**FY20 IET/IELCE Class Plan and Budget Workbook**

**Overview**

Each program's class plan and budget must be completed using this Excel workbook. For those unfamiliar with Excel, worksheets (designated by tabs at the bottom of the page) are organized by rows, columns and cells (also referred to as fields throughout this document). You will move from worksheet to worksheet (tab to tab) completing all required fields on each row by entering the requested information identified by the header of each column. For your convenience, some fields contain **drop down lists** from which you simply select the information.

The grey cells are **read-only fields** that will calculate automatically. Be aware that the worksheets contain formulas and are linked to each other. Changes in one worksheet may affect changes to others.

These worksheets are designed for digital use. They are not formatted for printing.

**Instructions**

1. **Cover Page**
   1. Enter the program name.
   2. If your agency has a DESE approved indirect cost rate, enter the percentage rate. If the agency does not have a DESE approved indirect cost rate, you must apply for one if funded. The indirect cost rate for adult education budget must not exceed 8%. The program may enter estimated indirect cost here and if approved will apply for indirect cost approval.
   3. Click in cell to activate drop-down arrow to select either IET or IELCE.
   4. Enter the proposed instructional level.
      1. Grade Level Equivalent (GLE) for IET proposals.
      2. Student Performance Level (SPL) for IELCE proposals.
   5. Enter the number of proposed cohorts (1, 2, or 3) for FY20.
   6. Enter the number of students per cohort.
2. **Class Plan**
   1. Create a detailed class plan:
      1. Identify and describe each and every class (which should be the same for all cohorts).For additional cohorts you may state: Same as A1 etc.
      2. **NOTE**: class codes are assigned to make the budget narrative references easier.
      3. Click in the cell to activate drop-down arrow to select an appropriate cohort number (1 for the first cohort in fall vs 4 for the summer spring cohort). **NOTE:** The numbers shown are generated from the information that you entered on the cover sheet.
      4. Enter the planned start date.
      5. Under class focus, click in the cell to activate drop-down arrow to select option that best describes the content focus. **NOTE:** it is critical to distinguish workforce training from other content areas.
      6. Provide detailed information about the class under the description. For example, *manufacturing math: heavy emphasis on measurement with and without use of a calculator and basic algebraic and geometric concepts used in manufacturing*.
      7. Enter the planned hours per week and planned number of weeks.
      8. Repeat steps above for each cohort.
3. **Budget**
   1. Enter the agency FTE. There can be only one FTE. It will be based on the scheduled number of hours for a full-time staff person. If this is 37.5 hours per week, then enter 1950 even if there are staff who works September through June.
   2. Line 1, Administrators
      1. Enter the information for all fields. Indicate under title if a position is vacant.
      2. 100% of line 1 salaries and fringe are considered administrative.
      3. Note that FTE and Total Cost are auto-calculated. Total does not include fringe.
   3. Line 2, Instructional/Professional Staff
      1. This budget line is only for staff directly involved with students. If an administrator is directly involved with students (e.g. student orientation or testing), those hours can be entered on Line 2.
      2. Enter information for all fields as above. Note specific programmatic duties, e.g. lead teacher, curriculum development, etc.
   4. Line 3, Support Staff
      1. Enter all information. All line 3 salaries and fringe are administrative.
   5. Line 4, Stipends
      1. Enter the purpose and anticipated costs.
   6. Line 5, Fringe
      1. Provide the detail of how your agency determines fringe rates.
      2. Note that the fringe costs are auto-calculated.
   7. Line 6, Contractual services
      1. Click in cell to activate drop-down arrow to select Contractor or Sub grantee. **Sub grantee** option is for agencies that contract portion of the funds with another organization to offer IET and/or IELCE services. For each sub grantee complete a separate budget in the workbook. This workbook includes two (2) sub grantee budgets available to the applicant. **Contractor** option is for other services contracted out and does not require a separate budget. The notes column should include relevant information that explains the scope of contracted work (e.g. substitute teachers, IT services).
      2. Enter the name of the contractor or sub grantee and describe the procured services.
      3. Enter the planned hours and rate. For a sub grant or flat rate contract, enter 1 hour and the total cost.
   8. Line 7, Supplies and Materials
      1. Provide a detailed description of supplies and materials including their purpose and use.
   9. Line 8, Travel
      1. Out-of-state travel and non-DESE sponsored PD conference costs are considered administrative costs. You must select Y to identify these cost in the travel line.
      2. Enter the necessary information to justify the travel expenses.
      3. If the cost is a flat rate, then enter 1 under miles
   10. Line 9, other
       1. Overhead expenses not included in indirect.
   11. LINE 10, INDIRECT

**NOTE:** This line is heavily prepopulated. It calculates the maximum amount that can be applied to the entire budget, including match and sub grants. The indirect cost cannot include: stipends, contract and subgrant costs over $25,000, and equipment. The workbook deducts those costs from the indirect calculation.

* + 1. You may enter up to the maximum amount based on your agency’s approved rate.
  1. LINE 11, EQUIPMENT
     1. Individual pieces of equipment costing $5000 or more are listed here.
     2. Provide sufficient information and be prepared to provide supporting documentation for preapproval before grant funds are released.

1. **Match Class Plans and Budget**
   1. The match narrative follows the same structure as the budget narrative. There are a few small differences explained below:
      1. LINE 8, TRAVEL You do not need to identify Admin Related PD.
      2. LINE 10, INDIRECT Note that the maximum amount that can be applied is the same as in the grant budget. It is based on the program’s award and is the total amount of indirect that can be applied to the grant.
2. **Sub Grant Budget Narratives**
   1. If you identified subgrantees in line 6 of your grant budget, then you must work with the sub to complete a sub grant narrative.
   2. The Sub Grant narrative follows the same structure as the budget narrative. There are a few small differences explained below:
      1. In row 2, use the dropdown to select the name of the grantee. If you don’t see the name, check the grant budget and make sure that you indicated Sub Grant.
      2. In row 5, select the sub grant budget amount.
      3. Enter the sub grantee’s FTE.
      4. Line 10, INDIRECT
         1. Note that the maximum amount that can be applied is the same as in the grant budget. It is based on the program’s award and is the total amount of indirect that can be applied to the grant,
         2. If the subgrantee has a DESE approved indirect cost rate, the subgrant can charge indirect according to the rules that apply to the main grant. However, this will contribute toward the overall indirect and administrative cost.
3. **Summary Sheet**
   1. This sheet is read only. It shows the award information, admin cost ratio, indirect, and match ratio.
   2. The first section shows the alignment between the class plan and the budget.
   3. The second section compares the amount of administrative cost to the grant. This includes the admin costs of subcontractors. Programs may negotiate a rate above 5% but no higher than 25%. Applicants may enter the admin cost rate up to 25%. If your admin costs exceed 25%, you will need to move some of those items to match.
   4. The indirect cost section compares all the indirect identified in the budget, the match, and sub grant budgets. It cannot exceed the maximum which is based on the grant award.
   5. ACLS requires that programs provide 20% match.