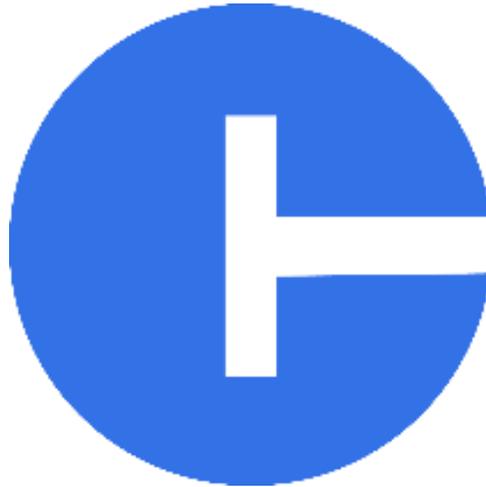


CONNECTICUT EDUCATION BUDGET BUDDY



A Budget Guide for Providers of Adult Education

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

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INTRODUCTION

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 adhere to Federal, State and local requirements as appropriate.**

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 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, CSDE may modify what can be included in a given object based on the grant legislation. Where an exception exists, 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 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.**

State statute lists eligible expenditures under the State Grant funds. C.G.S. 10-69 (7). Anything not included below is not allowable:

- teachers, including teacher aides;
- administration, including the director; g
- clerical assistance;
- printing;
- instructional materials and equipment, including computer equipment;
- program supplies;
- facility rental other than for facilities provided by a local or regional board of education pursuant to Section 10-70 of the C.G.S.;
- staff development;
- counselors;
- transportation;
- security; and
- child care services.

Federal PEP funds are to be used to enhance required mandated services.

When determining appropriate costs, ask the following:

- How does this expenditure align with the goal and activities of the priority area plan?
- How does this expenditure meet the purpose of the grant as defined in the RFP?
- How does this expenditure serve to improve student learning outcomes?
- How does this expenditure directly support increasing staff capacity?
- Does this expenditure meet the follow criteria: Is it necessary, reasonable, and allocable?
 - Necessary: Is the activity required to carry out the intent and purpose of the grant and the approved plan?
 - Reasonable: Is the activity consistent with prudent business practices, reasonable in relation to expected outcomes and have an impact on the stated priorities and activities?

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 budgets. Questions should be referred to the Grant Manager or the appropriate technical assistant in the Bureau.

Budget Buddy Quick Access Guide

Positions ON Payroll of Grantee

Position	State Funds	Federal Funds
Auxiliary Student Services (Student Support Specialist, Retention Specialist, Outreach Coordinator, Case Manager, Social Worker, etc.)	119	119
Babysitter, Child Watcher	119	119
Career Navigator/Workforce Training Specialist	111B	111B
Data Administrator/Data Entry	112B	112B
Digital Navigator - Instructional	111B	111B
Digital Navigator – Non-Instructional	119	119
Director/Assistant Director	111A	111A
Federal Grant Manager (Not a Fiscal Office employee, non-supervisory)	119	119
Federal Grant Manager (Not a Fiscal Office employee - supervisory)	111A	111A
GED Manager, GED Proctor, GED Registrar	119	119
IRC Training Specialist (IET Approved Programs)	N/A	111B or 119
IT Support Specialist	119	119
Marketing Coordinator	119	119
Passenger Transport Driver	119	119
Program Facilitator	119	119
Program Manager (non-supervisory)	119	119
Program Manager (supervisory position)	111A	111A
School Counselor	111B	111B
Secretary/Administrative Assistant/Office Manager/Clerk	112B	112B
Security Guard	119	119
Site Coordinator (non-supervisory)	119	119
Site Coordinator (supervisory position)	111A	111A
Substitute (day) Clerical	112B	112B
Substitute (day) Instructional	111B or 119	111B or 119
Teacher (individual providing direct instruction)	111B	111B
Testing Coordinator	119	119
Tutor, Educational Aide, Paraprofessional	112A	112A

Positions NOT ON Payroll of Grantee

Position	State Funds	Federal Funds
IRC Training Specialist/Provider (IET Approved Programs)	N/A	321
Nurse Service (non-instructional)	330	330
Student or Instruction Support Services for Parents (child literacy instructor, babysitter, storyteller, music teacher, etc.)	N/A	325
Tutor, Educational Aide, Other Supports	N/A	321

Common Expenses

Expense	State Funds	Federal Funds
Bus Passes/Ride Share	510	510
Caps & Gowns	612	612
Communication tools (Zoom etc.)	590	590
Computers/iPads/Chromebooks	700	700
Diplomas	612	612
General Administrative Supplies	612	612
General Instructional Supplies	611	611
Instructional Software Subscriptions (VR Goggle Subscriptions, Padlet, Kami, etc.)	611	611
Lease Agreement	400	400
Liability Insurance	590	590
Mail/Postage	590	590
Membership Dues to Professional Organizations (CAACE, ProLiteracy, Chamber of Commerce, etc.)	322	322
NEDP Site License	611	611
NEDP WEUs	641	641
Phone/Internet	612	612
Social Media/Marketing/Advertising	590	590
Supplemental Instruction Subscriptions (Newspaper, magazines etc.)	611	611
Testing/Assessment Materials (CASAS, GED etc.)	611	611
Textbooks – Online or Print (Burlington English, EnGen, Edgenuity, Apex/Edmentum, Aztec etc.)	641	641
Translation and Interpretation Services	590 or 330	590 or 330

Common Activities

Activity	State Funds	Federal Funds
Conference Expenses (transportation, registration, lodging, meals, etc.)	580	580
Guest Speakers (fee- not on payroll)	322	321
Mileage	580	580
Professional Learning (fee-not on payroll)	322	322
Field trips (entrance fee)	N/A	324
Field trips (transport)	510	510
Parents as Teachers Training Registration	N/A	330

100 Personal Services - Salaries – General Description

These categories are for amounts paid to both permanent and temporary grantee employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the grantees.

111A Non-Instructional*

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 and Assistant Director**
- **Site Coordinator** - Supervisory - implies direct supervision and evaluation of staff.
- **Program Manager (State or Federal)** – Supervisory - 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
Site Coordinator 1	\$40	12	30	50%	\$7,200

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

111B Instructional

Salaries for employees providing direct instruction/counseling to students. 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 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. Employees not on the district payroll should be listed in Budget Code 322. Employees who have dual roles that are both instructional and non-instructional should have salaries split between 111B and 119 according to their respective duties.

ELIGIBLE COSTS – EXAMPLES*

- **Career or Digital Navigator** – instruction is part of the role.
- **IRC Training Specialist for IET Programs** – Federal grant only – instruction is part of the role.
- **School Counselor** – mandatory position for providers with credit diploma programs.
- **Teachers** – (including approved substitute teachers) responsible for direct instruction in mandated program areas: ESL, ABE, Citizenship, GED, CDP, and NEDP. Responsibilities may also include curriculum development, workshop presentations to staff or a stipend for attending a conference/workshop pertaining to professional development.

BUDGET EXPLANATION – EXAMPLES - 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
GED	4	\$30	6	12	\$8,640
Counselors	2	\$35	15	14	\$14,700
ABE	3	\$27	12	28	\$27,216
Citizenship	1	\$28	2	15	\$840
NEDP	2	\$25	10	15	\$7,500

112A Educational 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. For **Babysitters or Program Facilitators use 119**.

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

ELIGIBLE COSTS - EXAMPLES

- **Certified Paraprofessional**
- **Classroom Aide** (certified or non-certified)
- **Tutor**

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 Tutor	4	\$15	16	14	\$13,440
ABE Classroom Aide	2	\$15	40	48	\$57,600
GED Classroom Aide	1	\$12	20	36	\$8,640

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.

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

ELIGIBLE COSTS – EXAMPLES

- **Administrative Assistant**
- **Clerk**
- **Data Administrator**
- **Data Entry**
- **Office manager**
- **Secretary**

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

*District fiscal personnel may not be paid with State or Federal funds.

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 the cost of salaries of personnel providing child-watching, transportation and security, in accordance with the proposal.

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

ELIGIBLE COSTS – EXAMPLES

- **Babysitters** - the terms “day care” and “child care” providers are descriptions governed by State restrictions
- **CASAS Test Coordinator**
- **Case Worker**
- **Federal Grant Manager** – not a fiscal office employee – non-supervisory
- **GED Registrar, Manager, Examiner and/or Proctor**
- **IT Support Specialist**
- **Marketing Coordinator**
- **Outreach Coordinator** - assists director with connections to students and community, follow up with students related to attendance or other issues.
- **Program Facilitator** - responsibilities include general coordination of program operations, testing and related services, but do not include direct instruction to students.
- **Retention Specialist**
- **Security Guard**
- **Site Coordinator** - non-supervisory
- **Social Worker**
- **Transport Driver**

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
GED Proctor	1	\$27.50	4	25	\$2,750
Program Facilitator	1	\$22,000	25	28	\$22,000

200 Personal Services – General Description

Employee Benefits Amounts paid by the grantee 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 services.

200 Personal Services – Employee Benefits

Amounts paid by the grantee on behalf of the employee whose salaries are reported in objects 111A, 111B, 112A, 112B and 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: Duties and responsibilities for all personnel listed must directly relate to mandated activities and costs must be reasonable. Include program area as appropriate.

ELIGIBLE COSTS – EXAMPLES

- **FICA/Medicare**
- **Health insurance**
- **Pension/Retirement**
- **Social Security**
- **Unemployment/Workman's compensation**

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

Line Item Code	Description	Number of Eligible Employees	Type of Benefit	Benefit Percentage FICA + Medicare 7.65% Medicare 1.45%	% Attributed to Mandate	Amount Benefit/Wages	Total
111A	Director	1	Health Ins.	100%	100%	\$17,400	\$17,400
111A	Director	3	FICA + Medicare	7.65%	100%	\$132,000	\$10,098
111B	Teachers	26	Medicare	1.45%	100%	\$243,891	\$3,536
112B	FT Secretary	2	Medicare	1.45%	80%	\$112,000	\$1,299

300 Purchased Professional and Technical Services – General Description

Services which, 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.

FOR FEDERAL GRANTS ONLY

321 Tutors (Instructional Non-Payroll Services)

Payments for services performed by qualified persons directly engaged in **providing learning experiences for students**. Include the services of teachers and teachers' aides who are not on the payroll of the grantee.

ELIGIBLE COSTS – EXAMPLES

- **Certified Nurse** – provides direct learning experience for students
- **Career Service** – professional hired to advise students on digital job applications
- **Guest Speakers** – provides direct learning experience for students
- **IRC Training Specialist for IET approved programs**
- **Tutors, Aides not on Payroll**

BUDGET EXPLANATION – EXAMPLES

Vendor	Purpose/Service Description	Cost Per Item	Quantity/ Duration	Total Annual Expenditure
XYZ Health Services	Provide instruction in Medical Terminology	\$250	6	\$1,500
CareerPro	Presentation on AI Job Application Process	\$350	1	\$350
CT State	CNA Training for Approved IET Program	\$1,500	6	\$9,000

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, in-service training specialists, etc., who are **not** on the grantee payroll.

Note:

To pay staff who are on the payroll to provide training OUTSIDE OF CONTRACTED HOURS use 119.

To pay staff who are on the payroll to attend conferences, workshops or training, use 111B or 119 as appropriate.

To pay registration fees to attend workshops, conferences or training, use 580.

To pay mileage costs for staff attendance at conferences workshops or training, use 580.

ELIGIBLE COSTS – EXAMPLES

- **Membership Dues to Professional Organizations** -e.g. CAACE, Local Chamber of Commerce, ACES, Pro-Literacy America
- **Presenter(s)/Payment to staff development providers** (Professional Learning) - if presenter or staff development provider is on grantee’s payroll, list the expense in 119
- **Presenter(s) - NOT** on grantee payroll e.g. CREC/ATDN

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

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

FOR FEDERAL GRANTS ONLY

324 Field Trips

Costs incurred for conducting educational activities **OFF SITE**. Includes admission costs to educational centers, fees for tour guides etc.

ELIGIBLE COSTS – EXAMPLES

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

Field trip expenses must be for educational purposes and be accompanied by the form to report Field Trip Documentation for WIOA Title II Funds.

BUDGET EXPLANATION – EXAMPLES

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

FOR FEDERAL GRANTS ONLY

325 Parental Activities (Non-Payroll Services)

Expenditures related to services for parenting, including workshop presenters, counseling services, babysitting services, and overall seminar/workshop costs.

ELIGIBLE COSTS – EXAMPLES

- **Baby-sitting services**
- **Child Literacy Instructor**
- **Counseling services**
- **Overall seminar/workshop costs**
- **Storyteller, music teacher**
- **Workshop presenters for parents**

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
Music Together	Music Instruction for Families	\$100	5 sessions	\$500

330 Employee Training and Development Services

Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (tuition reimbursement is not an eligible expense), charges from external vendors to conduct training courses (at either program facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. Do not include the cost of an independent audit. (Audits are an ineligible expenditure under both State and Federal grants.)

Conference registrations and associated costs belong in 580.

ELIGIBLE COSTS – EXAMPLES

- **Computer Consultant** - i.e. training for use of hardware or of software program
- **Management Consultants**
- **Nurse Service** - non-instructional
- **Parents as Teachers training**
- **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	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 SmartBoard	\$375	2 sessions	\$750
The Bridge	Parents as Teachers Instruction	\$250	2 sessions	\$500

400 Purchased Property Services*

Services purchased to operate, repair, maintain, and rent property owned or used by the grantee. These services are performed by persons other than grantee employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

NOTE: 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). Mortgage costs are not eligible expenditures.

ELIGIBLE COSTS – EXAMPLES

- **Adult Education Center Building Lease** - current lease for facilities and parking lots (excluding facilities owned by a local or regional board of education) – copy of current lease must be submitted with grant application.
- **Church or Community Building** - current lease or letter of agreement may be submitted in lieu of lease agreement.
- **Custodial/Janitorial/Cleaning Service** - may include LEA custodian working above and beyond normal salaried position to provide services for mandated activities. **Equipment Rental** - rental payments for office/instructional equipment may be reimbursable e.g. copiers, fax, furniture. Lease-to-purchase payments are not allowable; copies of equipment leases/rentals must be submitted upon request.
- **Maintenance and Service contracts or equipment repair costs** - for office and/or instructional equipment such as copiers, faxes, computers and network services.
- **Property Services** - services such as disposal service, snow plowing, or electrical 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

*Capital expenditures, including funds for additions, remodeling, wiring and/or improvements to plant facility or equipment are not allowable under the State grant. Any cost for items that cannot be removed and taken if adult education moves to a different facility or location are ineligible.

500 Other Purchased Services – General Description

Amounts paid for services rendered by organizations or personnel not on the payroll of the grantee (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.

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
- **Bus/van charter** – to mandated activities only
- **Rideshare service** – to mandated activities only in accordance with rideshare service guidelines
- **Student bus tickets** – 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	\$2,000

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.

Note: Dues to professional organizations belong in 322 and hourly pay for persons on the payroll belong in their respective 100-level budget object codes.

ELIGIBLE COSTS – EXAMPLES

- **Conference/Workshop expenses** – Registration, travel, lodging, meals. Local and out-of-town subsistence expenses incurred in attending conferences.
- **Mileage** – above and beyond staff member’s primary work location (calculated at IRS Standard Mileage rate).

BUDGET EXPLANATION – EXAMPLES

Position	Purpose /Description	Quantity/Duration	Cost Per Item	Total Annual Expenditure
Director	2 Day CAACE Conference	1 registration	\$109	\$109
Teachers	1 Day CAACE Conference	15 registrations	\$99	\$1,485
Program Facilitators	4 day CASAS Summer Institute San Diego, CA	2 registrations	\$275	\$550
		2 airfare round trip	\$800	\$1,600
		2 hotel rooms/3 nights	\$95	\$570
Director	COABE Conference Philadelphia, PA	1 registration	\$320	\$320
		1 airfare round trip	\$380	\$380
		1 hotel room/5 nights	\$102	\$510

*Line 580 is an administrative cost for Federal grant 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), including any expenditures for announcements in professional publications, newspapers or broadcasts over radio or television.

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. Prorated costs 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 an allowable expense in an audit.

ELIGIBLE COSTS – EXAMPLES

- **Advertising*** - Printed materials, billboards, TV/Radio, Social Media etc. - percentage of mandated use only
- **Communication tools** – communication with students/community
- **Copy machine** usage - percentage of mandated use only
- **Internet access** - percentage of mandated use only
- **Liability insurance**
- **Postage** - percentage of mandated use only
- **Printing Costs** – percentage of mandated use only
- **Telephone** - percentage of mandated use only
- **Translation/Interpretation Services**
- **Website management**

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	\$342

***Promotional items are not an eligible cost. These include, but are not limited to: hats, mugs, gift cards, tee-shirts and other items with the program name imprinted provided for personal wear/use. Items such as banners, tablecloths or reusable signage are allowable.**

600 Supplies – General Description

Amounts paid for items that are consumed, worn out, or deteriorated through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

611 Instructional Supplies

Expenditures for consumable items purchased for instructional use.

Leased equipment should be listed in 400.

Workbooks (whether or not used as consumables) should be listed in 641.

Items costing less than \$5,000 should be listed in 611 including supplemental instruction subscriptions.

Computers, regardless of individual cost, should be listed under 700.

Supplies should be proportionate to the number of students and level of program services.

ELIGIBLE COSTS – EXAMPLES

General Instructional Supplies

- Headsets
- Paper, Notebooks, Pencils etc.
- Maps, globes, posters
- Instructional material subscriptions
- Batteries
- Testing/Assessment materials (CASAS, GED Ready etc.)
- VR Goggles/Licenses

Major Instructional Items

- Instructional Software Subscriptions
- Laptop/iPad Carts
- NEDP Site License
- SmartBoards/White boards
- TVs

BUDGET EXPLANATION – EXAMPLES

Choose One Category	Description (Make, Model, Title)	Cost per Item	Quantity	Total Annual Expenditure
General Instructional Supplies	Copy paper	\$23	70	\$1,610
General Instructional Supplies	Paper, tape, markers	\$500	1	\$500
General Instructional Supplies	Practice GED Test Vouchers	\$65	15	\$975

612 Administrative Supplies*

Expenditures for consumable items purchased for program administrative (non-instructional) use. (Leased equipment should be listed in 400.)

Workbooks (whether or not used as consumables) should be listed in 641.

Item costing less than \$5,000 should be reported here.

Computers, regardless of individual cost, should be listed under 700.

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

ELIGIBLE COSTS – EXAMPLES

General Office Supplies

- Folders
- Note pads, copy paper
- Markers, Rulers, Pens, Pencils
- Staplers, Staples, Tacks, Pushpins
- Flash drives
- Headphones
- Toner Cartridges

Major Office Items

- Calculators
- Fax machines
- SmartBoards
- Copy machine
- File Cabinets, desks, chairs
- Office software
- Security equipment
- Caps and Gowns

BUDGET EXPLANATION – EXAMPLES

Choose One Category	Description (Make, Model, Title)	Cost per Item	Quantity	Total Annual Expenditure
General Supplies	Copy paper	\$23	70	1,610
General Supplies	Paper, tape, markers	\$500	1	\$500
General Supplies	Envelopes (case of 100)	\$30	15	\$450
Major Item	SmartBoard	\$950	1	\$950

* **State and Federal grant funds may not be used to pay costs for food, flowers, gifts, photography, promotional items or entertainment of any kind.**

Line 612 is 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 to the number of students served and level of service.

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

ELIGIBLE COSTS – EXAMPLES

- CDP textbooks, workbooks
- ESL textbooks, workbooks
- GED textbooks, workbooks
- NEDP WEU's
- Textbooks online – Burlington English, EnGen

BUDGET EXPLANATION – EXAMPLES

Program Area	Description (Make, Model, Title)	Cost per Item	Quantity	Total Annual Expenditure
NEDP	NEDP WEU's	\$100	20	\$2,000
CDP	English/Science text	\$23	30	\$690
CDP	Novels, biographies, etc.	\$24	40	\$960
GED	Spanish Test Prep, Language Arts, Math, Social Studies, Science	\$30	45	\$1,350
EnGen	Student licenses	\$159	10	\$1,590

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, Title)	Cost per Item	Quantity	Total Annual Expenditure
Chair and Table Set	Fisher Price #560	\$300	1	\$300
Safety Gate	Playcraft #E-855	\$600	2	\$ 1,200
Diapers	Pampers: 45 count	\$30	6	\$ 180

700 Property

Expenditures for initial equipment, additional equipment, and replacement of equipment.

In accordance with the Connecticut State Comptroller's definition equipment, included in this category are all items of equipment (machinery, tools, furniture, vehicles, apparatus, etc.) with a **value of over \$5,000.00** and the **useful life of more than one year** and **ALL computers/tablets**.

All computers (including but not limited to laptops, desktops, Surface Tablets, iPads and Chromebooks) regardless of individual cost belong in this category, but peripherals (printers, scanners etc.) should be listed in 611 or 612 as applicable.

ELIGIBLE COSTS – EXAMPLES

Laptops, tablets, iPads – regardless of individual cost
Equipment over \$5,000

BUDGET EXPLANATION – EXAMPLES

Item	Description (Make, Model, Title)	Cost per Item	Quantity	Total Annual Expenditure
Chromebooks	Lenovo Chromebooks	\$275	10	\$ 2,750

FOR FEDERAL GRANTS ONLY

917 Indirect Costs*

Costs incurred by the grantee which are not directly related to the program but are a result thereof. 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. Please note, however, that grantees who receive the majority of their grant funds other than through the Connecticut State Department of Education may use the rate approved by another Federal agency.

*** Line 917 is an administrative cost for Federal grant purposes.**