**OMEGA Perkins Reimbursement Submission Guidance**

1. **Object Codes:** 
   * 1000 Salaries and Wages: Salaries and wages paid to employees for full and part-time work, including overtime, shift differential and similar compensation
   * 2000 Employee Benefits: Job related benefits provided to employees that are part of their total compensation
     + 1000/2000- The description must include the payroll cycle range dates, general ledger (GL) posting date, and payment date with matching payment date column. Each payroll cycle must have a separate entry line
     + 1000/2000- For Perkins purposes, with extended contracts, the work must be in addition to the employee’s normal job responsibilities and performed outside of normal work hours
   * 3000 Purchased/Contractual Services: Services acquired from outside sources (i.e., private vendors, public authorities or other governmental entities).
     + Original payment that was paid by the school division directly to an outside vendor/source
     + Indicate the annual renewal date span for lease, subscription, participation, service, or license expenditures
     + Perkins funds cannot be used for payment of individual membership dues, regardless whether student, teacher, or administrator; regardless whether Career and Technical Student Organizations (CTSOs) or professional membership dues.
   * 4000 Internal Services: Charges for the use of your school division’s services, including transportation, Culinary Arts café, graphic and imaging
   * 5000 Other Charges: Expenditures that support the Career and Technical Education (CTE) program, including school division and CTE administrators, staff, teachers or consultant expenses for training, conference registration, travel, lodging, and meals (payments must be reimbursed directly to the employee traveler with the employee traveler name listed in the Vendor Column)
     + Rental/leasing fees, including vehicle rental, regardless of whether paid by school division or traveler; copiers; gas tanks
     + School division employee initially paid for the Perkins related activity, including, conference registration, travel, lodging, and meals (employee name must go in the Vendor column)
     + Indirect Costs
       - Perkins limits the amount of funds permitted to be used for indirect and direct costs (combined) to no more than 5% of the grant award allocation
   * 6000 Materials and Supplies: Cannot to be used for the CTE Local Plan and Career and Technical Management Systems (CTEMS) Schedules 17 Budget and 18 Administration Budget Summary Worksheet, Online Management of Education Grant Awards (OMEGA) Perkins budget transfers or any federal Perkins grant award funds reimbursement requests.
   * 8000 Equipment:
     + All equipment purchases, no matter the dollar value of the purchase, must claimed under object code 8000.
     + Provide quantity and cost per unit; include all related costs to equal line-item total.
     + Perkins funds cannot be used to purchase materials or supplies that loses its shape or identity through use, are disposable, or under normal use, cannot be expected to last at least one year.
     + When listing multiple pieces of equipment in a single line item, please indicate cost of each and quantity in the description.
     + Perkins funds may only be used for installation, warranty, or shipping costs if costs are included in the original item invoice.
     + Perkins funds may not be used to purchase used, repaired equipment, or repaired parts for equipment.
     + Perkins funds may not be used unless the item is going to be added to the Perkins inventory and remain the property of the school. Items cannot be given to individuals as a gift or promotional item.
     + The school division must obtain pre-approval from the Virginia Department of Education (VDOE), Office of Career, Technical, and Adult Education (Office of CTE) for the equipment, if the item is not listed in the state approved equipment list.
2. **Vehicle Mileage:** Provide the purpose of travel, date or date span of travel, location, number of miles, and mileage rate (under object code 4000 school division vehicle and 5000, if commercial rental or personal vehicle)

1. **Tolls/Parking**: Provide the purpose of travel, date or date span of travel, location, and cost of tolls/parking for each day travel date.
2. **Conference/Event/Training Registration**:
   * Provide the conference name, date or date span of travel, location, number of persons attended, status of traveler(s) (i.e., teacher, director, principal), and last name(s) of attendees. **Do Not** include any personally identifiable student information; except if CTSO event, include number of students in CTE special population categories.
   * For CTSO activity see #9
3. **Lodging:** Provide the purpose of lodging (i.e., name of conference or training), date or date span of travel, location, number of nights stayed, number of persons, status of traveler(s) (i.e., teacher, director, principal, or student), and last name of traveler(s). **Do Not** include any personally identifiable student information; except if CTSO event, include number of students in CTE special population categories.
   * For helpful [GSA Travel link](http://perdiemcalc.net/gsa/) see #12

* Lodging rate must be within the GSA allowable rate before taxes, or other fees.
  + Separately list the base lodging rate per night, the taxes/fees per night, and the total per night amount
* Room service and tips are not reimbursable with Perkins funds.
* Lodging is not reimbursable through Perkins funds for the night of the last day of the conference, unless preapproved by the school division and the VDOE Office of CTE
* For CTSO activity see #9

1. **Meals:** Provide the purpose of travel, date or date span of travel, location, number of persons, status of traveler (i.e., teacher, director, principal, or student) and last names. **Do Not** include any personally identifiable student information; except if CTSO event, include number of students in CTE special population categories.
   * For helpful [GSA Travel link](http://perdiemcalc.net/gsa/) see #12

* Meals must be broken down per day per meal, or list date with per diem amount less any meals provided at conference or training.
* Total cost of meals per day must not exceed allowable GSA rate for that location.
* Allowable calculation may include incidental expenses ($5 maximum per day)
* The meal per diem for the first travel day and last travel day is allowable at only 75% of the total per diem amount.
* Meal reimbursement is only allowable on overnight travel status.
* For CTSO activity see #9

1. **CTE Activities:** Provide the date(s), location, purpose of trip, number of persons, status of travelers (i.e., teacher, director, principal, or student), and cost for each.
   * For CTSO activity see #9
2. **License, Subscription, or Contract Services:** Provide a description of the time span with dates of the service, license, subscription, or contract period.
3. **Career Technical Student Organization (CTSO**): Effective December 19, 2015, use of Perkins funds for CTSOs must only be used to strictly support participation of students who are determined to be eligible members of Perkins V special populations, including students who are enrolled in CTE courses that lead to non-traditional fields. Perkins funds must only be used for CTE special population student registration, transportation, lodging, and meals to CTSO district, regional, state and national conferences. Further, Perkins funds must only be used to support the teacher’s (one per organization/per school/per event) registration, transportation, lodging, and meals if the teacher accompanies a student who is an eligible member of a CTE special population.

* When submitting an OMEGA reimbursement request for CTSO expenditures, each line-item request must indicate the number of students in special populations plus the name of the school or technical center; only one teacher/advisor, per CTSO, per school.
* Perkins funds may not be used for CTSO events that are specifically for teacher/advisors (i.e., DECA AMPED Conference, FCCLA Chapter Advisor Summit, etc.).
* Special Populations are identified in the Strengthening Career and Technical Education for the 21st Century Act (Perkins V) as CTE students that are eligible for additional supports and services to help ensure program accessibility and assist them in overcoming barriers that may limit their opportunity for success.
  + Under Perkins V - the nine special populations include:

1. individuals with disabilities;
2. individuals from economically disadvantaged families, including low-income youth and adults;
3. individuals preparing for non-traditional fields;
4. students who are single parents, including single pregnant women;
5. out-of-workforce individuals;
6. English learners;
7. homeless individuals
8. youth who are in, or have aged out of, the foster care system; and
9. youth with a parent who is a member of the armed forces and on active duty.
10. **Encumbrance Date:** For Perkins purposes, the Encumbrance Date must be on or before the first date in the Expenditure Description date span.
    * For Perkins purposes, an encumbrance date is required on all object code 3000, 4000, 5000, and 8000 line items.
11. **Industry Certification Exams:** Provide the date or date span, purpose of test, number of exams, cost of each exam, and total cost.
12. **GSA Travel Calculations:** The following site is helpful in calculating the travel (lodging and meals) amounts: <http://perdiemcalc.net/gsa/>.
13. **Vendor Column:** While the payments are recorded as going back to a school, career center, CTSO, bank account, or credit card for division purposes, Perkins requires the actual vendor’s name be listed in the Vendor Column (indicate other information in parentheses, if needed for division purposes)