

CONNECTICUT
STATE DEPARTMENT OF EDUCATION

Budget Buddy

A Budget Guide for Providers of Adult Education

Descriptions for Line Item Codes for **State and **Federal**
Adult Education Grants**



**Developed by the
Bureau of Early Childhood, Career and Adult Education**

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Valerie.Marino, valerie.marino@ct.gov, 860-807-2130

INTRODUCTION

The Budget Object Codes described in the “Budget Buddy” are taken from the Connecticut State Department of Education’s object code definitions and the United States Department of Education’s publication “Financial Accounting for Local and State School Systems.” Per federal definition, an object is used to describe the service or commodity obtained as the result of a specific expenditure. For a specific grant, it may be necessary to delineate or modify what can be included in a given line item based on the particular grant legislation. Where an exception exists due to a legislative requirement, it is noted on the appropriate page (**i.e. federal adult education funds have a 5% cap on administrative costs**). When completing the Budget Form (ED-114) and when preparing the budget narrative pages for each grant line item, **amounts must be rounded up or down to the nearest dollar. DO NOT USE CENTS.**

The purpose of the “Budget Buddy” is to provide guidance in developing budgets for both state and federal adult education funding sources. It is the responsibility of the local program to ensure that all costs are **reasonable, necessary, and auditable; pro-rated where appropriate and that they adhere to federal, state and local requirements as appropriate.**

Highlights include the following:

- Reformatted booklet
- Budget examples and explanations for all line items
- Revised reporting for employee benefits L200
- Inclusion of scoring services for writing samples L330
- Revised reporting for travel L580
- Simplified reporting of instructional and administrative supplies
- Elimination of the 5% cap on computer equipment, L735**

**Revised due to FY 03 legislation.

The State Department of Education reserves the right to make changes as required by authorizing legislation. The “Budget Buddy” is merely a guide to assist providers in preparing their budgets. Questions should be referred to the Grant Manager or the appropriate technical assistant in the Bureau.

111A Administrator/Supervisor Salaries *

Amounts paid to administrative employees of the grantee **not involved in providing direct services to pupils/clients**. Include all gross salary payments for these individuals while they are on the grantee payroll including overtime salaries or salaries paid to employees of a temporary nature.

Note: Duties and responsibilities for all personnel listed must directly relate to the **mandated activities** and costs must be reasonable.

Programs should evaluate administrative costs to ensure that they are in proportion to costs for materials, supplies and services to students.

ELIGIBLE COSTS – EXAMPLES

- **Director**
- **Site Coordinator** - implies direct supervision and evaluation of staff.
- **Program Manager** - implies direct supervision and evaluation of staff.
- **Principal Adult HSD/LEP** - implies direct supervision and evaluation of staff.

BUDGET EXPLANATION – EXAMPLES – for full time and part time positions

Position/Title	Hourly Rate Or Annual Salary	Scheduled # of Hours per Week	Scheduled # of Weeks per Year	% Mandated	Total Annual Expenditure
Director/ FT	\$112,000	40	48	100%	\$112,000
Director/part time	\$97,750	40	48	50%	\$48,875
Assistant Director	\$50	15	35	100%	\$26,250
Site Coordinator 1	\$40	12	30	50%	\$7,200
Site Coordinator 2	\$ 10,000	15	30	25%	\$2,500
Total					\$196,825

***Line item 111A is considered an administrative cost for federal grant purposes.**

111B Teachers

Salaries for employees providing direct instruction/counseling to pupils/clients. This category is used for both counselors and teachers. Include all salaries for these individuals while they are on the grantee payroll including overtime salaries or salaries of temporary employees. Substitute teachers or teachers hired on a temporary basis to perform work in positions of either a temporary or permanent nature are also reported here. Tutors or individuals whose services are acquired through a contract are not included in the category. A general rule of thumb is that a person for whom the grantee is paying employee benefits and who is on the grantee payroll is included; a person who is paid a fee (such as a private consultant) with no grantee obligation for benefits is not.

Note: Duties and responsibilities for all personnel listed must directly relate to the mandated activities and costs must be reasonably proportionate to enrollment.

ELIGIBLE COSTS – EXAMPLES *

- **Teachers** - responsible for direct instruction in mandated program areas: ESL, ABE, Citizenship, GED, Credit Diploma, and EDP. Responsibilities may also include curriculum development and/or workshop presentations to staff and attendance at any conference/workshop pertaining to professional development
- **Program Facilitator** - responsible for services that **directly involve students/clients** e.g., testing, documentation, registration, etc.; depending on responsibilities, L111A or L119 may be more appropriate or wages may be split among L111A, L111B, or L119
- **Counselor** - required of providers with credit diploma programs.
- **Special Needs Teacher**
- **Learning Lab Teacher**
- **Computer Literacy Teacher**
- **Certified Local Scorer** - responsibilities include services that directly involve students e.g. Functional Writing Assessment (FWA) testing, documentation, registration, etc.; depending on responsibilities, L119 may be more appropriate or wages may be split between L111B and L119

* For travel costs and registration fees associated with professional development conferences and or Workshops for teachers/staff, use Line 580.

BUDGET EXPLANATION – EXAMPLES – for full time and part time faculty

Program Area of Responsibility	Total # of Teachers	Hourly Rate Or Annual Salary	Scheduled # of Hours per Week	Scheduled # of Weeks per Year	Total Annual Expenditure
ESL	15	\$30	15	40	\$270,000
CDP	10	\$32.27	20	16	\$103,264
CDP	1	\$48,500	35	34	\$ 48,500
CDP	1	\$52,665	35	34	\$52,665
GED	4	\$30	6	12	\$ 8,640
Counselors	2	\$35	15	14	\$14,700
Counselors	1	\$54,300	35	30	\$54,300
ABE	3	\$27	12	28	\$27,216
EDP	2	\$29	6	12	\$ 4,176
Citizenship	1	\$28	2	15	\$ 840
Substitutes	2	\$25	10	15	\$ 7,500
Faculty Meetings					
Total					\$591,801

112A Education Aides

Salaries for grantee employees who assist teachers in *providing classroom instruction*. Include all gross salaries for these individuals while they are on the grantee payroll including overtime salaries or salaries of temporary employees.

Baby sitters, bookroom aids etc. use L119.

Note: Duties and responsibilities for all personnel listed must directly relate to the mandated activities and costs must be reasonable. **Include program area as appropriate.**

ELIGIBLE COSTS - EXAMPLES

- **Classroom aide** - ABE, ESL
- **Tutor** - EDP
- **Teacher aide** - ABE, ESL, CDP, GED

BUDGET EXPLANATION – EXAMPLES - for full and part-time staff

Program Area of Responsibility	Total # of Aides/Tutors	Hourly Rate Or Annual Salary	Scheduled # of Hours per Week	Scheduled # of Weeks per Year	Total Annual Expenditure
ESL	4	\$15	16	14	\$13,440
ABE	2	\$15	40	48	\$57,600
GED	1	\$12	20	36	\$8,640
Total					\$88,040

112B Clerical **

Salaries for grantee employees performing clerical/secretarial services. Include all gross salaries for these individuals while they are on the grantee payroll including overtime salaries or salaries of temporary employees. ***FISCAL PERSONNEL ARE NOT ELIGIBLE FOR STATE FUNDS**

Note: Duties and responsibilities for all personnel listed must directly relate to the mandated activities and costs must be reasonable.

ELIGIBLE COSTS – EXAMPLES

- Office manager
- Secretary
- Clerk
- Administrative Assistant
- Data Administrator - if not a function of the director
- Data Entry

BUDGET EXPLANATION – EXAMPLES - for full and part-time staff

Position / Title	Total # of Clerical	Hourly Rate Or Annual Salary	Scheduled # of Hours per Week	Scheduled # of Weeks per Year	Total Annual Expenditure
Adm. Assistant	1	\$42,000	40	50	\$42,000
Secretary PT	2	\$12	10	35	\$8,400
Secretary FT	1	\$38,000	40	50	\$38,000
Data Entry Staff	1	\$23	8	35	\$6,440
Total					\$94,840

***Line item 112B is considered an administrative cost for federal grant purposes.**

119 Other*

Salaries for any other **grantee employee** not fitting into object codes 111A, 111B, 112A or 112B. Include the gross salaries for these individuals including overtime salaries or temporary employees. **Included are** expenditures to cover cost of salaries of personnel providing day care, transportation and security, in accordance with the proposal.

Note: Duties and responsibilities for all personnel listed must directly relate to the mandated activities and costs must be reasonable. School district plant maintenance personnel are not eligible for reimbursement. For custodians see line item 400 – Purchase and property services.

ELIGIBLE COSTS – EXAMPLES

- **Grant Activity Coordinator** - assists director with developing grants, monitors payroll and purchasing; extensive computer work, liaison to collaborative programs.
- **Baby sitters** - the terms “day care” and “child care” providers are descriptions governed by state restrictions
- **Program Facilitator** - responsibilities include general coordination of program operations and services, but do not include direct services to students. Depending upon responsibilities, Line 111A or Line 111B may be more appropriate or wages may be split among L111A, L111B or L119
- **Certified Local Scorer** - responsibilities include reviewing and scoring informally and/or formally writing assessment materials for the Functional Writing Assessment (FWA). Depending upon responsibilities, Line 111B may be more appropriate or wages may be split between L111B and L119
- **Registrar** - e.g. GED registration
- **GED examiner and/or proctor**
- **Security guard**
- **Satellite site manager**

BUDGET EXPLANATION – EXAMPLES - for full and part-time positions

Position / Title	Total # of Other Employees	Hourly Rate Or Annual Salary	Scheduled # of Hours per Week	Scheduled # of Weeks per Year	Total Annual Expenditure
Security Guard	1	\$15	30	32	\$14,400
Certified Local Scorer	2	\$30	4	15	\$ 3,600
GED Proctor	1	\$27.50	3	25	\$ 2,063
Program Facilitator	1	\$22,000	25	28	\$22,000
Satellite Site Coord.	2	\$26.75	24	22	\$28,248
Total					\$70,311

***Line item 119 is considered an administrative cost for federal grant purposes, unless the job function provides direct service to students. If so, the costs must be pro-rated accordingly and documentation submitted.**

200 Personal Services – Employee Benefits*

Amounts paid by the grantee on behalf of the employee whose salaries are reported in objects 111A, 111B, 112A, 119. 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, they are nevertheless part of the cost of personal services. Included are the employer’s cost of group insurance, social security contribution, (FICA) retirement contribution, tuition reimbursement, unemployment compensation, and workers’ compensation insurance.

Note: Employee’s benefits must be proportionate to mandated program wages and should be verified with the business office.

ELIGIBLE COSTS – EXAMPLES

- FICA/Medicare
- Health insurance
- Unemployment compensation
- Workers compensation
- Pension
- Retirement

BUDGET EXPLANATION – EXAMPLES - for full and part-time staff

Line Item Code	Type of Benefits	Number of Employees Eligible	Total Annual Benefits Paid Proportionate to Mandated Program Area
111A FT	Health/Retirement	1	\$ 4,800
111A PT	Medicare	3	\$ 1,250
111B PT	FICA/Medicare	15	\$ 7,650
111B FT	FICA/Medicare	2	\$ 2,033
111B FT	Heath/Pension	2	\$ 10,250
119 PT	FICA/Medicare	2	\$ 623
Total			\$26,606

***Line item 200 is considered an administrative cost for federal grant purposes.**

FOR FEDERAL GRANTS ONLY

321 Tutors

Payments for services performed by qualified persons who are not on the grantee payroll e.g. subcontractors and who are directly engaged in providing learning experiences FOR STUDENTS.

ELIGIBLE COSTS – EXAMPLES

- Parenting educator
- Specialized counseling services – e.g. career, legal, financial, etc.
- LVA tutor
- Early childhood services and instruction

BUDGET EXPLANATION – EXAMPLES

Vendor	Purpose/Service Description	Cost Per Item	Quantity/ Duration	Total Annual Expenditure
Wheeler Clinic	Early Childhood Instruction	\$10,000	1 year	\$10,000
Gateway Community College	Transition to College Program	\$ 300	2 semesters	\$ 600
The Bridge	Parent as Teachers (PAT) Instruction	\$ 250	2 sessions	\$ 500
Total				\$11,100

322 In-service (Instructional Program Improvement Services)*

Payments for services performed by persons qualified to assist teachers and supervisors to enhance the quality of the teaching process. This category includes curriculum consultants, inservice training specialists, etc., who are **not on the grantee payroll**.

- Note:** To pay faculty/staff members who give workshops or training, use L119.
To pay faculty/staff members who attend conferences, workshops or training, use L111B.
To pay registration fees to attend workshops, conferences or training, use L580.
To pay mileage costs for staff attendance at conferences workshops or training, use L580.

ELIGIBLE COSTS – EXAMPLES

- **Presenter(s)/Payment to staff development providers** - if presenter or staff development provider is on grantee’s payroll, list in L119
- **Presenter(s)** - not on grantee payroll e.g. CREC/ATDN
- **Membership Dues only to Professional Organizations** -e.g. CAACE, Local Chamber of Commerce, ACES, Pro-Literacy America

BUDGET EXPLANATION – EXAMPLES

Organization Or Presenter(s)	Purpose/Service Description	Cost Per Item	Quantity/ Duration	Unit of Quantity/ Duration	Total Annual Expenditure
CAACE	Program Membership Dues for Adult Education	\$500	1	Year	\$500
Wilson Reading Instruction	Staff Professional Development	\$250	2	Sessions	\$500
Total					\$1,000

***Line 322 is considered an administrative cost for federal grant purposes.**

FOR FEDERAL GRANTS ONLY

323 Pupil Services (Non Payroll Services)

Expense for certified or licensed individuals who are **not on the grantee payroll** and who assist in solving pupils' mental and physical problems.

ELIGIBLE COSTS – EXAMPLES

- **Medical doctors**
- **Therapists**
- **Audiologists**
- **Neurologists**
- **Psychologists**
- **Psychiatrists**
- **Contracted guidance counselors**
- **Interpreters**

BUDGET EXPLANATION – EXAMPLES

Vendor	Purpose/Service Description	Cost Per Item	Quantity/ Duration	Total Annual Expenditure
Audiology Associates	Hearing screening for children of Family Literacy AE parents	\$30	20	\$600
Total				\$600

FOR FEDERAL GRANTS ONLY

324 Field Trips

Costs incurred for conducting educational activities off site.

ELIGIBLE COSTS – EXAMPLES

- Admission costs to educational centers
- Fees for tour guide etc.

BUDGET EXPLANATION – EXAMPLES

Vendor	Purpose/Service Description	Cost Per Item	Quantity	Total Annual Expenditure
Peabody Museum of Natural History	Admission	\$17.50	20	\$350
Total				\$350

FOR FEDERAL GRANTS ONLY

325 Parental Activities (Non-Payroll Services)

Expenditures related to services for parenting to personnel **not on the grantee payroll.**

ELIGIBLE COSTS – EXAMPLES

- **Workshop presenters**
- **Counseling services**
- **Baby-sitting services**
- **Overall seminar/workshop costs**

BUDGET EXPLANATION – EXAMPLES

Vendor	Purpose/Service Description	Cost Per Item	Quantity/Duration	Total Annual Expenditure
Wheeler Clinic	Parent Effectiveness Training Workshop	\$50	10 sessions	\$500
Total				\$500

330 Other Professional / Technical Services

Payments for professional or technical services provided by personnel not on grantee payroll that are not directly related to instructional activities supporting the operation of the Adult Education Program i.e. activities concerned with providing non-instructional services to students or staff..*

**Do not include the cost of an independent audit which is an ineligible expenditure under state and federal grants.*

ELIGIBLE COSTS – EXAMPLES

- **Data Processing**
- **Management Consultants**
- **Computer Consultant** - i.e. training for use of hardware or of software program
- **Writing Scoring Service for Functional Writing Assessment**
- **Sign Language Interpreter for deaf student** - student must be in mandated program
- **Website management**

BUDGET EXPLANATION – EXAMPLES

Vendor	Purpose/Service Description	Cost Per Item	Quantity/ Duration	Unit of Quantity/ Duration	Total Annual Expenditure
Commission on Deaf and Hearing Impaired	Sign Language Interpreter for AE ABE student	\$47	30	Sessions	\$1,410
HB Communications	Training in use of the White Board	\$375	2	Sessions	\$ 750
ATDN	Score Writing Samples ABE, ESL and ASE	\$7.50	200	Samples	\$1,500
Total					\$3,660

400 Purchased Property Services*

Expenditures for services to operate, repair, maintain, and rent property owned and/or used by the grantee performed by persons other than grantee employees. It is up to the program manager to inform applicants what is an allowable purchased property service under a grant program. The review of the budget justification should reveal the existence of any unallowable item.

NOTE:

Types of allowable services may include: maintenance and/or service contracts for copiers and other office/classroom equipment **except vehicles**; expenditures for leasing or renting buildings for adult education programs—**except for facilities owned by a local or regional board of education, RESC, or town and/or rental of state-owned facilities**. Rental expenditures must be clearly identified with the square footage and cost per square foot itemized. Rental for any space that is not used for mandated program activity is not an allowable expense.

A lease must be provided for each rental facility regardless of rental cost. For short-term/low cost facility rental, (\$1000 or less) a letter of agreement is acceptable, (e.g. use of a church facility)

***No capital expenditures, including funds spent for additions, remodeling, wiring and or improvements to plant facility or equipment are allowable under this grant.**

ELIGIBLE COSTS – EXAMPLES

- **Adult Education Learning Center** - **current lease for facilities and parking lots, if applicable must be submitted**
- **Church or Community Building** - current lease or letter of agreement must be submitted
- **Equipment Rental** - rental payments for office/instructional equipment may be reimbursable e.g. copiers, fax, furniture. However, lease-to-purchase payments are not allowable; copies of equipment leases/rentals do not have to be submitted unless asked
- **Custodial/Janitorial/Cleaning Service** - may include LEA custodian working above and beyond normal salaried position to provide services for mandated activities
- **Property Services** - services such as disposal service, snow plowing, or repair electricity
- **Installation, Networking, Maintenance and Service contracts** - for office and/or instructional equipment such as copiers, faxes, computers, installation and networking services
- **Moving costs** – such costs need justification - **Caution:** if move is part of overall district movement–i.e., the AE move was a part of larger plan–AE needs to provide specific breakdown of Adult Education portion of costs for move.
- **Computer repair**

BUDGET EXPLANATION – EXAMPLES

Vendor	Purpose/Service Description	Cost Per Item	Quantity/Duration	Total Annual Expenditure
Canon	Lease 2 copiers	\$195	12 months	\$ 4,680
Community Center	Lease building	\$ 14.81/sq. ft.	3807 sq. ft.	\$56,382
St. James Church	Lease space	\$100	9 months	\$ 900
Total				\$61,962

510 Pupil Transportation

Expenditures for transporting pupils to and from school and other activities. Included are such items as bus rentals, and payments to drivers for transporting handicapped students.

ELIGIBLE COSTS – EXAMPLES

- **Bus tokens/passes** – to mandated activities only
- **Student bus tickets** – to mandated activities only
- **Bus/van charter** – to mandated activities only

BUDGET EXPLANATION – EXAMPLES

Vendor	Purpose/Service Description	Cost Per Item	Quantity	Total Annual Expenditure
Laidlaw Bus Company	Field Trip to One Stop	\$125	1	\$ 125
CT Transit	Bus Passes for students	\$ 20	100	\$2000
Total				\$2,125

FOR FEDERAL GRANT ONLY

530 Communication

Payments for services provided by persons or businesses to assist in transmitting and receiving messages or information.

ELIGIBLE COSTS – EXAMPLES

- Telephone
- Postage machine rental
- Postage
- Internet access

BUDGET EXPLANATION – EXAMPLES

Vendor	Purpose/Services Description	Cost Per Item	Quantity	Total Annual Expenditure
Pitney Bowes	Postage machine with postage	\$995	1 year	\$995
Total				\$995

580 Travel*

Expenditures for transportation, meals, hotel and other expenses associated with staff travel. Per diem payments to staff in lieu of reimbursement for subsistence (room and board) are also included.

ELIGIBLE COSTS – EXAMPLES

- **Conference/Workshop expenses** – Registration, travel, lodging, meals. Local and out-of-town subsistence expenses incurred in attending conferences - Dues to professional organizations use L322
- **Mileage** – above and beyond staff member’s primary work location

BUDGET EXPLANATION – EXAMPLES

Position	Purpose /Description	Quantity/Duration	Cost Per Item	Total Annual Expenditure
Director	4 State Policy Forum Meetings	290 miles	.445	\$ 129
Director	2 Day CAACE Conference	1 registration	\$109	\$ 109
Teachers	1 Day CAACE Conference	15 registrations	\$99	\$1,485
Certified Local Scorers	Writing Recertification Training	112 miles	.445	\$ 50
Program Facilitators	4 day CASAS Summer Institute San Francisco, CA	2 registrations 2 airfare round trip 2 hotel rooms/3 nights	\$275 \$800 \$95	\$ 550 \$1,600 \$ 570
Director	COABE Conference Philadelphia, PA	1 registration 1 airfare round trip 1 hotel room/5 nights	\$320 \$380 \$102	\$320 \$380 \$510
Director	Travel Stipend			\$750
Total				\$5,883

***Line 580 is an administrative cost for federal grant purposes, unless documented for instructional purposes.**

590 Other Purchased Services

All other payments for services rendered by organizations or personnel not on the GRANTEE payroll and not detailed in 510, 530, and/or 580. These include: Insurance Costs (other than employee benefits)—payments for all types of insurance coverage including property, liability and fidelity, printing and binding—publication costs, and advertisement —any expenditures for announcements in professional publications, newspapers or broadcasts over radio or television.

Note: The description of eligible services has been expanded to include services rendered by organizations or personnel not on the grantee payroll for services such as computer installation or repair. Also included are costs for software licensing fees, communications, Internet access, telephone, postage, design and printing of posters, brochures, forms and other advertising.

Other purchased services must be clearly identified with the actual percentages assigned to the mandated programs. The grant does not and cannot cover all of the costs for a program’s telephones, postage, design and printing of brochures, advertising and forms unless they are solely used for the mandated program.

Costs that are prorated should be justifiable. For example, a 104-page brochure with 4 pages allotted to the mandated program cannot charge 35% of its cost to the grant. This would not be allowed in an audit.

ELIGIBLE COSTS – EXAMPLES

- **Diplomas, graduation programs, certificates** -printing costs for mandated use only
- **Newsletter** - percentage of mandated use only
- **Telephone** - percentage of mandated use only
- **Internet access** –percentage of mandated use only
- **Brochure** - percentage of mandated use only
- **Copy machine usage** - percentage of mandated use only
- **Postage** -percentage of mandated use only
- **Liability insurance**
- **Advertising***- newspaper, TV, Radio, postcards, percentage of mandate use only
**Distinguish between print, TV, and radio media*
**Promotional give-aways are not an eligible cost*

BUDGET EXPLANATION – EXAMPLES

Vendor	Service / Description	Cost Per Item	Quantity/Duration	Total Annual Expenditure
City Printing	Print High School Diplomas	\$7	44	\$308
New London Day	Place Newspaper Ads	\$85.50	4 ads	\$342
AT&T	Phone Usage costs	\$400 per mo	12 months	\$4,800
AT&T	Internet Access fee	\$275 per mo	12 months X 4 sites	\$13,200
Total				\$18,650

611 Instructional Supplies

Expenditures for consumable items purchased for instructional use. Individual equipment items costing **\$1,000 or less** are to be considered as instructional supplies.

Note: “Supplies” are items that are consumed, worn out or deteriorated through use or lose their identity through incorporation into different or more complex units or substances. **However, list all workbooks, whether or not used as consumables, in L641.**

For State grants only – except for software, **all** computer equipment items greater than \$1,000 per item must be listed in L735.

The amount of funds allocated for instructional supplies should be proportionate to the number of students and level of program services.

ELIGIBLE COSTS – EXAMPLES – for leased equipment items use L400

General Instructional Supplies

- Computer disks, VCR tapes, Cassette tapes (blank)
- Videos, Instructional cassettes
- Lined paper, copy paper, notebooks
- Markers, Rulers, Pens, Pencils, Chalk
- Staplers, Staples, Staple remover Paper clips, Binder clips, Tacks, Pushpins.
- Scotch tape holders, Scotch tape, Scissors
- Erasers, White board cleaner
- Testing/Assessment materials (i.e. CCS, ECS, GED, Writing, Citizenship)
- Newspaper subscriptions
- Batteries

Major Instructional Items \$1,000 or Less

- Calculators
- TVs
- VCRs/DVDs
- TV Carts
- Tape recorders
- Software (PLATO, ELLIS)
- Overhead projectors
- Maps, globes
- Microscopes
- Models (human body, eye, ear)
- Headphones
- Bulletin boards/White boards

BUDGET EXPLANATION – EXAMPLES

General Instructional Supplies	Total Annual Expenditure
Computer disks, file folders	\$500
Pencils, Pens, Magic Markers, Rulers	\$675
Notebooks, Lined notebook paper	\$250
Total	\$1,425

Major Instructional Items \$1,000 or Less	Description – Make/Model, Title, etc.	Cost Per Item	Quantity	Total Annual Expenditure
TV	Sony – 585	\$500	3	\$1,500
Software	Plato	\$575	1	\$ 575
Microscopes	Tasco	\$137.50	2	\$ 275
Calculators	Casio	\$ 18.75	27	\$ 506
Total				\$2,856
FINAL TOTAL (General +Major)				\$4,281

612 Administrative Supplies*

Expenditures for consumable items directly related to program administrative (non-instructional) activities. Individual equipment items costing \$1,000 or less **are to be considered** administrative supplies.

Note: Amounts paid for items that are consumed, worn out or deteriorated through use or lose their identity through incorporation into different or more complex units or substances. **The amount of funds allocated for administrative supplies should be proportionate to the size of the program.**

For State grants only – Eligible expenditures **do not include** costs for **food, flowers, gifts, photography and/or promotional give-away**. Except for software, all computer equipment items greater than \$1,000 per item must be listed in L735.

ELIGIBLE COSTS – EXAMPLES - for leased equipment items use L 400

General Supplies:

- Computer disks, Folders
- Copy paper, Legal note pads
- File folders, Envelopes
- Scotch Tape, Packing tape
- Staplers, Staples, Staple remover
- Paper clips, Binder clips
- Baby sitting service supplies
- Telephone message pads, Receipt books
- Printing labels, Mailing labels
- Toner Cartridges
- Whiteout, Rubber bands, Post-it notes
- TV straps

Major Administrative Items \$1,000 or Less:

- Calculators, Adding machines
- Fax machines
- TVs, Computer monitors
- VCRs/DVDs
- Desks and Chairs
- TV Carts
- File Cabinets
- Bookcases
- Cameras, Camcorder
- Typewriter
- Copy machines
- Computer Printers

BUDGET EXPLANATION – EXAMPLES

General Supplies	Total Annual Expenditure
Copy paper, manila folders, envelopes	\$1,546
Ink jet printer cartridge, toner	\$ 890
Computer disks	\$ 75
Graduation caps and gowns	\$ 495
Baby sitting service supplies	\$ 359
Total	\$3,365

Major Administrative Items \$1000 or Less	Description Make/Model, Title, etc.	Cost Per Item	Quantity	Total Annual Expenditure
Laser Jet Printer	Hewlett-Packard 8100N	\$977	1	\$977
Adding machine	Sharp EL 1801A	\$43.10	2	\$ 86
TV	RCA	\$299.89	2	\$600
VCR	Panasonic	\$375	2	\$750
Software	Microsoft-Excel	\$523	1	\$523
Total				\$2,936
FINAL TOTAL (General + Major)				\$6,301

*** Line item 612 is always considered an administrative cost for federal grant purposes.**

641 Textbooks*

Expenditures for textbooks, **workbooks**, * textbook binding and repair.

Note: Textbooks ordered for general interest programs **cannot be** charged to the mandated Adult Education state grant.

Programs should evaluate costs for textbooks to ensure that they are in proportion, the number of students served and level of service.

ELIGIBLE COST – EXAMPLES

- **CDP textbooks, workbooks** -English, Math, Social Studies, Science, etc.
- **ESL textbooks, workbooks, dictionaries**
- **GED textbooks, workbooks**
- **EDP materials**

***ALL workbooks, whether or not used as consumables are to be listed in this line item and not in line item 611.**

BUDGET EXPLANATION – EXAMPLES

Program Area	Cost Per Item	Quantity	Total Annual Expenditure
ESL	\$17.46	100	\$1,746
ABE	\$18.60	15	\$ 279
GED	11.98	75	\$ 899
CDP	\$30.83	18	\$ 555
EDP			
Citizenship			
Other			
Total			\$ 3,479
Shipping Costs			\$ 348
FINAL TOTAL			\$ 3,827

FOR FEDERAL GRANTS ONLY

690 Other Supplies

Allowable expenditures under this category include supplies necessary to provide services to children whose parents are enrolled in adult instruction.

ELIGIBLE COSTS – EXAMPLES

- Safety gate
- Paper supplies
- Crayons, pencils, puzzles
- Diapers, diaper wipes
- Disinfecting wipes
- Chairs and tables

BUDGET EXPLANATION – EXAMPLES

Item	Description Make/Model/Style, etc.	Cost Per Item	Quantity	Total Annual Expenditure
Chair and Table Set	Fischer Price # 560	\$300	1	\$ 300
Safety Gate	Playcraft #E-855	\$600	2	\$1,200
Diapers	Pamper Diapers/45count	\$ 30	6	\$ 180
Total				\$1,680

FOR FEDERAL GRANTS ONLY

700 Property/Equipment*

Expenditures for acquiring initial equipment, additional equipment, and/or replacement of equipment. For most grants, only equipment such as computers, copiers, fax machines, duplicating machines, furniture, and fixtures is allowable and the line item description on the budget form will read Property/Equipment only. Other items which could be included in this category, if allowable under grant legislation, are expenditures for the acquisition but not the rental of fixed assets including existing buildings and land. Although cost of materials which resulted in a new or vastly improved structure would also be included here, the expenditures for the contracted construction of buildings, for permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object code 400 – Purchased Property Services

*In accordance with the Connecticut State Comptroller’s definition of equipment, included in this category are all items of equipment (computers, copiers, fax machines, furniture, etc.) with a value of over \$1,000.00 and the useful life of more than one year.

ELIGIBLE COSTS – EXAMPLES

- TV
- VCR/DVD
- LCD projector
- Electronic White Board
- Smart Board
- Staff desk, chairs
- Administrator desk, chair

BUDGET EXPLANATION – EXAMPLES

Item	Description Make/Model/Style, etc.	Cost Per Item	Quantity	Total Annual Expenditure
LCD Projector	Panasonic	\$1,750	1	\$1,750
Conference Table	Craftmate	\$1,221.65	2	\$2,443
Digital Television	Sony	\$1,345	1	\$1,345
Total				\$5,538

FOR STATE GRANT ONLY

734 Instructional Equipment

Expenditures for instructional equipment over \$1,000 per item, excluding computer equipment. Instructional equipment purchases must be utilized for classroom instruction with students.

In accordance with the Connecticut State Comptroller's definition of equipment, included in this category are all items of equipment with a **value of over \$1,000.00 and the useful life of more than one year.**

Note: Computer equipment, **over \$1,000** per package or item, must be listed in Line 735.

ELIGIBLE COSTS – EXAMPLES

- TV
- VCR/DVD
- LCD projector
- Electronic White Board
- Smart Board
- Lab tables
- Accessible workstations

BUDGET EXPLANATION – EXAMPLES

Item	Description Make/Model/Style, etc.	Cost Per Item	Quantity	Total Annual Expenditure
LCD Projector	Panasonic	\$1,750	1	\$1,750
Chemistry Lab Table	Craftmate	\$1,225	2	\$2,450
Digital Television	Sony	\$1,345	1	\$1,345
Total				\$5,545

FOR STATE GRANT ONLY

735 Computer Equipment

Expenditures for all computer equipment **greater than \$1,000 per item and with a useful life of more than one year**. Computer equipment purchases must be utilized for classroom instruction with students.

Note: The description (e.g. make and model) must be provided where appropriate. If this information is unknown at preparation time for the ED-244 and ED-244A, it **must** be provided on the ED-245 and ED-245A.

ELIGIBLE COSTS – EXAMPLES

- Scanner
- Laptop computer
- Server
- Desk top computer
- Computer work station

BUDGET EXPLANATION – EXAMPLES

Item	Description Make/Model/Title, etc.	Cost Per Item	Quantity	Total Annual Expenditure
Computer Workstation	Dataflex 505	\$1,050	2	\$2,100
Laptop	Dell 702	\$2,075	1	\$2,075
Total				\$4,175

FOR FEDERAL GRANTS ONLY

940 Indirect Costs

Costs incurred by the grantee, which are not directly related to the program but are a result thereof. Beginning Fiscal Year 1998, grantees must submit indirect cost proposals to the Connecticut State Department of Education to apply for a restricted and unrestricted rate. Only grantees that have received rate approvals are eligible to claim indirect costs.