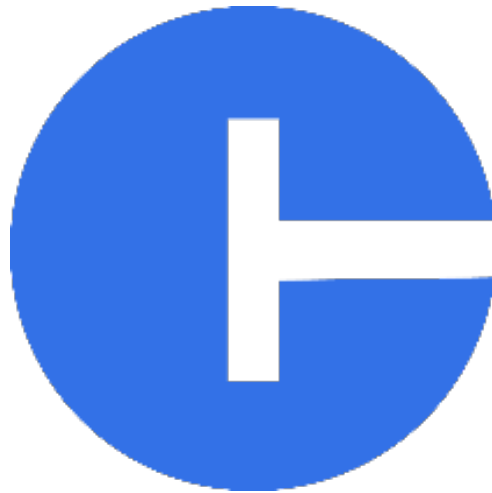


**CONNECTICUT
STATE DEPARTMENT OF EDUCATION
BUDGET BUDDY**



A Budget Guide for Providers of Adult Education

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

Revised 2025

Marcy Reed, Adult Education State Grant Program Manager: Marcy.Reed@ct.gov, 860-807-2130
Susan Kocaba, Adult Education Federal (PEP) Grant Program Manager: Susan.Kocaba@ct.gov,
860-807-2073

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.

An analysis of object code usage throughout the department has allowed us to develop the following budget guide with object codes of varying levels of detail. A standard description of each is also provided.

For a specific grant, it may be necessary to modify what can be included in a given object based on the 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.**

State statute is specific in what is an eligible expenditure under the State Grant funds. C.G.S. 10-69 specifies what State Grant funds may be used for. When statute lists what is allowable, anything not listed is therefore not allowable.

C.G.S. 10-67 (7)

7) “Eligible expenditure” means expenditures, or that portion thereof, directly attributable to programs and services required pursuant to subparagraph (A) of subsection (a) of section [10-69](#) and not otherwise eligible for reimbursement from any other state grant for: (A) Teachers, including teacher aides; (B) administration, including the director; (C) clerical assistance; (D) printing; (E) instructional materials and equipment, including computer equipment; (F) program supplies; (G) facility rental other than for facilities provided by a local or regional board of education pursuant to section [10-70](#); (H) staff development; (I) counselors; (J) transportation; (K) security; and (L) child care services;

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.

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**
- **Site Coordinator** - Supervisory - implies direct supervision and evaluation of staff.
- **Program Manager** – 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
Total					\$119,200

***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*

- **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.
- **School Counselor** – mandatory position for providers with credit diploma programs.
- **Career Navigator**

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
Total					\$432,160

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 **Baby sitters, 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

- **Tutor**
- **Certified Para-professional** - ABE, ESL, CDP, GED
- **Classroom Aide** (certified or non-certified)

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
Total					\$79,680

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

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

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

***Fiscal personnel are not eligible for state funds.**

***Fiscal personnel are not eligible for 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 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 mandated activities and costs must be reasonable. Include program area as appropriate.

ELIGIBLE COSTS – EXAMPLES

- **Outreach Coordinator** - assists director with connections to students and community, follow up with students related to attendance or other issues.
- **Retention Specialist**
- **Marketing Coordinator**
- **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, testing and related services, but do not include direct instruction to students.
- **Registrar** - e.g. GED registration
- **GED examiner and/or proctor**
- **Security guard**
- **Site Coordinator (non-supervisory)**

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
Site Coordinator	2	\$26.75	24	22	\$28,248
Total					\$67,398

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**
- **Unemployment/Workman's compensation**
- **Pension/Retirement**
- **Social Security**

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
							\$32,333

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. Included are the services of doctors, lawyers, consultants, teachers, educational specialists etc.

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

- **Specialized counseling services** – e.g. career, legal, financial, etc.
- **Early childhood services and instruction**
- **Storyteller** – or other presenter for students

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
The Bridge	Parent as Teachers (PAT) Instruction	\$ 250	2 sessions	\$500
Storyteller	Fee	\$500	1 session	\$500
Total				\$11,000

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 faculty/staff members who provide training OUTSIDE OF CONTRACTED HOURS use 119.

To pay faculty/staff members who 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

- **Presenter(s)/Payment to staff development providers** - 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
- **Membership Dues 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 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.**

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 including workshop presenters, counseling services, child education services (non-certified such as a parent educator) and overall seminar/workshop costs paid to providers who are not on the grantee payroll and are providing services only related to a federal grant.

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 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 (that are not tuition reimbursement), 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

- **Management Consultants**
- **Computer Consultant** - i.e. training for use of hardware or of software program
- **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 SmartBoard	\$375	2	Sessions	\$750
Total					\$2,160

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).

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.
- **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. Lease-to-purchase payments are not allowable; copies of equipment leases/rentals must be submitted upon request.
- **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 electrical repair.
- **Maintenance and Service contracts or equipment repair costs** - for office and/or instructional equipment such as copiers, faxes, computers and network services.

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
Total				\$61,062

***Capital expenditures, including funds for additions, remodeling, wiring and/or improvements to plant facility or equipment are not allowable under the state grant.**

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

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
Total				\$2,125

FOR FEDERAL GRANTS ONLY

530 Communication

Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Include licenses and fees for services such as subscriptions to research materials. Subscriptions for 'online' software licenses should be listed in 611.

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.

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
Total				\$5,369

*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

- **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 mandated use only
- **NEDP Site License**
- **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

Total		\$650
-------	--	-------

***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.**

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 software or online program subscriptions.

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 Instructional Supplies	Major Instructional Items
Flash drives, headphones	Program Licenses (Burlington English et.al.)
Lined paper, copy paper, notebooks	TVs
Markers, Rulers, Pens, Pencils	SmartBoards/White boards
Staplers, Staples, Tacks, Pushpins	Laptop/iPad Carts
Maps, globes, posters	Software
Newspaper subscriptions	Document Cameras
Batteries	Zoom licenses
Testing/Assessment materials (CASAS, GED Ready etc.)	

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
Major Instructional Item	SmartBoards	\$575	2	\$1,150
Total				\$4,235

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	Major Office Items
Folders	Calculators
Note pads, copy paper	Fax machines
Markers, Rulers, Pens, Pencils	SmartBoards
Staplers, Staples, Tacks, Pushpins	Copy machine
Flash drives	File Cabinets, desks, chairs
Headphones	Office software
Toner Cartridges	Security equipment
Babysitting service supplies	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	SmartBoards	\$950		\$950
Total				\$3,510

*** For state and federal grants eligible expenditures do not include 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

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
Total				\$5,000

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	Quantit y	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
Total				\$1,680

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 **computers/tablets** that have a unit price under \$5,000.00 and a **useful life of not less than five years**.

All computers (including but not limited to laptops, desktops, Surface Tablets, iPads and Chromebooks) regardless of individual cost belong in this category

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	Quantit y	Total Annual Expenditure
Chromebooks	Lenovo Chromebooks	\$275	10	\$ 2,750
Total				\$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.**