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ABSTRACT

This module on fiscal management of a vocational education program is one of a set of eight on administration and supervision and is part of a larger series of thirty-four modules constituting a core curriculum for use in the professional preparation of vocational educators in the areas of agricultural, business, home economics, and industrial education. Following the module objective and overview and a bibliography of suggested resource materials (readings) for the entire module, four lessons are presented: (1) district policies and vocational goals and objectives: (2) annual program planning; (3) descriptive tables; and (4) application, entitlement, and reimbursement. Each lesson contains the objective, overwiew, a list of suggested learning activities, and a list of suggested resources (readings). Concluding the module is a pre/posttest and an answer key. (The modules have been field tested in various educational settings, including bachelor and masters degree programs, and are considered adaptable, to many instructional styles and student entry levels. CE 018 935-937 contain working papers and other materials used in the development of the module series.) (JH)

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common Core Curriculum or Vocational Education

D-1

FISCAL MANAGEMENT OF A

Module Writer: William Bain, M.A.

Category D:

ADMINISTRATION AND SUPERVISION

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1978

U S DEPARTMENT OF HEALTH, EDUCATION & WELFARE NATIONAL INSTITUTE OF EDUCATION

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ABOUT THIS MODULAR CURRICULUM

This module is one of a series of 34 modules intended for use in the professional preparation of vocational educators in the vocational education service areas of agricultural, business, home economics, and industrial education. The curriculum can be adapted to various styles of instruction and to various entry-levels of students.

It is recommended that an instructor planning to use these modules review each category to determine if any modification is needed in the objectives and suggested activities so that they conform with local institutional policies and/or vocational education programs. It is also suggested that resources and activities be identified for the specific entry-level of the student to be served.

The activities listed are suggested. The use of any other activity or reading reference which the instructor believes would help to accomplish the objectives of that lesson is encouraged. The choice of the teacher to use the entire module, either through group reports or individualized assignment, will be related to individual student competency requirements.

Since many modules strongly recommend the use of local administrative personnel and community rsources, it is suggested that all site visitations and requests for assistance in the community be coordinated by or cleared through the instructor. The instructor may wish to distribute these tasks among the student group and across the community with the class report system being used to disseminate the information gathered.

These modules have been field tested in various settings. They have been used with students working toward a bachelor's or master's degree and with students seeking the designated subjects credential in Californica. Some modules were tested through student independent study, others as part of total class assignment, and still others as an alternate activity. Workshop participants examined the materials in terms of content, activities, and resources. The adaptability of this curriculum is one of its strengths.

The materials could not have been completed without the participation and contribution of many individuals. Chief among these persons were the module writers, workshop participants, field-test instructor, and students. Conference presentors and evaluators also contributed to this project. Proceedings of the workshop are available upon request.

If we can provide you with information or help in using this curriculum, please feel free to contact us.

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COMMON CORE CURRICULUM

FOR

VOCATIONAL EDUCATION

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Module Objective

The student will develop a plan to qualify for funding to report to the public the fiscal status of a model vocational education program for a community.

Module Overview

The backbone of fiscal accountability of vocational education is the local education agency's district plan for vocational education. The <u>Instructions</u> for Completing and Submitting Projected Enrollments in Vocational Education Programs/Services is a guide to eligibility for funding based on the Vocational Amendments.

Since 1917 there has been federal allocation of funding for vocational education. The student should be familiar with these early funding sources as well as all sources in order to be knowledgeable about the total funding available to the public schools. The most recent vocational education amendments, in 1976 (PL 94-482), are a revision of the 1963 Vocational Education Act (PL 88-210) effective in fiscal year 1978. This law extended the 1968 Amendments (PL 90-576) for 1 year, fiscal year 1977, with minor exceptions.

The student should be familiar with the California Five-Year State Plan for Vocational Education. This is a document which enables the state to exercise broad powers in determining the characteristics of the state program in vocational education. The plan is a contract between the state and the federal government and contains a description of the kind of program the state expects to earry out.

The Five-Year California Plan is divided into 3 volumes. Volume I describes the legal basis and the policies of the state boards. Volume II describes the Five-Year Plan from 1977-1982. Volume III describes the administration procedures to be used in compliance with the Vocational Education Act of 1976, (Title II of PL'94-482). This volume describes the program of vocational education in each of the services - agricultural education, business education, homemaking education, industrial education and one ancillary service, vocational guidance. There is usually an information component developing the details of each of the services.

^{1/} The word develop may be changed to evaluate for student familiarization only.

The modules of this unit are, in fact, so interwoven and infused into each other in practice that they are virtually inseparable. The local administrator must gather his data and manage the entire process as one element, and not as a group of parts.

The lessons in this module will help the student master the necessary understandings to develop a plan for the fiscal management of vocational education for a model district.

This module has been divided into 4 lessons:

- (1) District Policies and Vocational Goals and Objectives
 - (2) Annual Program Planning
- (3) Descriptive Tables
 - (4) Application, Entitlement and Reimbursement

Resource Materials for Completing the Activities in this Module

- Auvil, Mary. DROVE Handbook (District Review of Vocational Education). 1975.
- Barlow, Melvin. History of Industrial Education in the United States.

 Peoria: Bennett, 1967.
- California State Department of Education, 1973. California School Accounting Manual. School Business Administration Publication No. 8.
- Golembiewski, Robert T. Public Budgeting and Finance. Chicago: Rand-McNally, 1962.
- Instructions for Preparing and Submitting an Application for Funds
 Under Subpart 2 Basic Grant. Educational Amendments of 1976, Title
 II-Vocational Education PL 94-482 and PL 95-40. Sacramento: 1977.
- Instructions for Preparing and Submitting an Application for Funds under Subpart 5 Consumer and Homemaking Education. Educational Amendments of 1976, Title II-Vocational Education PL 94-482 and PL 95-40. Sacramento: 1977.
- Leahy, Emmett J. Modern Records Management. New York: McGraw-Hill, 1965.
- Madekle, Robeck, Brown. <u>Information and Records Management</u>. Glencoe Press, 1974.
- Sherwood, Frank P. The Management Approach to Budget. Englewood Cliffs, New Jersey: Prentice-Hall, 1960.
- State Department of Education. Grants Management, State Department of Education, Vocational Education. Sacramento, an unpublished reports
- State of California. The California Five-Year State Plan for Vocational Education A Planning Process. Sacramento: 1977.
- U. S. Department of Health, Education, and Welfare. Administration of Occupational Education A suggested guide, 1970.
- U. S. Department of Health, Education, and Welfare. Office of Education. Organization and Operation of a Local Program of Vocational Education.
- U. S. Department of Health, Education, and Welfare. Vocational Education and Occupations. Office of Education. U. S. Government Printing Office, Washington, D. C., 1969.
- District plan Local Education Agencies Large and small districts.

Lesson One: District Policies And Vocational Goals And Objectives

Objective

Upon satisfactory completion of this lesson, the student will be able to prepare 1/:

- (1) a statement of need based on a local situation;
- (2) a narrative to support the broad direction the district has identified as its need;
- (3) a set of measurable performance objectives which will include a time line established to meet the defined needs for vocational education in the district.

Overview

This lesson deals with the format and organization of a district plan. The district plan is the basis of the application for funding and will describe all programs, activities and services in vocational education of the district. The plan is to be developed in consultation with representatives of education and training resources available in the area. The plan must include programs which will ensure progress toward preparation of a career. The plan must include provision for meeting the needs of the disadvantaged and handicapped students. The plan must be prepared in relation to the appropriate comprehensive area manpower plan.

Suggested Activities

- (1) Review the <u>Instructions for Completing and Submitting Projected</u>

 <u>Enrollments in Vocational Education Programs/Services</u>. This describes the programs/services to be offered by a local educational agency. Write and hand in a description of the subject matter major categories.
- (2) Review Part II Instructions for completing the application of the Instructions for Preparing and Submitting an Application for Funds under Subpart 2 Basic Grant. Develop a narrative to respond to section 2.0, LEA Profile, using the profile form provided.
- (3) Study both a small and large sized school district plan in the local area. Identify what appears to be the greatest differences in the program plans.

^{1/} Substitute evaluate if familiarization mode desired.

- (4) Write and turn in a statement of Goals for Vocational Education based on the requirements in the outline for Subpart 2 Basic Grant.
- (5) Write and turn in the measurable performance objectives for the needs and goals of the total vocational education program you have identified in Activities 1 and 4 of this lesson.

Suggested Resources

District Plans (Assorted local districts)

Instructions for Preparing and Submitting an Application for Funds under Subpart 2 - Basic Grant. Sacramento: 1977.

State of California. California Five-Year State Plan for Vocational Education. Sacramento: 1977.

Sample District Plans for student evaluation

Upon successful completion of assigned activities, proceed to Lesson 2.

Lesson Two: Annual Program Planning

Objective

Upon satisfactory completion of this lesson, the student will be able to prepare 1 the description of all vocational education program activities and services to be carried out in the district for a one year period.

Overview

This lesson contains the major past of the material which will identify how the district plans to deliver vocational education services. It is the heart of the district's vocational education operation and specifies how the district plans to accomplish its goals and objectives.

Section 2.3, Use of Evaluation Findings, in the application discusses some evaluation types. The District Review of Vocational Education (DROVE) divides the process into five categories to respond to the 12 functions of vocational education.

This lesson will give the student an opportunity to become familiar with the process of organizing a district plan and each of the d2 functions of vocational education.

Suggested Activities

- (1) List and define each of the 12 functions of vocational education.
- (2) The Instructions for Preparing and Submitting an Application for Funds under Subpart 2 Basic Grant in its outline requires 7 factors be used in preparing the application. List and describe each, and how they are to be used in the preparation of the plan.
- (3) Prepare a form which will present each of the descriptive factors and their delivery through a five year period. Review several district plans and discuss with small group how the local administrator determined the use of the forms chosen as you prepare your form.
- (4) Review Part III, instructions for submitting the application. Prepare and hand in a description of the order of assembly of forms.

^{1/} Substitute evaluate for familiarization mode.

Suggested Resources

Auvil, Mary. DROVE Handbook (District Review of Vocational Education). 1975.

District Plans - Local Districts and Administrators

State of California. California Five-Year State Plan for Vocational Education. Sacramento: 1977.

State of California. Instructions for preparing and Submitting an Application for Funds under Subpart 2 - Basic Grant. Sacramento: 1977.

Sample District Plans.

Upon successful completion of assigned activities, proceed to Lesson 3.

Lesson Three: Descriptive Tables

Objective

Upon satisfactory completion of this lesson, the student will be able to list and describe each of the basic descriptive tables used in preparing an application for funds for vocational education.

Overview

The process of preparing a district plan has both flexibility and regimentation. The latter is necessary in part to assure compliance with the requirements defined in the federal legislation. This regimentation takes place in relation to some forms which specify how and for whom funds will be expended.

A review of the applications of the <u>California Five-Year State Plan for Vocational Education</u> identifies some of the required standards. Certain factors are left to the preparing agency to present in their information. There are, however, forms and format described for presentation of portions of the plan.

The purpose of this lesson is to familiarize the student with the forms used to fund a vocational education program.

Suggested Activities *

- (1) Visit both a large and a small school district currently offering vocational education. Review the allocation documents and describe the similarities and differences.
- (2) Review the vocational education special needs groups, special programs and student support services expenditure forms. They describe some criteria, sources of information and areas from which to gather the required information. Prepare sample forms utilizing the sources available in your community.
- (3) The allocation document requires some specific spending patterns for disadvantaged and handicapped. Describe how a local administrator has handled this information in a real situation.

The instructor may provide the student(s) with some sample facts and/or district plans and have the student perform "practice set" exercises or evaluate sample plans for familiarization and discussion.

Suggested Resources

Sample District Plans (local districts visited)

State of California. California Five-Year State Plan for Vocational Education. Sacramento: 1977.

State of California. <u>Instructions for Preparing and Submitting an Application for Funds under Subpart 2 - Basic Grant</u>. Sacramento: 1977.

*Upon successful completion of assigned activities, proceed to Lesson 4.

Lesson Four: Application, Entitlement And Reimbursement

Objective

Upon satisfactory completion of this lesson, the student will be able to describe an application for funds based on projected enrollments in vocational education programs/services and how it is managed on a fiscal basis.

Overview

A review of the <u>Instructions</u> for <u>Preparing</u> and <u>Submitting</u> an <u>Application</u> for <u>Funds</u> under <u>Subpart 2 - Basic Grant</u>, <u>Part I</u>, <u>General Information</u>, identifies 9 components. The basic grant: <u>subpart 2</u> and the consumer and homemaking education; subpart 5 both are given an entitlement allocation. Subpart 4; special programs/services for disadvantaged persons also receives an allocation. These allocations are made in compliance with PL 94-482 and PL 95-40, The Vocational Education Amendments of 1976.

These "subparts" are the basic special programs/services of vocational education. The funding applications provide the specifics by means of which a district qualifies for the expenditure and reimbursement of a district's vocational education funds.

The local vocational administrator who operates a program based on this system will receive an entitlement from the Vocational Education Support Unit. The program may exceed the entitlement in the fiscal planning. The budget and its management are presented in an additional module. Here we are concerned with the fiscal management process. Finally, when a program has been operated the district must file a claim for reimbursement. The forms for this process will be discussed in an additional module.

This lesson will familiarize the student with the fiscal management process.

Suggested Activities

- (1) Plan to spend one day with a vocational administrator in your geographic area to discuss the major points covered in this module.
- (2) The Statement of Assurances, refers to Form VE 1.2b application for funds, requires that records be maintained. Among the assurances is one which states that federal funds will not supplant state funds. Prepare a detailed narrative on what this means and how you provide such assurance.

- (3) A claim for reimbursement will not necessarily cover the entire vocational program. Describe how a district is able to operate a program when it is more costly than its entitlement and reimbursement.
- (4) Describe the entitlement system as it is currently practiced in California. You may contact a local administrator to secure the necessary information.

Suggested Resources

Sample District Plans (local districts visited)

Instructions for Preparing and Submitting an Application for Funds
Under Subpart 2 - Basic Grant. Sacramento: 1977.

State of California. California Five-Year State Plan for Vocational Education. Sacramento: 1977.

State of California. Instructions for Preparing and Submitting an Application for Funds under Subpart 5 - Consumer and Homemaking Education. Sacramento: 1977.

Upon completion of the assigned activities in this module, you should be ready to take the Module Posttest. See your instructor for directions and measurement criteria.

MODULE PRE/PO	STILST
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Student			
Instructor_	_		
Date			

Student: This pre/posttest is designed to assess your knowledge of fiscal management, which is in compliance with VEA 1963 and 1976 amendments of the California State Plan for Vocational Education. Since this module is an individualized and competency-based learning device, you will need to study only those lessons that are presented on the basis of your response to this test.

- 1. Briefly describe the entitlement system used for vocational education in California.
- Certain amounts of the dollars for vocational education must be spent for identified categorical areas.
 - a. Name the kinds of categorical areas.
 - b. How much must be spent by category?
- 3. Describe the basic program and standard outcomes required of a program of vocational education.
- 4. The District Plan is authorized by PL 94-482. Briefly describe what that statement means.

Pre/posttest (continued)

- 5. The "subparts" of the Vocational Education Act have numerical designations. List each of the "subparts" by title and identify which comprise the "basic" program.
- 6. Vocational education is delivered through several arms of the curricula. List the curriculum areas in which expenditures of federal vocational education funds are usually considered appropriate.
- 7. Describe ancillary services used in vocational education.
- 8. Part of the District Plan deals with vocational education instructional programs, activities and services. Describe what kind of planning is involved. Describe the evaluation plan which is involved.
- 9. A District Plan is usually prepared for how long a time period? What process is necessary to alter this plan?
- 10. The vocational education delivery system uses 12 functions. Name and describe each function.

Return this test to your instructor.

ANSWERY KEY

MODULE PRE/POSTTEST

Instructor: Do not reproduce this page in students' booklets. You must retain it for grading and prescriptive purposes.

Answers will vary with individuals. A preferred response might be similar to the answer presented.

- 1. The annual allocation of monies authorized by the vocational education amendments from the federal level to the several states is distributed to the local educational agency of the state. This entitlement is divided between secondary and postsecondary districts. A portion of the monies is allocated among the districts using several criteria including the October report of the prior year's district plan. This system is reviewed periodically by a Grants Management process using local administrators of vocational education from both spheres and the state staff.
- Vocational education monies are required to be spent for assisting (L3) the disadvantaged and the handicapped as defined in the California State Plan for Vocational Education. The local educational agency must spend 20% of its entitlement for the disadvantaged and 10% for the handicapped.
- 3. The California State Plan for Yocational Education states in article (L1) 3.1.1.1 (5) that the following program standards shall be met in a program of instruction:

Maintain, promote and expand a system for delivery of vocational programs, services and training opportunities that will prepare people, especially those with special needs, with skills and knowledges for employment.

- The vocational education amendments are the legal authority which describes how much and for what programs federal vocational monies shall be spent. They prescribe that each state shall prepare a plan for compliance and that each district shall likewise be given guidelines for the preparation of a district plan for which proper standards exist and applications may be submitted.
- 5. The vocational education amendments have been given subpart(L1) numerical designation. They are as follows:

Subpart 2 - Basic Grant

Subpart 3 - Program Improvement and Supportive Services

Pre/Posttest Answer Key (continued)

- Subpart 4 Special Programs/Services for Disadvantaged Persons Subpart 5 - Consumer and Homemaking Education
- 6. The vocational education delivery system usually includes agri(L1) culture education, business education, homemaking education,
 trade and industrial education plus counseling and guidance. The
 instructional programs are:
 - 1. Ol. Agriculture
 - 2. 04. Distributive Education
 - 3. 07. Health Occupations
 - 4. 09. Consumer and Homemaking Education
 - 5. 10. Industrial Arts
 - 6. 14. Office Occupations
 - 7. 16. Technical Education.
 - 8. 17. Trade and Industrial Occupations
 - 9. 19. Work Experience Education

These instructional areas are clearly defined in the state plan.

- 7. Ancillary services are included with curriculum resources in the (L2) planning category of the district plan. Ancillary services include but are not limited to: provision of audio-visual equipment, library services, and inservice instructor training programs.
- 8. This is an annual program plan describing all the instructional (L2) programs, activities, and services expected to be carried out in an identified year by the district submitting the plan. Usually this includes a five year planning period which will give some time line for projections for new program inception, etc., and a means of evaluation to see how the "plan" is actually proceeding.
- 9. A district plan is usually submitted for a five year period with (L2) an application for funding included for a given year. The district plan is submitted to the regional supervisor as prescribed in the application.

Should the plan require any amendments the local educational agency must "amend" the plan through communication for approval from the regional supervisor. This amendment process allows the district some flexibility in management of the instructional program activities and services actually practiced by the district.

Pre/Posttest Answer Key (continued)

- 10. The 12 functions of vocational education are included under (L-all) Volume III 2.3, Use of Evaluation under DROVE.
 - a. Needs and Opportunities Information:
 - 1. Population needs
 - 2. Job market
 - 3. Job performance requirements
 - b. Planning:
 - 4. Program planning
 - 5. Vocational education promotion
 - 6. Student recruitment
 - 7. Curriculum resources and ancillary services
 - c. Student Services:
 - 8. Guidance and counseling
 - 9. Placement
 - d. Instruction:
 - 10. Vocational instruction
 - e. Educational accountability (evaluation):
 - 11. Program review
 - 12. Evaluation

MODULES -- COMMON CORE CURRICULUM FOR VOCATIONAL EDUCATION

Category A: Introduction to Vocational Education

- A-1 History, Philosophy, and Trends in Vocational Education
- A-2 Scope, Function, and Organization in Vocational Education
- A-3 Vocational Legislation
- A-4 Assessing the Job Market and Employment Trends

Category B: Cooperative Relationship

- B-1 Rationare for Cooperative Relationships
- B-2 Advisory Councils
- B-3 Cooperative, and Work Experience Programs

Caregory C: Vocational Students

- C-1 Promoting Vocational Education and Recruiting Eligible Students for Vocational Education
- C-2 Assessing Students' Personal Characteristics
- C-3 Guidance and Counseling
- C-4 Assisting Students with Special Needs in Vocational Education Program
- C-5 Assessing the Needs of the Disadvantaged Student
- C-6 Developing Student Leadership Qualities in Vocational Education Programs
- C-7 Student Organizations

Category D: Administration and Supervision

- D-1 Fiscal Management of a Vocational Education Program
- D-2 Writing a Vocational Education Project/Budget
- D-3 Record Keeping in Vocational Programs
- D-4 Conference Leadership
- D-5 Selection, Supervision, and Evaluation of Personnel
- D-6 School Law and Its Relationship to Vocational Education
- D-7 Staff Development
- D-8 Implementation of Change

Category E: Curriculum Design in Vocational Education

- E-1 Developing a Curriculum Design in Vocational Education
- E-2 Applying Learning Theory to Vocational Education
- E-3 Instructional Strategies

Category F: Stages and Structure of Curriculum Development

- F-1 Theories in Curriculum Development
- F-2 Building a Curriculum for Vocational Education .
- F-3 Applying Curriculum Specifics to Vocational Education
- .F-4 Safety

Category G: Evaluation and Research .

- G-1 Evaluation Models
- G-2 Evaluation Procedures for Local Programs
- G-3 Introduction to Research Procedures in Vocational Education
- G-4 Research Design in Vocational Education
- G-5 Development of a Research Proposal in Vocational Education