided, and the total cost of those services.

**Table 9: Sub-Grants (FIP and PEAOP)**

I. Activity	II. Recipient	III. Purpose	IV. Amount
	Bluebonnet College	Participant institution for project pilot assessment and deliverable.	\$ 7,500

The Awarded Applicant shall:

1. Conduct all procurement transactions in a manner to provide, to the maximum extent, practical, open and free competition;
2. Follow a formal procurement process including a bidding process when using a subcontract and should follow compliance with suspension and debarment by performing a verification check including a System for Award Management (SAM) verification, collecting a certification from the entity, and adding a clause with specific terminology to address suspension and debarment requirements;
3. Maintain documentation for:
  - a. Basis for contractor selection;
  - b. Justification for lack of competition when competitive bids or offers are not obtained; and
  - c. Basis for award cost or price;

4. Require that all travel, equipment, and other inventoried items purchased by the sub-grantee or subcontractor meet the same requirements as those for the Awarded Applicant;
5. Reimburse all work of the sub-grantee or subcontractor on a reimbursement basis only; and
6. Retain all executed sub-grants and subcontracts for a minimum of seven years.

**Schedule F: Operating Expenses, Services, and Books**

Schedule F must identify all other allowable direct costs (other than those identified in Schedules A-D).

**Entry Format** - Include the following information: Grant Activity (1-7), the campus (if applicable), the program or activity for which the item is being purchased, the number of units to be purchased, the unit cost of the item (if more than one unit is to be purchased), a description of the item, prioritized CLNA goals (as relevant), and the total cost. When entering registration fees for various conferences in one line item, the line item must include names/acronyms of planned conferences and unit costs (e.g., 3@\$450) for each conference.

**Table 10: Operating Expenses, Services, and Books (Basic)**

I. Activity	II. Description	III. Amount
Professional Development	Registration fees for conferences on Schedule B. AHEAD (2 @ \$355), Ford Corp \$100. CLNA goal VI.2.b.	\$ 810
Upgrade Curriculum	North Campus – Automotive Technology – Engine stands (5 @ \$1,400).	\$ 7,000
Special Populations	Childcare vouchers (Approx. 35 students @ \$1,000 for the fall and spring semesters). CLNA goal VI.1.a.	\$35,000
Upgrade Curriculum	North Campus – Welding – Supplies (steel 2 @ \$1,000, pipe 4 @ \$500, rods 1 @ \$3,200).	\$7,200
Other	Districtwide CTE Program & Career Coach marketing materials (posters, brochures, radio ads). CLNA Goal VI.3.a.	\$3,500

**Entry Format for FIP and PEAOP**- The campus (if applicable), a description of and justification for the item, the unit cost of the item if more than one unit would be purchased, and the total cost.

**Table 11: Operating Expenses, Services, and Books (FIP and PEAOP)**

I. Activity	II. Description	III. Amount
	Web cams (2@\$400) for related project presentation and activities.	\$ 860

The awarded applicant must maintain policies, procedures, and practices consistent with 2 CFR, Section 200.302, as it pertains to effective control over property, including but not limited to the following:

- A control system to ensure adequate safeguards against loss, damage, or theft of noncapital equipment
- Purchasing, inventorying, and labeling of noncapital equipment
- Permanent labeling or etching of noncapital equipment acquired at a unit cost of \$500-\$4,999
- Ensuring that CTE programs and students have preemptive priority in the use of noncapital equipment and other Schedule F items purchased with Perkins Grant funds. Any other use of these items must be incidental to the primary use and may not add to the

cost, wear and tear, or operation of the equipment or inventoried item purchased with Perkins Grant funds.

The applicant must additionally:

- Provide a cost breakout for the estimated number of students and cost per student for support services budgeted at \$15,000 or above
- Provide a cost breakout for supplies (consumables) and marketing materials budgeted at \$4,000 or above

The awarded applicant must purchase and install noncapital equipment (supplies) as early as possible during the federal funding period so that CTE programs and students receive the full benefit of those goods and services during the period. It is recommended that all supplies purchased be ready to begin serving students in the spring semester.

To ensure access and equity are prioritized for special population students, a college must not reduce budgeted student support by more than 25% within the grant period.

### Schedule G: Administration/Indirect Cost

The Administration/Indirect Cost to the grant is limited to no more than 5% of total direct expenditures. There are two allowable methods for arriving at the Administration/Indirect Cost, of which the applicant must choose one:

- **Indirect Method:** The applicant has a federally approved Indirect Cost Rate on file and makes it available upon request.
- **Allocation Method:** The applicant has a calculation projection on file, available upon request, showing that administrative cost is at least 5%.

Applicants must not report expenditures on a line that has a \$0 amount budgeted. If the applicant believes that administrative/indirect costs will be incurred during the grant period, an appropriate amount must be budgeted in the initial application or in a subsequent amendment or email notification. If the amount is not used, the funds can be repurposed to other budget schedules by amendment or email notification.

**Table 12. Administration/Indirect Cost (Basic, FIP, and PEAOP)**

I. Description	II. Amount
Allocation Method: Institution must have a calculation projection on file.	\$ 6,152

# **Texas Higher Education**

## **COORDINATING BOARD**

This document is available on the Texas Higher Education Coordinating Board website:  
<https://highered.texas.gov>.

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