

August 9, 1999

**IMPORTANT DEADLINE!!**  
**AUGUST 31, 1999**

**MEMORANDUM**

TO: Business Officers  
North Carolina Community Colleges System

FROM: Annette Dishner, Accountant State-Aid  
North Carolina Community Colleges System

SUBJECT: Perkins III (VOED) Reporting Changes

Effective July 1, 1999, the Perkins III (VOED) Act will require administering of funds and programs to change. Information regarding funding for 1999-00, in addition to the local application for Perkins funding, has been sent to each college's Federal Vocational Education contact.

Fiscal management for Perkins will require accounting vocational code changes. The following list of information is being sent to assist in accountability efforts:

1. Attachment A is the new vocational code descriptions that must be changed in your 1999-00 GL support files (menu 2,2,8-vocational codes).
2. Attachment B describes how funds may be used.
3. Attachment C list allowable activities that meet the requirements for uses of funds.

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4. Any change to “Section B - Budget” of the VOED application requiring a form 104 which involves a previously unbudgeted activity or a change to the original approved budgeted activity, must be accompanied by a revised local application. Also, in order to assist us in monitoring these funds, all 104 forms **MUST** show the allowable activity number(s) which corresponds with your budget change(s). The activity numbers can be located in your local application (Section B - Budget).
5. Vocational code 19 must be used to code approved federal (VOED) equipment purchases. Likewise, vocational code 29 must be used to code non-federal equipment purchases. No longer will vocational codes 14 and 24 be used to code equipment purchases. Equipment objects 25370 (major equipment purchases for Basic Grant) and 25516 (minor equipment purchases for Basic Grant) remain in effect.

**As you can see, many changes and revisions are taking place with the Perkins funding; therefore, we must ask you to please have your August Schedule A updated and necessary journal entries posted to recode expenditures coded with the old vocational codes.**

If you have any questions, please contact Elizabeth Brown, Associate Director of Federal Vocational Education, me, or Donna Tetrault at the System Office.

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Attachments