



# AEFL Grant Management Handbook

FY 2024



OKLAHOMA  
CareerTech

AEFL

Adult Education and Family Literacy



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## COMMONLY USED ACRONYMS

AE:	Adult Education
AEFL:	Adult Education & Family Literacy
AEFLA:	Adult Education and Family Literacy Act
ALC:	Adult Learning Center
ADA:	Americans with Disabilities Act of 1990
CTIMS:	CareerTech Information Management System
CFDA:	Catalog of Federal Domestic Assistance
C/I:	Correctional/Institutional
C.F.R.:	Code of Federal Regulations
DUNS:	Data Universal Numbering System
D&E:	Direct and Equitable
EDGAR:	Education Department General Administrative Regulations
EFL:	Educational Functional Level
ESL:	English as a Second Language
ELL:	English Language Learner
EL/Civics:	English Literacy/Civics
FERPA:	Family Educational Rights and Privacy Act
FAIN:	Federal Award Identification Number
FFATA:	Federal Funding Accountability and Transparency Act
FSR:	Financial Status Report
FY:	Fiscal Year
FA:	Funding Agreements
GAAP:	General Accepted Accounting Principles
HSE:	High School Equivalency
IDC:	Indirect Cost
IELCE:	Integrated English Literacy and Civics Education
LACES:	Literacy, Adult and Community Education System
LEA:	Local Education Agency
MOE:	Maintenance of Effort
MIS:	Management Information System
MSG:	Measurable Skill Gains
NRS:	National Reporting System
OCTAE:	Office of Career, Technical, and Adult Education
OCAS:	Oklahoma Cost Accounting System
ODCTE:	Oklahoma Department of Career and Technology Education
POP:	Period of Performance
PY:	Program Year
UGG:	Uniform Grant Guidance
UEI:	Unique Entity Identifier
USDOE:	United States Department of Education
WIOA:	Workforce Innovation and Opportunity Act

## **OKLAHOMA ADULT EDUCATION AND FAMILY LITERACY GRANTS**

The Oklahoma Department of Career and Technology Education Adult Education and Family Literacy division acts as the pass-through agency for the Adult Education and Family Literacy Act grants. AEFLA, a federal law, can be found in Title II of the Workforce Innovation and Opportunity Act, which was signed by President Barack Obama in 2014. Part of AEFLA's stated purpose is to assist adults with becoming literate, obtaining the knowledge and skills necessary for employment and self-sufficiency and obtaining the skills necessary to lead to sustainable improvements in the economic opportunities of their family. In addition to the federal grants provided under AEFLA, ODCTE's AEFL division also administers adult education allocations supported with state funds. Subject to availability, eligible recipients may apply for and be awarded any or all of the following grants:

- Adult Education Federal Grants
  - Adult Education and Literacy - 731
  - English Literacy/Civics - 732
  - Adult Education Services to Corrections and Institutionalized Individuals – 733
- 319 State Allocation

ODCTE's AEFL division requires that the federal and state program awards adhere to the same authoritative regulations for AEFLA funds regarding allowable expenditures. Since the state is required to complete annual financial status report and show that it matched all AEFLA funds spent on administration with nonfederal funds, ODCTE's AEFL division uses the state flow-through amount to recipients as part of the applicable match. Recipients shall not use federal and state funds for the administration of the high school equivalency testing.

### **Local Grant Applications and Grant Continuation**

AEFL providers are required to apply to be adult education providers through a competitive grant application process. Selected applicants will be allocated AEFLA grant funds and/or state grant funds. The application shall contain such information and assurances, including the following:

1. A description of how funds awarded under this title will be spent consistent with the requirements of the AEFLA.
2. A description of any cooperative arrangements the eligible applicant has with other agencies, institutions or organizations for the delivery of adult education and literacy activities.
3. A description of how the recipient will provide services in alignment with the local plan under WIOA Section 108, including how the recipient will promote concurrent enrollment in programs and activities under Title I of the WIOA, as appropriate.
4. A description of how the recipient will meet the state adjusted levels of performance described in Section 116(b)(3) of the WIOA, including how such provider will collect data to report on such performance indicators.
5. A description of how the eligible provider will fulfill one-stop partner responsibilities as described in Section 121(b)(1)(A) of the WIOA, as appropriate.
6. A description of how the eligible provider will provide services in a manner that meets the needs of eligible individuals.
7. Information that addresses the considerations described under Section 231(e) of the WIOA, as applicable.

Continuation of the award during this four-year grant cycle will be dependent on the satisfactory implementation of the programs and services outlined under AEFLA.

## BUDGET AND REIMBURSEMENT

This section describes the budget and reimbursement process for ODCTE-AEFL grants, as well as the fiscal policies and procedures.

### Funding Agreements

The grant funds received by the local eligible program shall be expended for the purpose of the grant and in a manner consistent with fiscal requirements. Grant funds will be distributed using a performance- and needs-based funding formula. After the subawards are determined, FAs are issued to successful grant applicants and budgets must be prepared for the FA amount.

FAs will include the following: (1) federal project code; (2) state project code; (3) Catalog of Federal Domestic Assistance number; (4) Indirect Costs rate; (5) Federal Admin Cap; (6) subrecipient name; (7) subrecipient's unique entity identifier number; (8) superintendent/director; (9) subrecipient's address; (10) congressional district; (11) subrecipient's phone number; (12) federal award program or project title; (13) local project director (14) period of performance dates; (15) local share match required by subrecipient; (16) federal award identification number; (17) program year; (18) amount of federal funds obligated by this action; (19) amount of state funds obligated by this action; and (20) total awarded by ODCTE to subrecipient.

### General Budget Form Information

#### Federal Awards [AEFLA Section 233 (a)]

Recipients must classify all proposed expenditures within two types of service categories:

1. **Instructional Costs** - At least 95% of federal funds must be expended for adult education instructional activities.

Examples of allowable costs may include the following:

- a. Salaries and benefits of instructors.
- b. Instructional expenses, including supplies and equipment used by students.
- c. Curriculum.

2. **Administrative Costs** - Administrative costs may not exceed 5% of the total grant award. Under AEFLA section 233(a)(2), local administration activities can include accountability reporting and professional development.

Examples of allowable costs may include the following:

- a. Salaries of program administrators, supervisors.
- b. Noninstructional expenses.
- c. One-stop center infrastructure costs and shared costs.
- d. Planning.
- e. Clerical (personnel involved in clerical activities).
- f. Administrative fringe benefits as required for salaried positions.
- g. Administrative travel to state meetings relating to administering adult education courses and educational activities.
- h. Indirect Costs (if applicable).

**Note:** AEFLA subawards to local programs are restricted to a 5% cap on administrative costs that can be charged to the federal dollars. Although the budget must differentiate the instructional and administrative costs for the planned activities, if approved in writing by the AEFL Division, the administrative allowance may exceed the 5% cap.

## State Awards/Funds (Project Code 319)

Recipients must classify all proposed expenditures within two types of service categories:

1. **Instructional Costs**
2. **Administrative Costs**

No more than 5% of the allocated funds can be expended to administer the adult education and literacy grant. In cases where 5% is too restrictive to perform administrative activities, the eligible provider may negotiate with the ODCTE an adequate level of funds to be used for noninstructional purposes. Administrative costs include planning; carrying out performance accountability requirements; professional development; providing adult education and literacy services in alignment with local workforce development area plans; carrying out the one-stop partner responsibilities; and contributing to the infrastructure costs of the one-stop delivery system. As with all adult education and literacy expenditures, administrative costs must be allowable, necessary and reasonable. The 5% administrative cost limit or negotiated administrative cost limit applies to federal, state and local adult education and literacy activities. Examples of disallowed costs are bad debts; contingencies; entertainment; food; alcoholic beverages; fines/penalties; fundraising; lobbying; promotional items; unused leave payouts; tuition and fees; construction; and acquisition of property. State awards/funds must be expended in the fiscal year awarded and may not be carried forward to the next fiscal year. Unspent state funds at the end of the fiscal year will be returned to ODCTE's AEFL division. Local programs that close will repay state funds that have not been expended.

## Correctional Facility/Institutionalized Individuals Educational Services

The ODCTE AEFL division supports educational programs for criminal offenders in correctional institutions and for other institutionalized individuals. ODCTE will allocate 10% of the federal funds available for allocation directly to the Oklahoma Department of Corrections. All other services to these populations will be restricted to local programs that receive special allocations; local programs must apply for those funds separately from the regular adult education federal funds. Local programs receiving corrections subawards shall give priority to serving individuals who are likely to leave the correctional institution within five years of participation in the program. Local programs wishing to spend additional money on corrections education may spend up to 5% of their state funds.

Correctional institutions may include any "prison, jail, reformatory, work farm, detention center, or halfway house, community-based rehabilitation center or any other similar institution designed for the confinement or rehabilitation of criminal offenders." [WIOA, Section 225]

Recipients must also classify all proposed correctional expenditures within two types of service categories:

1. **Instructional costs** (refer to the Federal Fund Award information listed above.)
2. **Administrative costs** (refer to the Federal Fund Award information listed above.)

## CAREERTECH INFORMATION MANAGEMENT SYSTEM

Successful applicants' federal allocations will be uploaded to the CTIMS financial system.

CTIMS includes the following forms:

1. Worksheet
2. Agreement(s)
3. Invoice(s)

In filling out the forms, subgrantees should adhere to the following policies and procedures:

### Worksheet

1. Complete the Funding Request Details, which include the following:
  - a. Federal Funding Accountability and Transparency Act information collection requirements.
  - b. Budget narrative.
  - c. Attachments: All job descriptions that are not coded 1000/100 must be attached.  
*The official job descriptions must be on file with your personnel/human resources department.*
  - d. Select "Save and Next."
2. Complete budget line items:
  - a. Enter budget line description.
  - b. Type required units (1).
  - c. Enter required unit cost.
  - d. Type required unit type (enter cost per each).
3. Acknowledgement Section must be checked, and a note must be entered.
4. Select "Submit for Approval."

**NOTE:** The information above reflects the steps of the local initiative coordinator. The worksheet must be approved by the local finance coordinator, superintendent/president and AEFL state initiative supervisor.



## Agreement (Budget)

1. Under the budget line items, enter the OCAS coding for each of the line items.
2. Acknowledgement Section must be checked, and a note must be entered.
3. Select “Submit for Approval.”

**NOTE:** The agreement submission is the responsibility of the local finance coordinator. The agreement must be approved by the AEFL state initiative supervisor.

*The worksheet **MUST** be entered and submitted by Sept. 15. The agreement **MUST** be entered and submitted for approval to the AEFL Division no later than Sept. 30.*

## Invoice Process

1. Select “New Invoice” to start the invoice process.
2. Select “Save and Next.”
3. Under the invoice line items, select each budget line item you would like to invoice.
4. Select edit and enter unit cost to match the invoice you are requesting payment.
5. Verify the total invoiced is correct for the amount of reimbursement you are requesting.
6. Attach the OCAS expenditure summary, detailed reports, applicable receipts, invoices, time sheets and time and effort when paid with more than one grant. Detailed and summary expenditure quarterly reports are required.
7. Check required acknowledgements and enter required date range.
8. Select “Submit for Approval.”

**NOTE:** The invoice submission is the responsibility of the local finance coordinator. The invoice must be approved by the AEFL state initiative supervisor. Reimbursement requests must be submitted monthly — or at least quarterly — during the year.

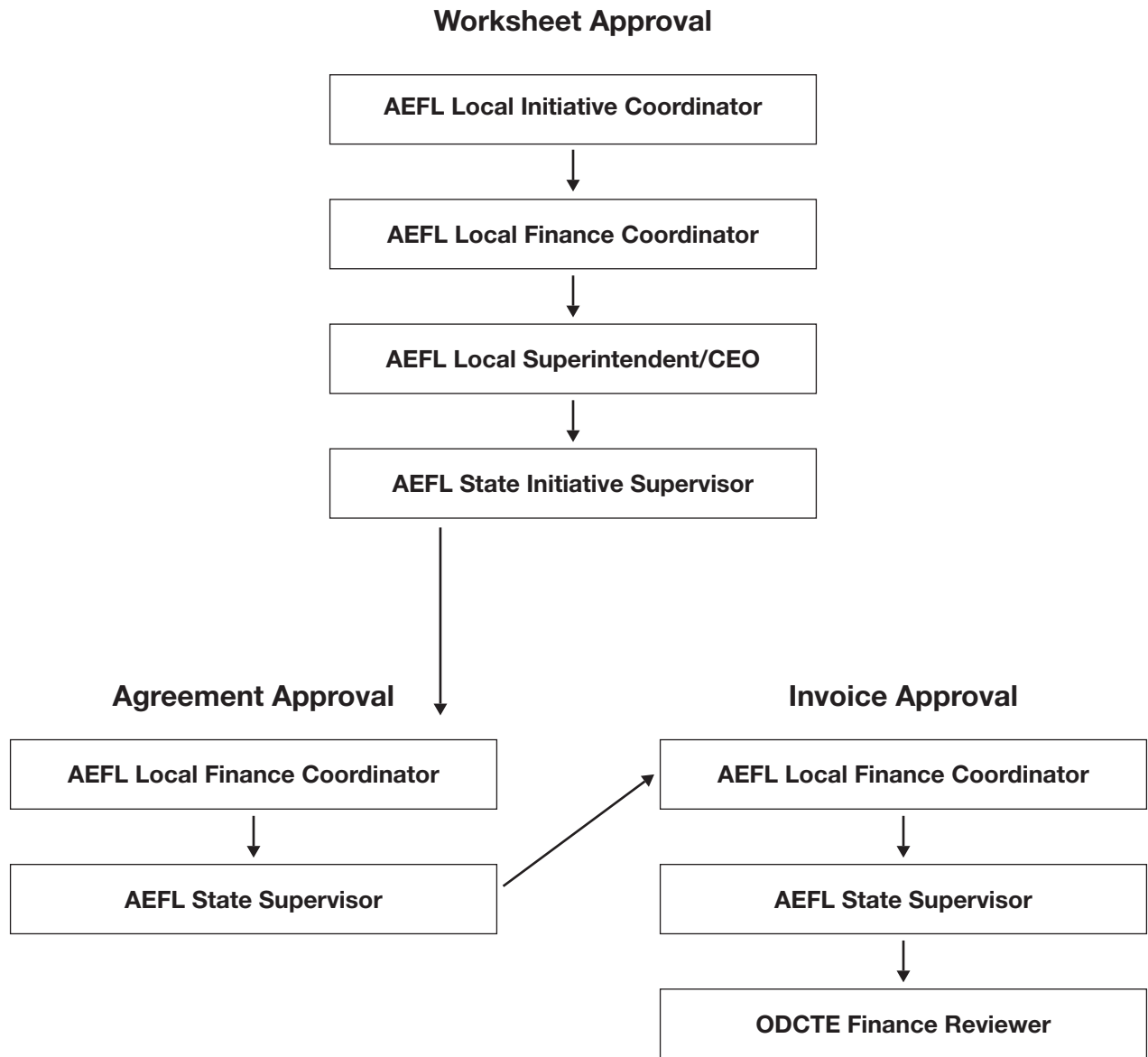
Recipients are held to the 5% administrative cost rate or the negotiated rate of actual expenditures, not budgeted. Each invoice/claim must be submitted at the site’s negotiated administrative cost rate. The site may elect to apply indirect costs/administrative costs to its grant until the final claims. If sites elect to invoice above their approved administrative rate, they must complete an estimated year-end projection. The projection must be approved **before** invoices are approved. A projection template is available on the [AEFL resources page](#).

## Change Request Process

A change request must be initiated after a worksheet, agreement or invoice has been submitted for approval. This places the form/document in edit mode. If the worksheet, agreement or invoice has been rejected, a change request must be initiated. The change request cancels the worksheet/agreement/invoice process. The document(s) must be recertified. Once a change request is initiated by a user, it must be completed by the same user. Change requests are author-based, not role-based.

Please refer to the [AEFL CTIMS Technical Guidebook](#) for more detailed instructions.

# CTIMS Process Flow Chart



# STATE AND LOCAL BUDGETS AND REQUIRED REPORTS

## State and Local Budgets

The following budgets are due no later than Sept. 15 each year:

1. State matching budget (Project 319).
2. Local (project 001-298) or in-kind.

Local providers must submit a state budget and a local budget. Budgets must adhere to the AEFLA federal requirements on allowable program cost. Budgeted in-kind contributions must follow the federal match guidelines in the Uniform Grant Guidance-CFR Part 200 — Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards; 306 — Cost Sharing or matching. The budgets **must** be signed and dated by the superintendent/president or authorized representative. Budget information must be submitted via email to ODCTE's AEFL financial analyst.

## Project 319 Expenditure Reports and Local Expenditure Reports

Project 319 expenditure reports (detailed and summary) and local (project 001-298) expenditure reports (detailed and summary) must be reported **quarterly**. Expenditure reports must be submitted via email to ODCTE's AEFL financial analyst.

**Project 319 state payments are made to sites at the end of each quarter based on their actual expenditures during each quarter. Failure to submit quarterly reports on time will result in your state payment being held until reporting requirements are fulfilled.**

NOTE: Detailed and summary expenditure quarterly reports are required.

## Classification of Budget Expenditures

As noted above, recipients must classify all proposed expenditures in one of two service categories: (a) instructional services or (b) administrative services. The following is excerpted from the Oklahoma Cost Accounting System Manual. Please review these definitions prior to completing the budget form. If the applicant is awarded funds, the applicant will be required to submit initial budgets for federal, state and local funds after allocations have been awarded.

## Expenditure Function Definitions

*1000 Instruction:* Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in locations such as a home or hospital and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, correspondence and other educational or assistive technology devices. Included here are the activities of teacher assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. The activities of tutors, translators and interpreters would be recorded here. Also, include department chairpersons who teach for any portion of time.

*2120 Guidance Services:* Those activities of counseling pupils and parents; providing consultation with other staff members on learning problems; assisting pupils in personal and social development; assessing the abilities of pupils; assisting pupils as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for pupils.

*2212 Instruction and Curriculum Development Services:* Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials and understanding and appreciating the various techniques which stimulate and motivate students.

*2213 Instructional Staff Training Services:* Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the LEA or school. Among these activities are workshops, demonstrations, school visits, courses for college credit, sabbatical leaves and travel leaves. Personnel with Function 1000 salaries would be coded here.

*2220 Library/Media Services:* Activities concerned with directing, managing and supervising education media services, as well as such activities as selecting, acquiring, preparing, cataloging and circulating books and other printed materials; planning for the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections and other materials, whether maintained separately or as a part of an instructional materials center.

*2240 Academic Student Assessment:* This function is inclusive of those services rendered for the academic assessment of the student.

*2330 State and Federal Relations Services:* Administration of Grant - Activities associated with developing and maintaining state and federal grants. Record administrative costs and data entry costs for LACES here.

*2560 Information Services:* Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to students, staff, managers and the general public through direct mailing, the various news media or personal contact. Internal, public and management information services would be included here, as well as personnel (staff) services.

*2580 Administrative Technology Services:* Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems and processing data for administrative and managerial purposes.

*2620 Operation of Buildings Services:* Activities concerned with keeping the physical plant clean and ready for daily use. This would include operating the heating, lighting and ventilation systems and repairing and replacing facilities and equipment. Also included are the costs of supplies, utilities, telephones, postage, building rental and property insurance.

*2660 Security Services:* Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems and hall monitoring services.

*2670 Safety:* Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on campus or administrative facility or participating in school-sponsored events. These include installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff.

*2720 Vehicle Operation Services:* Activities involved in operating vehicles for student transportation from the time the vehicles leave the point of storage until the vehicles return to the point of storage. These include driving buses or other student transportation vehicles and costs of pupil transportation vehicle insurance. Expenditures for new buses would be coded here.

**NOTE: The use of object 2720 must be pre-approved by the ODCTE-AEFL Division.**

*5400 Indirect Cost:* Federal AEFLA is a supplement, not supplant grant subject to a restricted rate. Providers wishing to capture indirect administrative costs must have an annually negotiated indirect cost rate on file with their cognizant agencies. Providers may use the restricted 8% rate or their approved rate, whichever is less. However, indirect cost is an administrative cost by nature and falls within the 5% cap on all administrative costs that may be charged against federal funds. Only for use with Object Code 970.

Indirect costs are incurred for a common or joint purpose benefitting more than one cost objective and include salaries and related benefits of individuals working in accounting, personnel, purchasing functions, rent, depreciation and utilities used by office staff, equipment and services used by everyone: copiers, phone systems, janitorial service, IT support, board expenses, marketing expenses, grants management, audit, liability insurance, staff training, etc.

**NOTE: An indirect rate ensures that each federal agency providing funding picks up its fair share of indirect costs.**

## Object Code Definitions

Listed below are definitions of the object classes and examples of expenditures. The list of examples is a guide and are not to be considered exhaustive.

*100 Personnel Services – Salaries:* Amounts paid to EITHER\* permanent and temporary LEA employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the LEA. (Avoid leave payouts for separated employees or court judgment costs.)

*200 Personnel Services – Employee Benefits:* Amounts paid by the LEA on behalf of employees. These amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe benefit payments and while not paid directly to employees, nevertheless are part of the cost of personal service.

*300 Contracted Services:* Amounts paid for professional and technical services rendered by personnel who are not on the payroll of the LEA and other services which the LEA may purchase. These services, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, or accountants. (310 – N/A for Federal Direct Charges (these costs are general administration); 320 – Professional Education Services, primarily Instructional. Student services only as allowed under AEFLA; 330 – N/A for Federal Direct Charges (site-wide expenses that do not support instruction); 340 – Can only be charged to federal award as it is related directly to instruction and not treated as direct charge for all costs centers not just this award; 350 – Not allowable for the federal award; 360- Instruction staff maybe direct charged to federal funds, grant administrative costs are subject to 5% admin cap)  
Examples of disallowed items: background checks for teachers/school personnel.

*400 Purchased Property Services:* Services purchased to operate, repair, maintain and rent property owned or used by the LEA. These services are performed by persons other than LEA employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. – Most of this area would not be directly charged to the federal award. Utilities, direct lease charges and maintenance may only be charged for the portion directly related to instruction and only if the LEA charges all cost centers for these expenses. Most are normally an indirect administrative cost.  
Maintenance, repairs and installation of equipment is considered an administrative expense. Exception: Installation of instructional equipment is an instructional expense. Example: installation of projectors. Leasing of computers for AEFL students is considered an instructional expense. Maintenance contract for copiers for AEFL student use only is considered an instructional expense.

*500 Other Purchased Services:* Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA (separate from professional and technical services or property services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. (520, 540, 560 or 570 should not be direct charged to the federal award.)

- Advertising and Public Relations (Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television) - Advertisements are allowable for recruiting grant personnel only.  
Advertisements are allowed to communicate with the public and press when the costs are considered necessary as part of the outreach effort for the grant. AEFLA funds cannot be used to promote the institution itself. Funds can be used for informational brochures and magazine, newspaper, television or radio advertisements — only if — it is directed toward a specific program/service.
- Postage and freight (postal communications services to establish or maintain postage machine rentals, postage, express delivery services and couriers)
- Communication (telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable or other devices)
- Travel and Transportation - Travel and transportation costs for the LEA are an allowable expenditure if it will be of documentable benefit to the program and approved by ODCTE AEFL division. Travel may include the cost of attendance at state-approved, in-service training activities (professional development) to the extent that the recipient documents that such expenditures directly relate to the improvement of the program being assisted under the AEFLA.
- Local educational agencies are reimbursed in accordance with their internal travel regulations promulgated by the school board.

*599 Other Purchased Services:* Expenditures for the storage and delivery of commodities paid to the Department of Human Services would be included here. Example: Infrastructure and Shared Cost (administrative cost)

*600 Supplies:* Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. (Use of 610, 640 and 650 for instruction and improvement of instruction are allowed against the federal funds—620, 630, 660, 670 and 680 would not be allowed.) Examples:

- General Office Supplies (pens, pencils, paper, etc.)
- Copier Supplies (ink cartridges, toner, etc.)
- Computer Supplies (jump/flash drives)
- Educational Supplies (instructional materials, textbooks, etc.)

*700 Property:* Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and replacement of equipment. (Only 730 would be allowed for AEFLA federal funds.)

*800 Other Objects:* Amounts paid for goods and services not otherwise classified. **(810 and 860 only for AEFLA.)**

*810 Dues and Fees:* Expenditures or assessments for district membership in professional or other organizations, payments to a paying agent for services rendered, late payment fees charged to a district or bank service charges. Example: bus passes for students (administrative cost).

*860 Staff Registration and Tuition:* Expenditures for registration and/or tuition necessary to attend or participate in professional conventions, seminars and/or university classes.

*970 Intrafund Transfers for Charging Assessed:* Indirect cost as allowed through an annually approved indirect cost rate approved by the local program's cognizant agency.

## **Program Expenditure Dimension Definitions**

*511 Adult Education & Family Literacy:* Instructional activities concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need this knowledge and these skills to raise their level of education to increase self-confidence and/or self-determination, to prepare for an occupation and to function more responsibly as citizens in a democracy.

*519 Adult Education & Family Literacy:* Administrative cost incurred in implementation of the federal awards.

## Adult Education and Family Literacy OCAS-CTIMS

Project Codes:
Project 731 - Adult Education & Family Literacy
Project 732 - English Language/Civics
Project 733 - Adult Educ Services to Corrections
Project 319 - Adult Educ State and Local Matching Funds

Object Codes:
100-Salaries
200-Benefits
300-Contracted Services
400-Purchased Property Services
500-Other Purchased Services
599-Other Purchase Services (one-stop fee amts)
600-Supplies
700-Property
810-Dues and Fees
860-Staff Registration and Tuition
970-Intrafund Transfers

Program/Function
511-AEFL Implementation Function
1000-Instruction
2120-Guidance Services
2212-Instruction and Curriculum Development Services
2240-Academic Student Assessment
2560-Information Services
519-AEFL Administrative Function**
2213-Instructional Staff Training Services
2220-Library/Media Services
2240-Academic Student Assessment
2330-State and Federal Relations Services
2560-Information Services
2580-Administrative Technology Services
2620-Operation of Buildings Services
2660-Security Services
2670-Safety
2720-Vehicle Operation Services*
5400-Indirect Cost Federal Entitlement Programs

\*\*\*Only for 970

\*For FY24 – Transportation and other supportive services must be pre-approved.

\*\*The combined total of all categories in this area is limited to 5% of actual expenditures.

\*\*\*Locals may use the lesser of our 8% restricted indirect cost rate or their approved, negotiated rate. All regulations regarding IDC must be strictly followed.

**NOTE:** The above Oklahoma Cost Accounting System codes are possible funding categories. Sites are responsible for assuring allowability and allocability of goods and services charged based on the law and intended use of funds. Additionally, sites must make accurate determination between implementation and administrative expenditures.

Full descriptions of the OCAS are available on the website for the Oklahoma State Department of Education.

Project 319 budget and local budget are sent directly to AEFL division (CTIMS is not used). Send to ODCTE's AEFL financial analyst.

## AEFL Division Oklahoma Cost Accounting System

PROGRAM DESCRIPTION	REVENUE CODE	PROJECT REPORTING CODE
Adult Education (AE), Title II, P.L. 105-220, Federal Funds* CFDA# 84.002	4611	731
AE English Literacy/ Civics Federal Funds* CFDA# 84.002	4611	732
AE Services to Corrections/Institutionalized Individuals* CFDA# 84.002	4611	733
AE State and Local Matching Funds**	3430	319
AE Revenue Collected from Student Fees*	1213	District Assigns 001-298
AE Revenue Collected from Business and Industry for Classes*	1215	District Assigns 001-298
EL/Civics Professional Development Contract	4611	734
Revenue Collected from HSE Testing Fees	1214	District Assigns 001-298

\* Expenditure reports must be submitted to the AEFL Division with requests for reimbursement of federal AE funds.

\*\* State assistance and local matching expenditures must be reported to the AEFL Division to ensure compliance with matching requirements.

### In-Kind

Recipients may also provide a quarterly [In-Kind Contribution Report](#). In-kind contributions are defined as the value of non-cash contributions (i.e. space, services or property) that do both of the following:

- Benefit a federally assisted project or program.
- Are contributed by non-federal third parties, without charge, to a non-federal entity under a federal award.

In-kind contributions are non-cash contributions provided by **third parties** to an organization. In-kind contributions may be in the form of real property, equipment, supplies and services and should directly benefit and be specifically identifiable to the project or program.

**NOTE: Local expenditures and/or local in-kind must be allowable. (See Allowable Costs section.)**

For example: ***In-kind contributions are not employees of the fiscal agents/local providers.***

*Exception: Classroom space (property) owned by the fiscal agent/local provider is an acceptable in-kind contribution.*

1. Needs to be properly documented and verifiable from recipient records (recorded in the general ledger).
2. Must be necessary for accomplishing program objectives.
3. Must be allowable according to cost principles and grant (AEFLA) provisions.
4. Must not be included as contribution for other federally assisted programs.
5. Needs to have the value supported by appropriate documentation of fair market value.

### Valuation of In-Kind Services

Fair market value: What would you pay if it had not been donated?

To demonstrate that an in-kind contribution has been fairly evaluated, the grantee needs to provide documentation that supports its value.

Examples:

- Classroom space: Must show actual cost for comparable space in the area or a real estate appraisal or cost of renting same space to other organizations.
- Volunteer's time: Must show value of a paid teacher's time in the same program.



## Special Considerations

- All expenditures identified as local match must be for the direct support of program activities.
- When applicable, documentation must be maintained and is required to identify the percentage of support converted to a dollar amount. Common instances of this requirement include salaries and utilities.
- Rent may be used as match and is based on the fair market rental rate in the program area. This applies when state, local school, community college or other agency property is used as space to support program activities. Documentation of an appraisal of fair market rental rate for the area is required. The percentage of use-time must be converted to a dollar amount.
- Volunteer hours may be reported as match. To report such hours as match, the cash value of volunteer services per hour must be substantiated and that value reported as in-kind.

## PROGRAM INCOME

Program income is defined as “gross income earned by the non-Federal entity that is directly generated by a [grant] supported activity or earned as a result of the Federal [grant] award during the period of performance[.]” 2 C.F.R. § 200.80. Program income is governed by the terms of the agreement between the state and local subgrantee. Program income must be accounted for in program records and used only for costs allowable under the AEFLA. Program income may only be used to provide local adult education and literacy services. This may include the payment of salaries and purchase of materials.

In accordance with EDGAR at 2 C.F.R. § 200.307 and 34 C.F.R. § 76.534, tuition monies and/or fees collected by grant recipients must be used for classes, coordination, supervision and general administration of full- and part-time adult education programs, including responsibilities associated with the management of the finances of these programs.

Grant recipients must do the following:

- Notify the AEFL division that program income will be collected during the fiscal year (including the proposed amount to be charged to students).
- Provide an income waiver process to eligible students. Fees charged to students participating in an adult education program must be equitably administered and must not reach levels that have an adverse effect on the participation of economically disadvantaged students.
- Submit a [Program Income Form](#) to the AEFL division quarterly. A detail of all collections and expenditures by object code must be included with the certified form.
- Spend program income on allowable costs under AEFLA and in accordance with EDGAR (see below).
- Submit the completed form on a quarterly basis along with expenditure reports via email to ODCTE’s AEFL financial analyst.
- Retain documentation and receipts for program income expenditures.
- Expend collected program income funds before submitting reimbursement requests for awarded fiscal year funds to the AEFL Division.

## EDGAR Requirements for Spending Program Income

Unless prior written approval is received from the AEFL division, institutions of higher education, technology centers, comprehensive schools and nonprofit research institutions must add program income to the federal award. See 2 C.F.R. § 200.307(e). For example, a recipient receives a subgrant in the amount of \$30,000. The recipient receives program income in the amount of \$5,000. The recipient may request reimbursement for \$30,000 but is in effect running a \$35,000 program and must expend the \$5,000 of program income on allowable expenditures under the grant.

*Program income must be used for the purposes and under the conditions of the AEFL subgrant.*

Program income will be monitored by AEFL. Grant recipients not using program income in the appropriate and specified manner will receive written notification from AEFL and may be subjected to an on-site review and/or corrective actions as AEFL determines necessary.

**NOTE: Detailed and summary expenditure quarterly reports are required.**

## ALLOWABLE COSTS

Recipients may only spend grant funds on allowable costs. An allowable cost analysis to determine whether a cost is allowable when developing the original budget and when actually expending grant funds. An allowable cost analysis must take into consideration the following:

1. Basic Cost Principles.
2. Specific Items of Cost.
3. Allowable costs under AEFLA.
4. State policies.
5. Supplement, not supplant.

## Basic Cost Principles

Subpart E of 2 C.F.R. Part 200 establishes federal cost principles for all nonfederal entities. The cost principles are basic guidelines that describe permissible ways federal funds may be spent. The basic cost principles state that for a cost to be an allowable use of federal funds, it must be:

- **Necessary and reasonable for the performance of the federal award.** A cost must be necessary for the proper and efficient performance of the grant. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.
- **Allocable to the federal award.** A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 C.F.R. § 200.405. For example, if 50% of a teacher's salary is paid for by a specific federal grant, then that teacher must spend at least 50% of his or her time on that specific federal grant program.
- **Consistent with policies and procedures that apply uniformly to both federally financed and other activities of the subrecipient.**
- **Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.**
- **Consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
- **Adequately documented. All expenditures must be properly documented.**
- **Be determined in accordance with general accepted accounting principles, unless provided otherwise in Part 200.**
- **Not included as a match or cost-share unless the specific federal program authorizes federal costs to be treated as such.** Some federal program statutes require the nonfederal entity to contribute a certain amount of nonfederal resources to be eligible for the federal program.
- **Be the net of all applicable credits.** The term "applicable credits" refers to those receipts or reductions of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 C.F.R. § 200.406.

## Selected Items of Cost

The federal regulations provide cost principles specific to certain items. Once it is determined that a cost meets the requirements of the basic cost principles described above, recipients should consult the General Provisions for Selected Items of Cost found in 2 C.F.R. §§ 200.420-200.475. There are 55 selected items listed in Part 200. Just because an item is listed does not mean that the type of cost is always allowable. The item may be allowable only under certain circumstances, while under other circumstances the item may not be allowable. Recipients must review the specific cost principles associated with the type of cost being considered, as well as ensure the cost meets the basic cost principles described above.

## Allowable Under AEFLA

In addition to the cross-cutting cost requirements, recipients must ensure that the cost is allowable under the specific provisions of the grant statute.

## Allowable Under State Policy

In certain circumstances, the ODCTE AEFL division has more restrictive requirements than the federal rules. Recipients must also consider state policy when making allowability determinations and follow the more restrictive applicable requirements.

## Supplement, Not Supplant

As a requirement of the AEFLA statute, funds made available under the AEFLA must supplement and not supplant nonfederal funds expended to carry out adult education activities. In other words, federal AEFLA funds may only be used in addition to funds already spent by the ODCTE AEFLA division on adult education and cannot be used in place of non-AEFLA funds.

It will be presumed that supplanting has occurred when either of the following has occurred:

- The local providers use AEFLA funds to provide services that the local provider is required to make available under another federal, state or local law.
- The local providers use AEFLA funds to provide services that the local provider provided with non-AEFLA funds in the prior year.

These presumptions are rebuttable if the local provider can demonstrate that it would not have provided the services in question with non-AEFLA funds had the AEFLA funds not been available. If presumed supplanting occurred due to a reduction in nonfederal funds or a change in the local provider's priorities, the provider must create and maintain contemporaneous written documents, such as meeting minutes or itemized budget documents one year to the next, demonstrating that the decision to not fund an activity with state or local funds was made without regard to the availability of AEFLA funds.

## TIMELY OBLIGATION OF FUNDS

All grant funds may only be spent on allowable expenditures during the period of performance. Accordingly, it is important for recipients to understand what the period of performance is for the grant awarded and when obligations occur. Each funding agreement received by recipients will specify the period of performance for the specific grant award.

## TIME AND EFFORT CERTIFICATIONS

All employees of recipients paid in whole or in part with grant funds are required to complete time and effort reports via CTIMS. [Time and effort reports](#) must accurately reflect the work performed and must meet the following standards:

- Be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable and properly allocated.
- Be incorporated into the official records of the recipient.
- Reasonably reflect the total activity for which the employee is compensated by the recipient, not exceeding 100% of compensated activities.
- Encompass both federally assisted and all other activities compensated by the recipient on an integrated basis.
- Comply with established accounting policies and practices of the recipient.
- Support the distribution of the employee's salary or wages among specific activities or cost objectives.  
2 C.F.R. § 200.430(i).

It is critical for payroll charges to match the actual distribution of time recorded on the monthly certification documents. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity performed.

If an employee spends time on adult education administrative and adult education instructional activities, that employee must track administrative time separately from instructional time. For audit purposes time and effort must be submitted via email or CTIMS along with invoices.

## FAMILY LITERACY ACTIVITIES POLICY

Under Section 231 (d) of WIOA, SPECIAL RULE. — Each eligible agency awarding a grant or contract under this section shall not use any funds made available under this title for adult education and literacy activities for the purpose of supporting or providing programs, services or activities for individuals who are not individuals described in subparagraphs (A) and (B) of section 203(4), except that such agency may use such funds for such purpose if such programs, services or activities are related to family literacy activities. In providing family literacy activities under this title, an eligible provider shall attempt to coordinate with programs and services that are not assisted under this title prior to using funds for adult education and literacy activities under this title for activities other than activities for eligible individuals.

Local providers are required to provide a written proposal regarding how the following four components of the family literacy activities will be incorporated into an activity or program that is currently under development or has been developed:

1. Parent or family adult education and literacy activities that lead to readiness for postsecondary education or training, career advancement and economic self-sufficiency.
2. Interactive literacy activities between parents or family members and their children.
3. Training for parents or family members regarding how to be the primary teacher for their children and full partners in the education of their children.
4. Age-appropriate education to prepare children for success in school and life experiences.

## **WIOA PARTNERSHIP 432**

Programs should provide services in alignment with their local workforce development area plans, including promoting concurrent enrollment in programs and activities under Title I. They must fulfill, as appropriate, required one-stop partner responsibilities to achieve the following:

- a. Provide access through the one-stop delivery system to adult education and family literacy activities.
- b. Use a portion of the grant funds to maintain the one-stop delivery system, including payment of the infrastructure costs for the one-stop centers, in accordance with the methods agreed upon by the local board and described in the memorandum of understanding or the determination of the governor regarding state one-stop infrastructure funding.
- c. Enter into a local memorandum of understanding with the local board relating to the operations of the one-stop system.
- d. Participate in the operation of the one-stop system consistent with the terms of the memorandum of understanding and the requirements of WOIA.
- e. Provide representation to the regional board.

AEFL program's activities must coordinate with other available education, training and social service resources in the community, such as by establishing strong links with elementary schools and secondary schools, postsecondary educational institutions, institutions of higher education, local workforce development area boards one-stop centers, job training programs, social service agencies, business, industry, labor organizations, community-based organizations, nonprofit organizations and intermediaries in the development of career pathways. AEFL programs must provide services in a manner that meets the needs of eligible individuals. A list of resources or brochures should be available for students to access to reduce employment barriers.

## **STUDENT INTAKE PROCESS**

All students are required to complete one intake form per fiscal year. This should be completed when the student enters the program and again when a new fiscal year begins. If a student has no activity for 90 days and exits the program, then returns, they must complete a new intake form. Upon entering the program, all students must receive an appropriate orientation that outlines requirements and expectations, services available and guidance with career and educational planning. Appropriate assessments must also be conducted to establish a baseline for instruction (see Oklahoma Assessment Policy). For individuals who are 16 or 17 years old, the AEFL Release Form for Minors must be completed prior to enrollment in an AEFL program or scheduling an HSE exam.

## **STUDENTS WITH DISABILITIES**

Programs must serve eligible individuals who self-disclose a disability. The student must have current documentation of a disability. Programs must have a process (staffing and resources) in place to provide reasonable accommodations for students with self-disclosed disabilities through their own resources or by referral to outside agencies.

The process must be in compliance with the Americans with Disabilities Act of 1990; the Rehabilitation Act, Sections 504 & 508 of 1973; the Workforce Innovation and Opportunity Act (WIOA of 2014, Section 188, Part 37 of Title 29); the Civil Rights Act of 1964; the Individuals with Disabilities Education Act of 1990; and applicable Oklahoma State laws and statutes. Programs must ensure that their services are accessible and barrier-free and that no individual, by reason of a disability, is excluded from participation or denied the benefits of the program. Local programs must have a system for having appropriate instructional materials and screening/assessment instruments available or readily accessible to adults with disabilities to ensure equal access for all.

## **ASSESSMENT POLICY**

Local adult education programs will assess all enrolled students using the appropriate state-approved standardized assessment. Reporting student educational gains and data is necessary so that ODCTE can provide information to the National Reporting System and for determining whether or not local programs meet the state's negotiated performance targets for all NRS educational functioning levels. Assessment data also provides critical information needed to inform and support effective instruction. An assessment report should be printed and kept in the student file.

All local programs must use an electronic assessment for pre- and post-testing. Assessments can be in the form of computer based online/offline testing or scantrons. All programs must follow the Oklahoma Assessment Policy.

## **PROFESSIONAL DEVELOPMENT HOURS**

AEFL directors will be required to attend the annual AEFL directors meeting. This meeting provides valuable updates, new resources and any changes that will be implemented in the upcoming year. Under special circumstances, an AEFL director can request that another staff member from the program attend instead.

Full-time and part-time instructional personnel and program administrators must complete a minimum of 15 hours of professional development per program year. The AEFL program director must maintain a log of all professional development activities for each teacher. The log must include the name of the PD activity, date of the training and number of PD hours earned and be documented in LACES. Classroom substitutes are excluded from this requirement. This training should be related to their job duties and improve the quality of the adult education and literacy program with which the staff is associated. All professional development activities should include such topics as the following:

- A. Proper procedures for reporting and interpreting data.
- B. Instructional practices based on the most rigorous and scientifically valid research available for teaching reading, writing, speaking, mathematics and English language acquisition to adults.
- C. Student performance measurement and assessment practices.

To determine appropriate PD, local AEFL directors must evaluate the trainings based on the following general guidelines. Professional development should do one or more of the following:

- A. Apply to the AEFL program, services and/or students.
- B. Improve the quality or efficiency of AEFL classroom instruction.
- C. Improve the administration of AEFL resources.
- D. Improve the programs' ability to recruit and retain students.
- E. Improve the productivity of AEFL staff.

Oklahoma AEFL pre-approved professional development includes the following:

- A. AEFL directors meeting.
- B. Coalition on Adult Basic Education.
- C. OWA Partner Conference.
- D. Oklahoma Adult Education and Literacy Conference.
- E. GED Conference.
- F. ProLiteracy Conference.
- G. LACES training sessions.
- H. BurlingtonEnglish training sessions.
- I. Aztec training sessions.
- J. Essential Education training sessions.
- K. TESOL Convention.

For professional development that is not on the preapproved AEFL list, program directors must determine if the PD opportunity is applicable and meets one of the listed criteria. Directors should contact their AEFL program specialist for assistance when making determinations.

One hundred percent of local program directors, full-time teachers and part-time teachers, are required to attend an annual in-service meeting. Local program directors are responsible for conducting this in-service meeting. Local program directors must ensure that teaching staff understands and appropriately implements the state's assessment policy, goal-setting policy, intake forms, FERPA and procedures, any other program requirements and AEFL updates for each new year. Programs must conduct this meeting with all staff prior to the last day of September. The in-service agenda and sign-in sheet must be emailed to state staff by the end of the first quarter. The agenda should include topics discussed, such as the topics listed above. Beginning of the year in-service attendance does not count as part of the annually required 15 hours of professional development. This is a state performance measure.

## **STAFF QUALIFICATIONS**

Teachers of adult education and literacy activities located in the adult learning centers shall have a valid Oklahoma teacher's certificate or a minimum of a master's degree. Individuals not meeting qualifications must submit a Teacher Qualification Waiver form for approval prior to hiring. Directors of adult education located in the adult learning centers must also have a valid Oklahoma teacher's certificate or a minimum of a master's degree.

## **TEACHER EVALUATIONS**

Local program directors will conduct formal individual teacher observations and evaluations at a minimum of twice per year. In addition to formal teacher evaluations, directors will informally monitor and document visits to all classes to ensure program quality and accountability. If the AEFL director teaches any AEFL classes, the director should be evaluated a minimum of twice per year by an administrator of that organization.

# LITERACY, ADULT AND COMMUNITY EDUCATION SYSTEM

## New Data Entry Personnel Training

Any new data entry personnel requesting access to LACES will be required to go through a training session with ODCTE's LACES data specialist. When a new data entry personnel is hired, please contact ODCTE's LACES data specialist to schedule a training as soon as possible. LACES access will not be granted until this training has been completed.

All programs must complete the LACES Access Form when hiring new data personnel to ensure better quality control of who is using LACES. This form is required for all programs and must list all users of LACES per program and their roles.

## LACES Recordkeeping

The following are duties of data personnel:

- A. Recording correct hours in LACES.
- B. Moving students from prospective status to enrolled status in a timely manner.
- C. Recording assessments.
- D. Recording all student demographic information.
- E. Recording PD hours for staff.
- F. Recording other pertinent intake information.
- G. Updating staff information.
- H. Updating class sites.
- I. Marking students "left" after 90 days of inactivity.
- J. Closing out class records at the appropriate time.
- K. Rolling over at the beginning of fiscal year, if necessary.

## Access, Yearly Updates and Revoking Access

Any local program personnel requesting access to LACES will be required to fill out a LACES access form (found on the forms section of AEFL website) and email the completed form to ODCTE's LACES data specialist. It will be reviewed by state staff and an approval decision will be communicated through email.

The purpose of this is to ensure data security. While ODCTE's AEFL department wants programs to have and use data in their decision-making process, student data security is of the utmost importance. AEFL directors should have read-only access with data entry responsibilities delegated to a specific staff member, unless preapproved by the state data specialist.

AEFL state staff reserve the right to revoke any LACES user's access. This would include anything from improper use of LACES to security issues or lack of use of LACES. LACES accounts are active for 60 days without use. If an account must be re-activated because of inactivation more than twice in a fiscal year, AEFL state staff will remove the user from having LACES access to better ensure more efficient use of the management information system.

## Removing a User

Any local LACES user who leaves the local organization for any reason must have LACES access removed as soon as possible. This is the responsibility of the local program and local program director to notify ODCTE's LACES data specialist. The purpose of this is to ensure data security and integrity of local program's records.

# DISTANCE LEARNING POLICY

## Definition of Distance Education

Distance education is a formal learning activity in which students and instructors are separated by geography, time or both for the majority of the instructional period. Distance learning materials are delivered through a variety of media including print, videotapes, DVDs, audio recordings, broadcasts, computer software and web-based programs and other online technology. Teachers support distance learners through communication via mail, telephone, e-mail, online technologies and software or in face-to-face instruction.

## Definition of Distance Learners

Distance learners are students who receive distance education services as defined above. It is not uncommon for adult learners to receive both distance education and traditional classroom education during the course of the program year. A student's hours in both distance learning and traditional classroom programs will be reported in Oklahoma's management information system, LACES. A student will be reported as a distance learner for federal reporting purposes if he/she received 51% or more of his/her instruction at a distance (proxy hours). This determination will be made at the end of the program year.

## Measuring Contact Hours for Learners in Distance Education

The U.S. Department of Education Office of Vocational and Adult Education requires students in distance education to have at least 12 hours of direct contact with the adult education program before they can be counted as a fundable student in the NRS. Direct contact hours involve interaction between the learner and program staff in real time where the identity of the learner can be verified. Direct contact hours may include face-to-face orientation, pre-assessment, post-assessment, goal-setting and instruction. In addition, direct contact hours may include contact through telephone, video, teleconference or online communication. Live online discussions, telephone conference calls and live video broadcast to remote locations are examples of direct contact hours that are countable under this definition.

## Proxy Contact Hours

In addition to direct contact hours, adult education programs must report proxy contact hours to track the time students spend on distance learning activities. Proxy contact hours must be associated with one of the three approved distance learning models of instruction:

1. The **Clock Time Model** assigns contact hours based on time that a learner is engaged in a software program that tracks time.
2. The **Teacher Judgment Model** assigns a fixed number of hours based on teacher determination of the extent to which a learner engaged in or completed the assignment.
3. The **Learner Mastery Model** assigns a fixed number of hours based on the learner passing a test on the content of the lesson.

The model used in Oklahoma will vary depending on the curricula used. Currently, all state-approved distance learning curricula are web-based and use the clock time model to assign proxy hours. The online programs track the time the student works in the program from logging in to logging out. Distance learning teachers will also maintain a record of student clock hours.

Proxy and direct contact hours will be recorded separately in LACES. This will determine whether the student will be reported as a distance student (51% or more hours of instruction via distance) or as a traditional classroom learner. Students who have received some distance instruction (50% or less of their total instructional hours) may not be reported as a distance learning student but may be counted as a traditional student as long as the student has 12 contact hours.

## Assessing Distance Learners

Oklahoma's Adult Education and Literacy Assessment Policy will apply to all adult education students – distance and non-distance. Assessments will be conducted in a secure, in-person, proctored setting.

## NRS Reporting of Students in Distance Learning

Distance learner data will be reported on NRS Table 4C and Table 5A. Proxy contact hours and actual contact hours for distance learning students will be reported on NRS Table 4C. Core follow-up outcome measures for distance learning students will be reported on NRS Table 5A. Data entry personnel for distance learning programs must enter data for distance learning students on a monthly basis.

## GOAL-SETTING POLICY

1. It is recommended that local adult education programs ensure that each learner has the opportunity to set appropriate goals for his/her educational instruction in adult education and English as a second language.
2. The initial goal-setting process should take place within the first 12 hours of instruction or during the program's intake or orientation process. This will ensure that local adult education programs are learner-centered and that learner's goals provide direction for instruction.
3. Check learner's goals for progress, review and/or revise, as needed.
4. [OK Career Guide](#) or some equivalent career development tool is recommended to help students ascertain their career interests, skills and values. This information can be recorded and kept in students' files.
5. Adult education staff are responsible for facilitating the goal-setting process with all of their learners and using information gathered from this process to direct instruction.

## **ADULT EDUCATION AND FAMILY SUPPORT SERVICES**

The provision of support services such as child care and transportation are an allowable use of AEFL funding. However, programs are required to develop written procedures that outline how support services will be provided and the process for the selection of individuals to receive services. It is important to note that programs must have a process that provides all eligible learners access to support services. As much as possible, programs should coordinate services within the local community, WIOA, one-stop partners and other alternative ways to pay for support services.

The program must establish and maintain written procedures that include, at minimum, the following items:

- Type of support service to be offered.
- Description of the support service.
- Eligible population to receive the services.
- How learners will be selected.
- How often services will be provided.
- How the services will be documented.
- How the services meet the criteria that the cost is necessary, reasonable and allowable. (2 CFR § 200.403 - Factors affecting allowability of costs).

If programs provide support services using AEFL funds, auditable records must be maintained and include the appropriate proportionate distribution of funding. These activities may include the following:

- Social work services.
- Guidance services.
- Students with disabilities support services.
- Student transportation services.
- Child care services.
- Assessment and testing .
- Literacy services.

Please contact the state office with questions about other support services that are not listed.



# NEGOTIATIONS REQUEST

## Administrative Cost – Special Rule Justification Form

Click in shaded areas below to type:

Program Name: Click or tap here to enter text.

Director Name: Click or tap here to enter text.

Total Administrative Percentage Requested: Click or tap here to enter text.

In accordance with the Workforce Innovation and Opportunities Act (WIOA) of 2014, Section 233: LOCAL ADMINISTRATIVE COST LIMITS (a-b):

(a) In General. -- Subject to subsection (b), of the amount that is made available under this subtitle to an eligible provider –

(1) not less than 95% shall be expended for carrying out adult education and literacy activities; and

(2) the remaining amount, not to exceed 5%, shall be used for planning, administration, personnel development and interagency coordination.

(b) Special Rule. -- In cases where the cost limits described in subsection (a) are too restrictive to allow for adequate planning, administration, personnel development and interagency coordination, the eligible provider shall negotiate with the eligible sub-recipient in order to determine an adequate level of funds to be used for noninstructional purposes.

## INSTRUCTIONS TO INITIATE THE NEGOTIATIONS PROCESS

Complete and return the Special Rule Justification Form with your grant application.

**NOTE:** It is at the discretion of the Oklahoma Department of Career and Technology Education to determine the appropriate administrative cost percentage on a case-by-case basis.

## JUSTIFICATION

In the shaded space below, provide a written narrative to justify this request for administrative costs greater than 5% of the grant amount. Include specific references to explain each of the following:

- Why an amount greater than 5% is requested.
- What ways your program will be hindered if only 5% administrative costs are allowed.

**Click in shaded area below to type:**

AEFL Director Signature \_\_\_\_\_ Date \_\_\_\_\_

AEFL Financial Officer Signature \_\_\_\_\_ Date \_\_\_\_\_

For ODCTE use only: Approved  Denied

AEFL Administrative Cost Percentage (%) Approved: \_\_\_\_\_

State Director of Adult Education: \_\_\_\_\_ Date \_\_\_\_\_

AEFL Specialist: \_\_\_\_\_ Date \_\_\_\_\_

AEFL Financial Analyst: \_\_\_\_\_ Date \_\_\_\_\_

## COMMONLY USED FORMS

Please refer to the ODCTE website for [commonly used forms](#).

### Financial-Related Forms

#### ■ Estimated Year-End Projection-Template

This form is available on the AEFL division's form webpage. Local providers should submit an Estimated Year-End Projection of their invoices/claims if they elect to invoice above their approved administrative rate. The Estimated Year-End Projection-Template should be completed and sent via email to ODCTE's AEFL financial analyst.

#### ■ Local In-Kind Contribution Report

This form is available on the AEFL division's form webpage. Local providers should submit a quarterly Local In-Kind Contribution Report, a Local Expenditure Report or a combination of the two. The Local In-Kind Contribution Report should be sent via email to ODCTE's AEFL financial analyst.

#### ■ Application to Collect Program Income

This form is available on the AEFL division's form webpage. The Application to Collect Program Income must be submitted to the AEFL division. Local providers must be approved to collect program income.

#### ■ Program Income Report

This form is available on the AEFL division's form webpage. The Program Income Report is a required quarterly submission.

#### ■ Time and Effort Report

This form is available on the AEFL division's form webpage. Any employee that is paid in whole or in part with grant funds are required to complete time and effort reports. Recipients are not required to use this specific form. A Time and Effort Report must be submitted with quarterly invoices.

#### ■ Budget Worksheet

The budget worksheet is available on the AEFL division's webpage. Local providers are required to submit a local budget and a state budget using the budget worksheet. The budget worksheets should be sent via email to ODCTE's AEFL financial analyst. State and local budget worksheets are due Sept. 15. Federal budgets must be entered into CTIMS no later than Sept. 30.

### Programmatic Forms

All programs are required to complete and submit to their state AEFL program specialist the following [forms](#) by the end of the first quarter of each new fiscal year:

#### ■ AEFL Class Schedule

This form provides class site addresses, type of class, teacher's name, meeting dates, class times and any other pertinent information.

#### ■ Comprehensive Inventory

Federal regulations require local adult education programs to maintain an ongoing written inventory of all instructional materials and equipment purchased with adult education funds. Your inventory should include items purchased with federal Title II AEFL funds and should correspond to AEFL invoices for reimbursement. Other information required includes serial/ID number, quantity, purchase date, acquisition cost, disposal code and disposal date. Items purchased with federal funds should be labeled with an AEFL sticker indicating that it was purchased with AEFL funds.

#### ■ Professional Development Plan Form

This form requests information about the AEFL programs professional development plans and needs. It includes topics such as how the program plans to get 15 hours of AEFL related PD, director PD needs, teaching staff PD needs and assessment needs.

## Student Documents

Student forms are located on the ODCTE AEFL webpage. **All student forms must be in individual student folders in a secure location (recommended behind two locked doors).**

- **AEFL Intake Form**
- **ESL Intake Form**
- **Release Form for 16- and 17-Year-Old Students**
- **Conduct Form**
- **Student Goals Form**

## PERFORMANCE STANDARDS AND ACCOUNTABILITY

Below are the performance targets that all programs must meet. If a program falls below either of these targets, a monitoring visit, other trainings and technical assistance visits may be required.

If a program is having an issue meeting these targets, it is incumbent on program staff members to ask for assistance, training, support or other technical assistance from ODCTE.

- **Pre- and Post-Test** – 60% of students with 12+ hours and a pre-test must be given at least one post assessment which has been entered into LACES,
- **Measurable Skill Gains** – 41% of students with 12+ hours and a pre-test must achieve either an educational functional level gain, attain an HSE diploma, enter employment or enter a postsecondary program or institution.

## FREQUENTLY ASKED QUESTIONS

### **Can funds be used for travel expenses to a professional development activity?**

The cost of travel expenses to a professional development activity is allowable as long as the professional development is state-approved, benefits the federal program, the costs are necessary and reasonable and the costs are allowable under state-specific travel policies.

### **Can funds be used to pay for campus security guards?**

The cost for campus security guards is not an allowable cost. In a recent audit report, the Department of Education said that the cost of security for a building would exist absent the federal funds; accordingly, such a use of funds would violate the supplanting provision. There are some exceptions to this for our providers. Please call the AEFL division for clarification.

### **Can funds be used for a graduation ceremony?**

No. In addition to causing supplanting concerns for all types of recipients, the costs related to commencement and convocation are specifically prohibited for institutions of higher education under the regulations. See 2 C.F.R. § 200.429.

### **Can funds be used for advertising?**

Advertisements are allowable for recruiting grant personnel only as long as the advertisement is not in color and not excessively large. Advertisements are allowed to communicate with the public and press when the costs are considered necessary as part of the outreach effort for the grant. AEFLA funds cannot be used to promote the institution or organization itself. Funds can be used for informational brochures and magazine, newspaper, television or radio advertisements only if it is directed toward a specific program/service. See 2 C.F.R. § 200.421.

### **Can federal and state grant funds be used for high school equivalency testing?**

No. It is a long-standing policy of Office of Career, Technical and Adult Education that AEFLA funds cannot be used for the administration of HSE testing. Furthermore, the administration of HSE testing is not an allowable educational service or form of instruction under the provisions of the federal or state grant.

### **Can Project 319 funds (state funds) be carried forward to the next fiscal year?**

No. Project 319 funds must be expended in the fiscal year awarded. Unspent state funds at the end of the fiscal year will be returned to the ODCTE AEFL Division.

## CERTIFICATIONS AND ASSURANCES

1. As a requirement of the AEFLA statute, funds made available under AEFLA must supplement and not supplant nonfederal funds expended to carry out adult education activities. It will be presumed that supplanting has occurred where either of the following is true:
  - a. The local providers use AEFLA funds to provide services that the local provider is required to make available under another federal, state or local law.
  - b. The local providers use AEFLA funds to provide services that the local provider provided with non-AEFLA funds in the prior year.

These presumptions are rebuttable if the local provider can demonstrate that it would not have provided the services in question with non-AEFLA funds had the AEFLA funds not been available. If presumed supplanting occurred due to a reduction in nonfederal funds or a change in the local provider's priorities, the provider must create and maintain contemporaneous written documents, such as meeting minutes or itemized budget documents from one year to the next demonstrating that the decision to not fund an activity with state or local funds was made without regard to the availability of AEFLA funds.

2. All expenditures will be made in accordance with the provisions of AEFLA, federal regulations and guidance and the policies and procedures of the Oklahoma Department of Career and Technology Education. All programs will follow the Oklahoma Cost Accounting System procedures for budgeting and recording of all program related expenditures.
3. Programs must follow the Family Educational Rights and Privacy Act as mandated by federal law.
4. Entities must have an active Data Universal Numbering System number registered and maintained annually with Dun and Bradstreet to be eligible to receive a sub award for AEFLA funds. Additionally, sub-recipients are subject to Federal Funding Accountability and Transparency Act reporting requirements. ODCTE reports federal allocations via the FFATA Subaward Reporting System.
5. Approved local programs will be conducted in a manner consistent with the laws and regulations pertaining to AEFLA, the Oklahoma State Plan for Adult Education and Literacy and state policies and regulations and laws.
6. Activities provided under AEFLA are coordinated with and not duplicative of programs, services or activities made available to adults under various other programs.
7. ODCTE requires that records are maintained for five years in addition to the current fiscal year, after which, program records, including sensitive personal information, may be destroyed. Record of maintenance may vary within different organizations. Some organizations may require additional years of recordkeeping.
8. Local programs will develop and/or strengthen coordination with elementary and secondary schools, postsecondary education institutions, Oklahoma Works, job training programs and social service agencies.
9. Local programs should submit requests for reimbursement and other related financial reports, not more than monthly, but at least quarterly. Final expenditures for fiscal year closeout must be claimed by Aug. 1.
10. Local programs will submit quarterly and end-of-year reports as required by the U.S. Department of Education and ODCTE.
11. Local programs will use an ODCTE-approved management information system to document student enrollment, goals and attendance, educational gains and other information required for the National Reporting System. The local program will update NRS data monthly. All attendance sheets, intake forms and assessment information must be written in permanent ink.
12. AEFLA subawards to local programs are restricted to a 5% cap on administrative costs that can be charged to the federal dollars; however, local programs may negotiate with ODCTE for a higher administrative cost cap. During negotiations, ODCTE may consider the local program's measurable skill gains, allocation amount and period of performance. NRS data entry is considered an administrative cost per federal regulations. If data entry is directly charged to the award, OCAS guidelines state it must be charged against Function Code 2330. Administrative costs include both directly charged expenses and indirect costs.

13. ODCTE stipulates that its state ceiling may not allow more than 10% of the federal funds awarded to ODCTE to be expended on providing educational services to individuals in correctional facilities or for other institutionalized individuals. ODCTE will allocate 10% of the federal funds available for allocation directly to the Oklahoma Department of Corrections. All other services to these populations will be restricted to local programs that receive special allocations; those programs must apply for funds separately from the regular adult education federal funds. Local programs receiving corrections subawards shall give priority to serving individuals who are likely to leave the correctional institution within five years of participation in the program. Local programs wishing to spend additional money on corrections education may spend up to 5% of their state funds.
14. Local programs will maintain on file class sign-in sheets, student enrollment forms and student contact hours on the Monthly Class Attendance Form. Attendance sign-in sheets must reflect the date and time in and out and have the student's signature (electronic or indelible ink). Sign-in sheets must be located in class files. All student files should be kept secure in one central filing system in the main office of the adult education program.
15. Payments and reimbursements to local programs will be based on allowable costs per 2 CFR part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), as adopted at 2 CFR part 3474. Payments will not be made until ODCTE is in receipt of detailed, computer-generated OCAS expenditure reports in the CareerTech Information Management System. Community-based organizations must submit expenditures in CTIMS.
16. ODCTE encourages local adult education programs to provide year-round adult education and literacy services and a well-trained staff to conduct such services from July 1 through June 30 of each fiscal year.
17. ODCTE negotiates performance levels for each of the Federal Core Indicators of Performance with the U.S. Department of Education every fiscal year. Local programs will be expected to meet or exceed the state's negotiated performance levels for the Federal Core Indicators of Performance for the fiscal year.
18. Local programs will meet the state performance measure of pre- and post-assessing 60% of their students.
19. Local programs will meet the state performance measure of increasing the average number of contact hours from the previous program year.
20. ODCTE requires 100% of local program directors and full- and part-time teachers to annually complete a minimum of 15 hours of adult education family literacy approved professional development training. This is a state performance measure.
21. One hundred percent of local program directors and full- and part-time teachers are required to attend an annual in-service meeting. Local program directors are responsible for conducting this in-service meeting. Local program directors must ensure that teaching staff understand and appropriately implement the state's assessment policy, goal-setting policy, enrollment procedures, FERPA and any other program requirements. Programs must conduct this meeting prior to the last day of September. In-service attendance does not count as part of the annually required 15 hours of professional development. This is a state performance measure.
22. Local programs will assess adult learners in accordance with ODCTE's Assessment Policy for Adult Education.
23. All adult education and literacy teachers must have a valid up-to-date Oklahoma teacher's certificate or a master's degree. Programs may request a teacher credential waiver when an applicant does not meet one of the above requirements. Adult education directors must also have a valid up-to-date Oklahoma teacher's certificate or a master's degree.
24. Initial budgets, quarterly reports, end-of-year reports and other required reports must be submitted to ODCTE by the required due dates. Claims for reimbursement will not be processed until ODCTE receives all past due report(s).
25. Local program directors will conduct formal individual teacher observations and evaluations at a minimum of twice per year. In addition to formal teacher evaluations, directors will informally monitor and document visits to all classes to ensure program quality and accountability. If the AEFL director teaches any AEFL classes, the director should be evaluated a minimum of twice per year by an administrator of that organization.

26. Local programs will maintain an ongoing written inventory of all nonconsumable instructional materials and equipment purchased with adult education funds. The written inventory must include the item, quantity, serial number or ID number as applicable, acquisition cost and the date purchased. Separate inventories will be required for each subaward type (AEFL, EL/Civics, Corrections, etc.) Programs must document lost, stolen, damaged and surplus items. All items on the inventory should have an AEFL sticker attached.
27. Local programs shall collaborate with WIOA partners and other community agencies to obtain student referrals and assist students with counseling, employment, postsecondary education/training, learning or physical disabilities and other support services.
28. Local programs must have a system in compliance with the Americans with Disabilities Act of 1990; the Rehabilitation Act, Sections 504 & 508; the Workforce Innovation and Opportunity Act (WIOA of 2014, Section 188, Part 37 of Title 29); the Civil Rights Act of 1964; the Individuals with Disabilities Education Act of 1990; and applicable Oklahoma laws and statutes. Programs must ensure that their services are accessible and barrier-free and that no individual, by reason of a disability, is excluded from participation or denied the benefits of the program. This includes ensuring equal access for all.
29. ODCTE requires that local programs must provide a 25% match to the total amount of federal funds received each fiscal year. ODCTE states that the match may include direct expenditures paid from local funds and/or in-kind contributions.
30. Local programs that close will repay state funds that have not been expended. In addition, adult education inventory items will be transferred to new or existing grantees.
31. Local programs shall make every effort to provide free classes to students and may charge necessary and reasonable fees for consumable materials and work-based classes. Adult education programs that wish to implement fees must develop a fee policy that has been approved by the adult learning center's governing board. The fee policy must be reasonable and may not restrict access to services. Any program income collected should be spent by the end of the fiscal year.
32. Local programs may generate income. The purpose of the income is not to make a profit, but rather to expand services. Income and donations received must be reinvested in the adult education program. Any income must be accounted for in records and reported to the Adult Education Family Literacy Division for National Reporting System Financial Reports.

<b>NAME</b>	<b>TITLE</b>	<b>E-MAIL ADDRESS</b>	<b>PHONE</b>
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<b>CENTRAL/WESTERN REGION</b>	<b>NORTHEAST/SOUTHEAST REGION</b>	<b>DEPARTMENT OF CORRECTIONS</b>	
Caddo Kiowa Technology Center	Ada Public Schools	Allen Gamble Correctional Center- Holdenville	
Canadian Valley Technology Center	Ardmore Family Literacy	Bill Johnson CC - Alva	
Chickasha Public Schools	Bartlesville Public Schools	Dick Conner CC - Hominy	
Chisholm Trail Technology Center	Central Technology Center	Eddie Warrior CC - Taft	
Enid Public Schools	Idabel Public Schools	Great Plains Correctional Center - Lawton	
Great Plains Technology Center	McAlester Public Schools	Howard McLeod CC - Atoka	
Meridian Technology Center	Northeastern Oklahoma A&M	Jackie Brannon CC - McAlester	
Metro Technology Centers	OSUIT - Okmulgee	James Crabtree CC - Helena	
Oklahoma City Community College	Poteau Public Schools	James E. Hamilton CC - Hodgen	
OIC	Sallisaw Public Schools	Jess Dunn CC - Taft	
Pioneer Technology Center	Southern Technology Center	John Lilley CC - Boley	
Red River Technology Center	Tahlequah Public Schools	Joseph Harp CC - Lexington	
Southwest Technology Center	Union Public Schools	Lexington A&R Center - Lexington	
Western Technology Center	YWCA Tulsa	Mabel Bassett CC - McLoud	
Woodward Public Schools		Mack Alford CC - Stringtown	
		Northeast OK CC - Vinita	
		OK Community Corrections - Statewide	
		OK State Penitentiary - McAlester	
		OK State Reformatory - Granite	
		Women in Recovery	

## POWERING OKLAHOMA'S ECONOMY



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Adult Education and Family Literacy

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