

**Reference Materials
for
Program Planning FY 2013
for Community Adult Learning Centers and
Correctional Institutions**



Adult and Community Learning Services

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ACLS GUIDELINES FOR CLASS SIZE AND HOURS
Preferred Class Size
FY 2013

Class Service Types	GLE / SPL	Estimated Hours Needed to Complete 1 GLE or 1 SPL	Hours of Instruction Per Week					
			Min	Max	Preferred			
					Employed		Unemployed	
Beginning Literacy ABE	(GLE 0-1.9)	166	5	20	7	9	12	20
Beginning ABE	(GLE 2-3.9)	166	5	20	7	9	12	20
Pre-ASE/GED	(GLE 4-8.9)	171	5	20	7	9	12	20
ASE/GED	(GLE 9-12)	148	5	20	7	9	12	20
Beginning ESOL	(SPL 0-3)	173	5	20	7	9	12	20
Intermediate ESOL	(SPL 4-5)	168	5	20	7	9	12	20
Advanced ESOL	(SPL 6-7)	152	5	20	7	9	12	20

Note: Programs must provide classes for a minimum of 32 weeks up through a maximum of 48 weeks per year. The optimum range is considered to be 42 to 46 weeks.

**ACLS GUIDELINES FOR STUDENT TO TEACHER RATIO
AND RATE PER STUDENT SLOT
FY 2013**

Required Class Sizes (Student to Teacher Ratio)	Rate Per Student Slot	Class Levels
10:1 to 12:1	\$10.70	STAR Classes Beginning Literacy ABE
13:1 to 16:1	\$8.85	STAR Classes Beginning Literacy ABE Beginning ABE Intermediate ABE (Pre-ASE / GED) Advanced ABE (ASE / GED) Beginning ESOL Intermediate ESOL Advanced ESOL
17:1 to 22:1	\$7.60	STAR Classes Beginning Literacy ABE Beginning ABE Intermediate ABE (Pre-ASE / GED) Advanced ABE (ASE / GED) Beginning ESOL Intermediate ESOL Advanced ESOL

SALARY RATES SUPPORTED BY THE ABE RATES SYSTEM

	Professional Staff	Administrators	Support Staff
For staff with fringe benefits valued at 30%	\$20.50	\$28.00	\$15.25
For staff not receiving benefits	\$26.65	\$36.40	\$19.83
Contact Hourly Rate*	\$39.98		

**FEDERAL LEVELS
FY 2013**

ABE

NRS Level	GLE	Classes in SMARTT
Beginning Literacy ABE	0 – 1.9	100's Beginning ABE
Beginning ABE	2 – 3.9	
Low Intermediate ABE	4 – 5.9	200's Pre-ASE / GED
High Intermediate ABE	6 – 8.9	
Low ASE	9 – 10.9	300's ASE / GED
High ASE	11 – 12.9	

ESOL

NRS Level	GLE	Classes in SMARTT
Beginning ESOL Literacy Low Beginning ESOL High Beginning ESOL	SPL 0–1 S, R,W SPL 2 S, R,W SPL 3 S, R,W	500's Beginning ESOL (SPL 0 – 3)
Low Intermediate ESOL High Intermediate ESOL	SPL 4 S, R,W SPL 5 S SPL 5-6 R, W	600's Intermediate ESOL (SPL 4 – 5)
Advanced ESOL*	SPL 6 S, R,W	700's Advanced ESOL SPL 6 – 7

Note: S = Speaking; R = Reading; W = Writing

***To enter into the Advanced ESOL Level**, student scores on BEST Plus need to be between 507-540 or on TABE CLAS-E between 556-612 (both SPL 6).

NRS Exit Criteria: When students score 541 or above on BEST Plus or 612 and above on CLAS-E, they have reached SPL 7 and the Exit Criteria for NRS.

RATE AND NON-RATE BASED CLASSES

RATE BASED CLASSES – Community Adult Learning Centers

“Rate-based” classes are those classes that have a fixed schedule, meet minimum requirements for intensity and duration, have a fixed number of student seats or slots, and the eligible cost of which is determined by an established rate per student instructional hour. Examples of rate-based classes include multi-subject classes at the required three levels of instruction (ABE, Pre-ASE and ASE, or 3 or more levels of ESOL), and/or subject specific classes at any given level, such as Pre-ASE Reading, Basic Math/Numeracy, Algebra, or classes with a specific focus, such as STAR Reading, Family Literacy or classes for homeless adults. For more information about rate based classes, see Massachusetts Guidelines for Effective Adult Basic Education.

The class selections for rate based classes are:

- ◆ Adult Diploma
- ◆ Algebra
- ◆ Boston Opportunity Network
- ◆ Bridge to College/Math
- ◆ Bridge to College/Writing
- ◆ Core ABE/ESOL
- ◆ Family Literacy
- ◆ Homeless
- ◆ Listening/Speaking (ESOL)
- ◆ Math/Numeracy
- ◆ Pre-Literacy ESOL
- ◆ Reading/Writing
- ◆ STAR

NON-RATE BASED CLASSES – Community Adult Learning Centers

“Non-rate-based” classes are optional, and their eligible costs are not determined by a predetermined rate. Non-rate based classes do not have to be offered for a minimum number of hours per week or weeks per year. A sequence of three classes is not required for non-rate based classes. The primary purposes of non-rate based classes are 1) to provide supplemental instruction (e.g., computer instruction) to students enrolled in a rate-based class or 2) to provide instruction to targeted populations through stand-alone non-rate based classes (e.g., students in need of short-term instruction in order to pass the GED tests). Non-rate based classes must be cost effective and based on the expenses necessary to support the class. For more information about non-rate based classes, see Massachusetts Guidelines for Effective Adult Basic Education.

The class selections for non-rate based supplemental (SP) classes are:

- ◆ Bridge to College/Math
- ◆ Bridge to College/Writing
- ◆ Citizenship
- ◆ College and Career Readiness
- ◆ Computer Literacy
- ◆ Drop-in Learning Center
- ◆ Employability Skills
- ◆ ESOL Conversation
- ◆ Family Engagement
- ◆ Financial Literacy
- ◆ Health Education

- ◆ Math
- ◆ Parent/Child Interactive Time
- ◆ Parent Education/Support
- ◆ Student Leadership
- ◆ Writing

The class selections for non-rate based stand alone (SA) classes are:

- ◆ Drop-in Learning Center
- ◆ GED/Content Area Classes

The non-rate based Career Specific stand alone (CS) classes labeled with a prefix CS in the drop down list are:

- ◆ CS: Construction
- ◆ CS: Early Childhood Education
- ◆ CS: Financial Services
- ◆ CS: Green Jobs
- ◆ CS: Health Care
- ◆ CS: Hospitality
- ◆ CS: Manufacturing
- ◆ CS: Other
- ◆ CS: Professional Services
- ◆ CS: Retail
- ◆ CS: Technology
- ◆ CS: Travel and Tourism

The non-rate based supplemental (TR) class selections labeled with a prefix TR in the drop down list are:

- ◆ TR: Transitions Math
- ◆ TR: Transitions Writing

◆ **The non-rate based supplemental (DL) class selections labeled with a prefix DL in the drop down list are:**

- ◆ DL: Supplemental FTF

RATE BASED CLASSES – Correctional Institutions

The class selections for rate based classes are:

- ◆ Adult Diploma
- ◆ Algebra
- ◆ Bridge to College/Math
- ◆ Bridge to College/Writing
- ◆ Core ABE/ESOL
- ◆ Listening/Speaking
- ◆ Math/Numeracy
- ◆ Pre-Literacy ESOL
- ◆ Reading/Writing
- ◆ STAR

NON-RATE BASED CLASSES – Correctional Institutions

The class selections for non-rate based supplemental (SP) classes are:

- ◆ Bridge to College/Math
- ◆ Bridge to College/Writing
- ◆ Citizenship
- ◆ College and Career Readiness
- ◆ Computer Literacy
- ◆ Drop-in Learning Center
- ◆ Employability Skills
- ◆ ESOL Conversation
- ◆ Family Engagement
- ◆ Financial Literacy
- ◆ Health Education
- ◆ Math
- ◆ Parent/Child Interactive Time
- ◆ Parent Education/Support
- ◆ Student Leadership
- ◆ Writing

The class selections for non-rate based stand alone (SA) classes are:

- ◆ Drop-in Learning Center
- ◆ GED/Content Area Classes

SUPPLEMENTAL AND FOUNDATION FUNDING

Applicants for Community Adult Learning Center Grants are eligible to apply for supplemental funding for certain student services and operational costs not included in the Rates -- specifically, a volunteer tutoring component, student leadership projects, space, child care, student transportation, and rural staff travel. Supplemental Funding will also cover costs related to certain activities that all Community Adult Learning Centers will bear in some, not all, years; these include technology upgrades, participation in certain intensive professional development programs, and participation in distance learning. ABE Programs in Correctional Institutions are eligible to apply for supplemental funding to cover the costs of a half-time Education Reintegration Counselor.

Supplemental Funding:

- ◆ Volunteer Tutoring Component
- ◆ Student Leadership
- ◆ Technology Upgrade
- ◆ Space
- ◆ Childcare
- ◆ Student Transportation
- ◆ Rural Staff Travel
- ◆ Education Reintegration Counselor (Corrections)

Foundation Funding covers certain costs common to all Community Adult Learning centers and/or ABE Programs in Correctional Institutions. Examples include community planning, technology and ADA coordination, and coordinating the program's integration of program and staff development; each of these functions is described in following sections. Also included in foundation funding is an "unrestricted" amount that programs may use at their discretion to provide additional support to any functions within these Guidelines. For example, a program may use Unrestricted Funds to provide additional staff hours for instruction, advising, community planning, or administration. The amount of foundation funding is determined by the size of the program.

Foundation Funding:

- ◆ Community Planning - \$6,000 to \$10,000 for ABE community planning coordination *
- ◆ Technology Coordination - \$2,000 for a technology coordinator (+.75% of student hours in rates funding)
- ◆ ADA Coordination - \$1,000 for an ADA (Americans with Disabilities Act) coordinator (+1 hr/slot in rates funding)
- ◆ Program/Staff Development Coordination - \$1,000 for an integrated program & staff development coordinator (+.5% of staff hours in rates funding)
- ◆ Unrestricted - \$8,000 (The unrestricted category is the only foundation funding category that can be used at the program's discretion. Programs can decide to allocate this funding for additional staff hours, classes or slots in classes.)
- ◆ Outstationing – funding for staff to work in Career Centers

* Programs will receive \$6,000 if more than one program is funded in their “primary community.”

RATE BASED EXPENSES

PERSONNEL

Direct Service:

		Rate (with 30% benefits)	Rate (no benefits)
Teaching	class hours from class chart	\$20.50	\$26.65
Prep Time	@2:1 ratio	\$20.50	\$26.65
Follow-up	2 hrs / slot	\$20.50	\$26.65
Intake/Recruitment	1 hrs / slot	\$20.50	\$26.65
Assessment	8 hrs / slot	\$20.50	\$26.65
Counseling	2.5% of student hours	\$20.50	\$26.65
Planning (pre/post class weeks for teachers)	average (teaching + prep) x 4 weeks	\$20.50	\$26.65
ADA Coordinator (+\$1,000 foundation)	1 hr / slot	\$20.50	\$26.65
Technology Coord. (+\$2,000 foundation)	.75% of student hours	\$20.50	\$26.65
Miscellaneous	.25% of student hours	\$20.50	\$26.65
Staff Development	2.5% of staff hours	\$20.50	\$26.65
Vacation/Leave Time	staff hours/week x 3 wks	\$20.50	-

Administrative:

Program Coordinator	20% of direct service hours	\$28.00	\$36.40
Staff Development	2.5 % of staff hours	\$28.00	\$36.40
Vacation/Leave Time	3 wks / yr.	\$28.00	-
Support Staff	12% of class hours	\$15.25	\$19.83
Data Entry	2.5% of student hours	\$15.25	\$19.83
Staff Development	2.5% of staff hours	\$15.25	\$19.83
Vacation/Leave Time	staff hours/week x 3 wks	\$15.25	-

Other:

Program Development	3.5% of total staff hours	\$20.50	\$26.65
Program/Staff Development Coordinator (+\$1,000 foundation)	.5% of staff hours	\$20.50	\$26.65
Staff Development	2.5% of staff hours	\$20.50	\$26.65
Vacation/Leave Time	staff hours/week x 3 wks	\$20.50	-

Note: Contact hourly rate for teachers is \$39.98.

RATE BASED EXPENSES

NON-PERSONNEL

Substitute Teachers	\$25 / hr. x 8% of class hours
Consultants/Computers	\$50 / hr. x 1% of class hours
Local Travel	\$.43 x 15% of staff hours
Conference Registrations	5% of staff hours
Educational Supplies	\$80 / slot
Office Supplies	8% of staff hours
Computer Replacement (replace all every 4 yrs)	\$25 / slot
Software Upgrades	\$12 / slot
Advertising	10% of staff hours
Maintenance & Repair	12% of class hours
Memberships/Subscriptions	2% of staff hours
Printing/Reproductions	\$30 / slot
Telephone	6% of staff hours
Postage	\$7 / slot
Furniture Replacement (replace all every 10 yrs)	\$8 / slot
Office Equipment Replacement (replace all every 5 yrs)	5% of staff hours
Advertising/Public Outreach	\$5 / slot

Please note that computer replacement should take place each year in order to keep your systems current with the technology.

PROGRAM DESIGN CHECKLIST

√	GUIDELINES	REFERENCE
	1. Offer at least a sequence of 3 classes at the center or via collaboration, accessible during the same part of the day	
	2. Provide a minimum of 5 hours of instruction up through a maximum of 20 hours per week	
	3. Provide classes for a minimum of 32 weeks up through a maximum of 48 weeks (42-46 is the optimal range)	
	4. Offer classes of no less than 10 and no more than 22 students per teacher or per class	
	5. Provide a minimum level of educational and career advising – 2.5% of total student hours	
	6. Provide adequate, appropriate and proper instructional materials - \$80 per slot in rate based funding	
	7. Offer paid hours for at least 2.5% of each staff person's total hours for meaningful staff development	
	8. Provide paid hours for program development activities - at least 3.5% of total paid staff hours	
	9. Pay teachers a contact hourly rate of \$39.98	
	10. Identify a program/staff development facilitator - \$1,000 foundation + .5% of staff hours	
	11. Identify an ADA Coordinator - \$1,000 foundation + 1 hour/slot in rate based funding	
	12. Identify a Technology Coordinator - \$2,000 foundation + .75% of student hours	
	13. Provide 2-4 weeks of paid time for pre/post planning weeks for direct service staff (teachers)	

STAFF SALARY ANALYSIS

ACLS compares staff compensation budgeted with the compensation provided in the ABE Rates System, using the Staff Salary Analysis in SMARTT. The SMARTT Salary Analysis calculates the difference between the compensation budgeted by the grant recipient and the compensation supported by the ABE Rates. ACLS provides a small range of flexibility with an "Allowable Range" of up to 3% below the Rate-Based salary rates. The grantee must ensure that the Staff Salary Analysis is within the Allowable Range of a maximum of 3% less than the Rate-Based salary rate within each staff category (Administrative, Professional, and Support). If the total of the salaries paid within any category (A, P, or S) are lower than it would be if paid at the Rate-Based salary rate by more than 3%, the grant award will be lowered by the difference.

There are two calculations used when determining the salary analysis which compares what the program enters to what is supported by the rates system.

1) Salaries for Teaching and Prep Hours

There are 3 factors to look at:

- ◆ Hourly Rate
- ◆ Teaching to Prep Time Ratio
- ◆ Fringe Benefit Rate

Calculate the teacher salaries including benefits paid by the program for teaching and prep hours and compare that total to what the ABE rates support. The ABE rates support:

Hourly Rate	\$20.50 (includes 30% benefits)
Fringe Benefit Rate	30%
Teaching to Prep Time Ratio	2:1

The contact hourly rate is \$39.98. ($20.50 \times 1.3 \times 1.5$)

2) Salaries for Non-Teaching Hours

Calculate for all staff their salaries including benefits for the non-teaching hours and compare that total to what the ABE rates support. We categorize staff into the three salary classification areas, which correlate to the three line items in the budget. The ABE "loaded" rates, which include 30% benefits for each category, are:

- ◆ Administrators (A) = \$36.40
- ◆ Professional (P) = 26.65
- ◆ Support Staff (S) = \$19.83

TECHNOLOGY COORDINATOR SKILL SETS

The Technology Coordinator should possess the skill sets below and be able to train staff in these areas:

- ◆ Help staff use technology in delivering instruction
- ◆ Help staff integrate technology into the curriculum
- ◆ Maneuver in the Windows Environments
- ◆ Use Word Processing, Spreadsheets, Basic Graphics, Databases, and other software
- ◆ Locate and manipulate files and directories (Folders)
- ◆ Save files to disk and other media
- ◆ Set up printers and other peripherals
- ◆ Configure monitor resolutions
- ◆ Perform backup and restore procedures
- ◆ Run System Utilities such as Scandisk and Defrag
- ◆ Install and uninstall computer applications
- ◆ Troubleshoot PC problems and connections
- ◆ Create and extract from zip files
- ◆ Install and run anti-virus software
- ◆ Use and upgrade software and various Internet browsers (Netscape, MS Internet Explorer)
- ◆ Connect to the Internet to access SMARTT, download and upload files
- ◆ Help staff understand SMARTT data entry and Cognos reporting

Note: The Technology Coordinator receives \$2,000 in foundation funding plus funding supported by the rates (.75% of student hours).

DEFINITION OF ADMINISTRATIVE COSTS

Administrative costs are those costs other than direct service costs necessary to keep a program functioning. Administrative costs are calculated on Direct and Collaborative funding. Recipients of adult basic education grants must spend not less than 75% of funds adult basic education direct services; not more than 25% may be spent on administrative costs, including indirect costs.

These administrative costs are:

- ◆ the cost of the administrative time (estimated at 70%) of the Program Coordinator/Director
- ◆ the cost of administrative time (100%) of secretarial and data entry staff
- ◆ consultants (computer)
- ◆ 20% computers (purchases/replacements)
- ◆ 20% software upgrades
- ◆ advertising
- ◆ maintenance and repair
- ◆ 5% printing/reproduction
- ◆ 5% telephone
- ◆ 5% postage
- ◆ furniture (10 year depreciation)
- ◆ office equipment (5 year depreciation)
- ◆ 100% of indirect costs

ACLS will allow up to 25% of the total rate based and flex services funding toward these total administrative costs. Supplemental and Foundation funding is not included in this 25% cap. There are no percentage limits on administrative costs in matching funds. However, if administrative costs within the match are exceptionally high, it will be difficult, if not impossible, for the program to meet the slot/teacher ratios and other direct service guidelines.

Because the federal government limits non-instructional costs to 5% of the grant, programs must use this worksheet to document their additional administrative cost need, if any. If the MA ESE is audited, ESE will use these worksheets as the basis for negotiations potentially leading to waivers.

Example:

A Program Director works half-time as a director and half-time as a teacher – 50% of the salary is administrative and 50% is direct services. If the salary is \$40,000, then 50%, or \$20,000, is administrative. You then need to take 70% of the \$20,000 and enter \$14,000 in the administrative cost worksheet. The fringe benefit amount based on the 70% administrative staff costs are considered administrative costs.

HOW TO CALCULATE FTE'S

The FTEs are automatically calculated in the staff plan so the user does not need to calculate them. There is a box at the end of each row in the staff plan for users to enter the agency definition for full-time. This number represents the number of hours a person would work full-time for the agency. The FTE for each person is automatically calculated by dividing the staff hours worked by the agency definition for full-time for each staff person listed on your staff plan. Check with your fiscal office for this definition. The dropdown box indicates the following full-time hours:

2080 (52 wks/yr * 40 hrs/wk)
1950 (52 wks/yr * 37.5 hrs/wk)
1920 (48 wks/yr * 40 hrs/wk)
1827 (52.2 wks/yr * 35 hrs/wk)
1820 (52 wks/yr * 35 hrs/wk)
1800 (36 wks/yr * 50 hrs/wk)
1800 (50 wks/yr * 36 hrs/wk)
1764 (49 wks/yr * 36 hrs/wk)
1715 (49 wks/yr * 35 hrs/wk)
1705 (44 wks/yr * 38.75 hrs/wk)
1680 (40 wks/yr * 42 hrs/wk)
1600 (40 wks/yr * 40 hrs/wk)
1560 (52 wks/yr * 30 hrs/wk)
1470 (42 wks/yr * 35 hrs/wk)
1312 (36.2 wks/yr * 36.25hrs/wk)
1300 (50 wks/yr * 26 hrs/wk)
1295 (37 wks/yr * 35 hrs/wk)
1260 (36 wks/yr * 35 hrs/wk)

If the full time definition for your agency does not appear in the dropdown box, please e-mail Donna Cornellier at dcornellier@doe.mass.edu to have the number added.

In general, FTEs are calculated by dividing the employees paid hours/year by the number of annual hours that the agency defines as full time.

$$\frac{(\text{actual paid hrs/wk}) \times \text{paid wks/yr}}{(\text{agency definition of full time hrs/wk} \times 52.2 \text{ weeks})}$$

For example, if a staff person works 1000 hours under the grant and the agency definition is 1950 (52 wks/yr x 37.5 hrs/wk), then the FTE is $1000/1950 = .51$

HOW TO CALCULATE TEACHER CONTACT HOURLY RATE

The rates support a teacher contact hourly rate of \$39.98.

The Teacher Contact Hourly Rate is calculated by:

- 1) adding teaching and prep hours
- 2) divide by the teaching hours
- 3) multiply by the hourly rate
- 4) multiply by 1. (Fringe Percent) - if fringe = 30% then multiply by 1.3

Example 1 Hourly rate = **\$26.65** Fringe = **0%** Teaching Hours = **200** Prep Hours = **100**

Note: Teaching to Prep ratio = 2:1 in this case

$$(200 + 100) / 200 = 1.5 \times \$26.65 \times 1.0 = \mathbf{\$39.98}$$

Example 2 Hourly rate = **\$20.50** Fringe = **30%** Teaching Hours = **200** Prep Hours = **100**

$$(200 + 100) / 200 = 1.5 \times \$20.50 \times 1.3 = \mathbf{\$39.98}$$

TRY A COUPLE:

Example 3 Hourly rate = **\$22.00** Fringe = **25%** Teaching Hours = **600** Prep Hours = **400**

What is the contact hourly rate?

(Answer = \$45.83)

What changes could you make so the contact hourly rate would be close to \$39.98?

(Answer: You could change the number of prep hours or hourly rate. There are several other scenarios you could propose).

Example 4 Hourly rate = **\$30.00** Fringe = **0%** Teaching Hours = **800** Prep Hours = **200**

What is the contact hourly rate?

(Answer = \$37.50)

What changes could you make so the contact hourly rate would be close to \$39.98?

(Answer: You could increase the prep time. There are several other scenarios you could propose).

HOW TO CALCULATE INDIRECT COST

METHOD 1:

Take the sum of lines 1 – 8 to obtain your total direct cost figure. Multiply this by your approved indirect rate. This figure is your indirect cost allowable. Add the direct cost, indirect cost and any allocation for equipment (line 10) to obtain the TOTAL AWARD AMOUNT.

Example 1: Indirect Rate = 5%; Total Award = \$115,500; Direct Cost = \$110,000

Direct Cost (sum of lines 1 – 8)	=	\$110,000
Indirect Cost	=	\$ 5,500 (\$110,000 x .05)
Line 10 Equipment	=	\$ 0
TOTAL AWARD	=	\$115,500

METHOD 2:

If there is NO amount in line item 10 for equipment:

Divide the total award by 1.(indirect rate) (ex. 1.05) to get the direct cost figure. Subtract this from the total award figure to get the indirect cost amount.

Example 2: Indirect Rate = 5%; Line 10 Equipment = \$0; Total Award = \$150,000

Total Award	=	\$150,000
Direct Cost	=	\$142,857 (\$150,000 / 1.05)
Indirect Cost	=	\$ 7,143 (\$150,000 - \$142,857)
Line 10 Equipment	=	\$ 0
TOTAL AWARD	=	\$150,000

If there IS an amount in line item 10 for equipment:

Subtract the amount to be spent for equipment from the total award to get the modified total award. Divide this figure by 1.(indirect rate) (ex. 1.05) to get the modified direct cost. Add the amount for equipment to the modified direct cost to get the total direct cost. Subtract the total direct cost from the total award to get the indirect cost.

Example: Indirect Rate = 5%; Line 10 Equipment = \$12,000; Total Award = \$150,000

Total Award	=	\$150,000
Line 10 Equipment	=	\$ 12,000
Modified Total Award	=	\$138,000 (\$150,000 - \$12,000)
Modified Direct Cost	=	\$131,429 (\$138,000 / 1.05 = \$131,429)
Total Direct Cost	=	\$143,429 (\$131,429 + \$12,000)
Indirect Cost	=	\$ 6,571 (\$150,000 - \$143,429)
TOTAL AWARD	=	\$150,000

BUDGET PAGES GUIDELINES

Part II-B Project Expenditures – Detail Information

Line 1 Administrators - Those listed here should have supervisory responsibilities. The number of staff and FTE columns should be completed. Note that number of staff can only be expressed in whole numbers while FTEs (full time equivalents) can be decimals or fractions. The figure used for the FTE should represent the percentage of the salary (or salaries) the grant is supporting. **(Staff receive W-2's)**

Line 2 Instructional/Professional Staff - Those listed on this line should be professional staff who provide either instructional or direct services to students. Examples of titles appropriate for this line are teachers, specialists, counselors, social workers, therapists, psychologists, and nurses. One sub-line should be used for each title. For example, if 4 teachers are being hired under the grant, the title teacher should appear on one sub-line only with the column to the right registering the number of teachers as 4 and the FTE column reflecting the cumulative FTEs of those 4 teachers. **(Staff receive W-2's)**

Line 3 Support Staff - Those listed on this line are generally paraprofessional, clerical, or non-professional staff who provide either non-instructional services or support services. Examples of titles appropriate for this line are aide, tutor, administrative assistant, bookkeeper, secretary, bus driver, bus monitor, and custodian. Note that while aides and tutors may provide instructional services, they may do so only when they are supporting the work of a teacher and are under the direct supervision of that individual in the classroom. **(Staff receive W-2's)**

Line 4 Fringe Benefits - Fringe benefits should be listed in this section. Such items as health insurance, life insurance, county retirement program, and unemployment insurance, etc., are appropriate. Note that overtime and longevity pay are not fringe benefits; they belong with the related salary item.

Line 5 Contracted Services - Rates per hour or day should be listed next to the services indicated. Note that staff hired on an hourly basis without benefits would normally appear on this line along with training consultants, evaluation consultants, auditors, and substitutes. **(Contractors receive W-2's)**

Line 6 Supplies and Materials - Items costing less than \$5,000 per unit or having a useful life of less than a year should be listed here. Subject to limitations outlined in RFPs, supplies can include books, paper, art supplies, computer hardware, and software.

Line 7 Travel - Reimbursable travel related to the purposes of the grant such as mileage, airfare, lodging, meals, and conference registration fees should be included here.

Line 8 Other Costs - This sub-line is used to indicate costs associated with a variety of activities outlined in the application instructions. Note that photocopying costs (e.g., \$.05 per copy) belong under printing and reproduction in this line, while amounts budgeted to purchase paper for the photocopier would be listed under Line 6 (Supplies). The lease of a photocopying machine would be listed under rental of space/equipment in this line, while the purchase of such a machine would be listed under Line 6 or 10, depending on the cost.

Line 9 Indirect Costs - If used, the indirect cost figure must be equal to or less than the approved rate. In calculating the indirect cost allowable for a particular grant, note that indirect costs cannot be charged on either capital expenditures or on indirect costs themselves.

Part II - Line 10 Equipment - Items costing more than \$5,000 per unit and having a useful life of more than a year should be listed here. Equipment must be itemized with a brief statement of the need for the item.

For more details, visit the grants website at http://finance1.doe.mass.edu/Grants/procedure/how_com.html

REQUIRED MATCHING CONTRIBUTION AND MAINTENANCE OF EFFORT (MOE)

- ⇒ Recipients of ABE grants must provide fully auditable matching resources equal to at least 20% of the grant award. In each subsequent year, including the first year of a new competition, the matching contribution must be equal to the amount contributed in the previous year, or 20% of the new grant amount, whichever is greater. The matching share committed in year one of a multi-year grant cannot be reduced without the Department's written approval. This is referred to as "maintenance of effort".

Matching Contribution Requirements

- ⇒ Instructional and support services provided with matching funds must meet the "opportunity to learn standards" as outlined in the Massachusetts Guidelines for Effective ABE and the ABE Rates System.
- ⇒ Matching resources must add value to program operations, instructional and support services.
- ⇒ Matching resources must be fully documented, auditable and comprised of directly allocable (not indirect) costs.
- ⇒ Grant applications and budget forms must identify the source or sources of matching funds.
- ⇒ ESE requires that matching resources support the core ABE instructional program. Funds that support any portion of the continuum of services provided to learners through the program are good examples of match that support the core ABE instructional program. Local cash contributions such as local ABE appropriations from cities, towns and LEAs (local educational agencies) are an example of match if they support the core ABE instructional program.

Claiming Volunteers as Match

- ⇒ The value of the volunteers who are providing tutoring services and the services provided by non-instructional volunteers may be claimed as match with the following stipulations. The value of volunteer hours that are claimed as match should be set at \$15/hour; the value of non-instructional volunteer hours (e.g., for clerical support) that are claimed as match should be based on the standard hourly rate for a given position at an agency, not to exceed \$15/hour. ESE will limit the value of volunteer time that may be applied to the matching contribution requirement to 5% of the grant, not to exceed \$20,000. This limit does not apply to recipients of ABE Primary Instruction by Volunteers grants (Fund Code 287).

Claiming Equipment as Match

- ⇒ *Equipment used solely by the adult education program:* The cost of equipment used solely for an adult basic education program may be used as a matching expense if it was not purchased with ESE funds.
- ⇒ *Shared equipment:* The cost of equipment used by the adult education program and other programs in the agency may be applied as match if the agency has a cost allocation plan to identify each allocated service and defines the method used to appropriately distribute the costs on a reasonable and consistent basis.
- ⇒ Eligible equipment that meets the criteria above may be applied to the matching contribution requirement in one of two ways. First, the cost of the equipment may be applied as match for one year of the grant. Second, the cost of the equipment may be pro-rated over two or more years, with the pro-rated value serving as the match for two or more respective years.

DESCRIPTION OF MATCHING RESOURCES

The chart below, while not all-inclusive, provides some examples of eligible match.

Examples of Costs Eligible as Matching Contribution to a Community Adult Learning Center or ABE Programs in Correctional Institutions Grant
ABE classroom and office equipment
Adult furniture for the ABE program
Advertising for adult learner and/or staff recruitment purposes
Audit-related expenses for the ABE program
Childcare expenses which include an educational component for children of ABE learners
Computer equipment for the ABE program
Conference registrations for ABE program staff
Consulting fees/contracts for computer support in the adult education program
Consulting fees/contracts for substitute ABE teachers
Educational supplies for adult learners in the ABE program
Fringe benefits for ABE program staff
Liability Insurance for the ABE program, staff and board
Maintenance and repair of the ABE program's equipment and space
Memberships to ABE-related professional organizations
Office supplies for the ABE program
Printing and reproduction of non-copyrighted materials for ABE program use
Salaries for the ABE agency's Americans with Disabilities Act Coordinator and/or Program and Staff Development Facilitator (in excess of the rate-based amount provided by ESE)
Salaries for ABE program's clerical and data entry staff
Salaries for ABE program volunteer coordinators funded by sources other than ESE
Salaries for Administrators including time for any of the functions listed on the staff plan
Salaries for direct service personnel including teachers and counselors including time for any of the functions listed on the staff plan
Salaries for staff who provide translation and interpretation services for the ABE program
Software upgrades for learners and staff in the ABE program
Space with formula used to pro-rate cost including square footage, cost per square foot, pro-rated amount for time used by ABE program
Subscriptions to ABE-related publications for learners and program staff
Telephone and Internet expenses for the program including TTY, ISDN
Transportation for ABE learners (e.g., van, T-passes, etc.)
Travel expenses for ABE program staff
Vacation/Leave Time for ABE program staff