# FY23 Class Plan and Budget Workbook v1

**Overview**

Programs must complete a class plan and budget workbook for each fund code as shown in Table 1.

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 into white cells identified by the header of each column.

The light green cells contain **drop down lists** from which you simply select the appropriate information.

The gray 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.

In addition to these written instructions, brief descriptions of the data to be entered into each field are embedded in **Notes** boxes designated by a small red triangle in the corner of a cell. A pop-up box will appear when you click on the triangle.

When you first open the FY23 class plan and budget workbook you will see a cover page and several tabs or worksheets: ABE and ESOL class plan worksheets, budget, and match budget worksheets, an MassSTEP class plan and budget, a MassSTEP sub budget, and a Grant summary sheet.

There are many ‘hidden sheets’ as well. Float the pointer over any tab and right click the mouse and select “Unhide” to see and select the hidden worksheets (three sub awardee budget worksheets, match class plans, additional MassSTEP class plans and budgets and sub budgets, state and federal ISA crosswalks, College Fed/State Grant ISA X-Walk for institutes of higher education, and an indirect cost calculator) that you may need.

The hidden indirect cost calculator is not linked to any worksheet. It is a resource that some may use to help plan without changing a worksheet.

Similarly, you can hide sheets that you don’t need. For example, if your program offers ABE classes and does not offer ESOL, you can float your pointer over the ESOL tab, right click, and select Hide.

Grantees can now change the formatting of cells in the various budget pages. If you need to show that a cost has decimal points, you can right click on the cell, select Format Cells, and then change the number of decimal places that are visible. If a number is too large for a cell, you can change the font size.

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

Save your workbook(s) with detailed names that include the fiscal year, your agency, and the fund code.

**Instructions**

1. **Complete the Cover Page**
	1. From the light green dropdowns, select your agency name and fund code.
		1. Several programs have more than one fund code. You must complete a separate workbook for each.
	2. Enter the fund code and grant information for this fund code in the white cells.
		1. This information can be found on Table 1.
		2. Only enter information that pertains to your grant and fund code. Many programs do not have a MassSTEP. There are only a few with outstation coordinators.
	3. Enter the agency FTE. Most programs have only one. However, a few, primarily LEAs, have several. The most common FTE is 1950, which is based on a full-time schedule of 37.5 hours per week. If you are not sure, check with your business office.
	4. If your agency has a DESE approved indirect cost rate, enter the percentage rate. FY23 Indirect Cost Rates application will be posted on the [Grants webpage](http://www.doe.mass.edu/grants/essential.html).
	5. If you are a state agency and are required to complete an ISA, select “Yes” from the dropdown. This will change the fringe rounding formula in the budget.
	6. Enter your FY22 Match. This is to confirm maintenance of effort.
	7. If you plan match seats, these will populate after you complete the match class plan(s).
2. **Class Plan**
	1. Active and Unique Student Seat: an active and unique student seat is a seat filled by one, and only one, unique and unduplicated student at a time. As students leave the program, seats will need to be refilled in order to remain active and maintain enrollment.

EXAMPLE 1: Class E1 is an ESOL class and meets on Mondays and Wednesdays and has 15 seats. Class E2 is a distance education class that meets on Tuesdays and also has 15 seats. The 15 seats/students in E1 are not the same as those in E2; in other words, they are unique. Therefore, the program is proposing to fill 30 active and unique seats.

EXAMPLE 2: Class A5 is a STAR class that meets on Mondays, Tuesdays, and Wednesdays 9:00-10:30 and has 12 seats. Class A6 is the Math class for these 12 students that meets Mondays, Tuesdays, and Wednesdays from 10:30-12:00. On Thursdays, these students are also enrolled in a science class and a college readiness class. Since the same students are enrolled in all four of these classes, the total number of active and unique seats remains 12. The cost-per-seat would reflect the cost of all classes (STAR, math, science, college readiness) but would only be entered for one of the classes.

In short, it is anticipated that for some classes the “Seats” and the “Cost Per Student” cells would be left blank. The notes would indicate the link between classes.

Seats in summer classes do not contribute to program enrollment target(s). Summer classes can serve as the basis for a rationale for higher funding levels (i.e. a higher cost-per-seat).

EXAMPLE 2: Classes A1, A2, A3 run for 6 weeks in July and August and have 12 seats each. A4, A5, A6 start in September and continue through June also with 12 seats. In the initial RFP, the program was approved for 36 seats (3x12) at a cost-per-seat higher than $3300. The “Seats” and the “Cost Per Student” cells would be left blank.

* 1. Steps to complete the class plan:
		1. Enter information for classes supported by your CALC award. There are IET and IELCE class plan worksheets for those classes.
		2. Select a Class Focus from the dropdown and enter the NRS range.
		3. Enter the unique number of seats for this class.
			1. The total number of seats must equal the number in Table 1
			2. Note that cell G4 totals the number of seats that you have entered. The cell will remain red until the number of class plan seats is the same as the Table 1.
		4. Enter the class title as it will be entered in LACES.
		5. Provide necessary information under Notes. For example, note if:
			1. The class will serve the same students as another class (use the class code); provide the site and schedule.
			2. It is being provided by a sub awardee.
		6. Enter the planned hours per week and planned number of weeks.
		7. For each class, enter the cost per student. You may enter a uniform cost across all your classes or calculate a unique cost. The Summary sheet will calculate the average cost per seat. This must match the cost-per-seat from Table 1.
		8. There are a few programs approved to provide instruction in Spanish and have those seats and enrollments count toward their ABE targets. Those classes should be in the ABE plan.
			1. Discuss with your program specialist.
			2. Review the assessment and instruction policies.
1. **Budget**
	1. The Program name, CALC Award, Outstation Award, and Indirect Rate are prepopulated based on the cover page information. The total CALC/AECI request does not include MassSTEP funding.
	2. Line 1, Administrators
		1. Enter the information for all fields.
			1. Include names and indicate if a position is vacant.
			2. Enter the planned hours for the year and hourly rate
			3. Select the FTE. If there is only one FTE for your program, this can easily be copied and pasted down for all staff.
			4. Enter the fringe rate.
		2. 100% of line 1 salaries and fringe are considered administrative.
	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 here.
		2. Enter information for all fields as above. Note specific programmatic duties, e.g. lead teacher, curriculum development, etc.
		3. There are 15 visible (unhidden) rows. Large programs can enter groups of teachers with similar responsibilities.
		4. There are 10 hidden rows. Contact your assigned program specialist if you would like these rows to be available.
	4. Line 3, Support Staff
		1. Enter all information. All line 3 salaries and fringe are administrative.
		2. There are two hidden rows. Contact your PS if you would like these rows to be available.
	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.
		3. Community Colleges enter anticipated Health and Welfare.
		4. If you selected Yes for ISA on the cover page, the subtotal will round the fringe up. Otherwise, the cell will round as expected.
	7. Line 6, Contractual services
		1. Select Contractor or Sub Awardee.
			1. Review chapter 10 of the updated [ACLS Massachusetts Adult Education Policies for Effective Adult Education](http://www.doe.mass.edu/acls/abeprogram/policies.docx) and Appendix F for specific information about this line. Contact your PS if you are unsure.
		2. Enter the name of the contractor or sub awardee and describe the procured services.
		3. Enter the planned hours and rate. For a sub award or flat rate contract, enter 1 unit and the total cost.
		4. You will submit a budget for each sub award (see below #4).
	8. Line 7, Supplies and Materials
		1. Select the appropriate supply category. Then provide a detailed description of supplies and materials including their purpose and use.
		2. Enter the cost.
	9. Line 8, Travel
		1. Select the appropriate travel category.
		2. As described in the [April 12, 2019 memo](http://www.doe.mass.edu/news/news.aspx?id=25502), out-of-state travel and non-SABES PD expenses, including COABE and TESOL conference costs (transportation, meals, lodging, and registration fees, are considered administrative costs and will be included in the program’s administrative cost calculation. The MCAE Network conference is not an administrative cost. These cost categories are not limited to staff on lines 1 and 3.
			1. In the dropdown list the costs that are considered administrative have an asterisk.
		3. Enter the necessary information to justify the travel expenses.
		4. If the cost is a flat rate, then enter 1 under units.
	10. Line 9, other
		1. Review chapter 10 of the updated [ACLS Massachusetts Adult Education Policies for Effective Adult Education](http://www.doe.mass.edu/acls/abeprogram/policies.docx) and Appendix F for specific information about this line.
		2. Select the cost type. Note, with exception of rental satellite space, occupancy costs are not allowed. Any request for funding for Space must be preapproved by your ACLS program specialist.
		3. If you do not have an approved FY23 indirect cost rate from the Department, enter indirect cost on this line, pending approval of your FY23 indirect cost rate.
	11. LINE 10, INDIRECT
		1. Review Chapter 10 and Appendix E of the updated [ACLS Massachusetts Adult Education Policies for Effective Adult Education](http://www.doe.mass.edu/acls/abeprogram/policies.docx) for specific information about indirect costs.
		2. FY23 Indirect Cost Rates application will be posted on the [Grants webpage](http://www.doe.mass.edu/grants/essential.html).
		3. The workbook calculates the maximum amount that can be applied to the entire budget, including IET and match.
		4. The indirect cost calculation excludes: stipends, sub awardee costs over $25,000, and equipment.
			1. Contractors and sub awardees are defined in Chapter 10 and Appendix F.
			2. The workbook deducts those costs from the indirect calculation.
			3. Cell O110 of the budget and Cell J96 of the Grant Summary show the maximum that can be used for indirect. The amount may change as you add to or edit lines 5, 6, and 11.
		5. Enter an indirect amount up to the amount in cell O110. Note:
			1. The cell will turn red if the total amount calculated in the Grant Summary, J96, exceeds the total. Reduce one or more of your indirect entries.
			2. The IET and Match budgets indicate a maximum indirect based on the Grant Summary indirect variance (J100).
	12. LINE 11, EQUIPMENT
		1. Individual pieces of equipment costing $5000 or more are listed here.
		2. Total funds requested must equal the CALC/AECI total in cell J7. Note: It is ok if the cell is red with a 0 variance.
2. **Sub Awardee Budget (Sub Budget)**
	1. Complete a sub budget if your program purchases or contracts student services (line 6).
	2. Work with the sub awardee to complete a sub award budget narrative.
	3. Float your pointer over any worksheet tab, right click Unhide, and select Sub Budget. There are three sub budgets. If that is not enough, contact your program specialist.
	4. The Sub narrative follows the same structure as the main budget narrative. There are a few small differences.
		1. In row 2, use the dropdown to select the name of the contractor or sub awardee. If you don’t see the name, check line 6 of the CALC budget for missing information.
		2. In row 5, select the amount of the sub award.
		3. Line 10, INDIRECT
			1. Review chapter 10 of the updated [ACLS Massachusetts Adult Education Policies for Effective Adult Education](http://www.doe.mass.edu/acls/abeprogram/policies.docx) for specific guidance pertaining to contractor and sub awardee indirect costs.
			2. If the sub awardee has a DESE approved indirect cost rate,
				1. the sub awardee can charge indirect. However, this will contribute toward the administrative cost.
				2. enter the rate in cell E7
			3. 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.
3. **Match Budget**
	1. Review chapter 10 of the [ACLS Massachusetts Adult Education Policies for Effective Adult Education](http://www.doe.mass.edu/acls/abeprogram/policies.docx) for specific information about match.
	2. The match narrative follows the same structure as the budget narrative. There are a few small differences.
		1. LINE 8, TRAVEL
		2. While the dropdown options are the same, these costs do not factor into your agency’s admin cost ratio.
		3. LINE 9, OTHER
			1. Space is an allowable match and does not require preapproval. However, you must include the methodology used to determine the cost.
		4. LINE 10, INDIRECT
			1. Note that the maximum amount that can be applied is based on the total maximum indirect based on your approved rate and the amount applied in the CALC and IET budgets.
4. **MassSTEP Class Plan**
	1. If your agency doesn’t have a MassSTEP or if those activities have a different fund code, you can hide the MassSTEP sheets.
	2. MassSTEP awards are not based on a cost per seat.
	3. Select the name of the industry recognized credential(s) that your participants will earn.
	4. Select either MassSTEP ABE or MassSTEP ESOL from the drop down.
	5. Create classes.
		1. Enter 1st, 2nd, or 3rd for the cohort for each class. If your grant supports only one cohort, enter 1st for all classes. If you there are two cohorts, enter 1st or 2nd.
		2. Select the class focus.
		3. Enter the number of participants you will enroll in each cohort.
		4. Select the class focus.
			1. Note that only the number of students enrolled in Training count toward the total number of annual participants captured in row 6.
			2. Enter the class title as it is in LACES.
		5. Describe the class. Provide necessary information under Notes. For example: clearly note if the class will serve the same students as another class (use the class code); provide the site and schedule; note clearly whether a contractor is providing the training.
		6. Enter the hours per week and weeks per year.
5. **MassSTEP Budget and Sub Budgets**
	1. The MassSTEP budget steps are the same as those in the CALC/AECI budget.
	2. Many MassSTEP grantees purchase (contract) training services. There is one unhidden (visible) sub budget tab and two hidden tabs.
	3. The MassSTEP budgets indicate a maximum indirect based on the Grant Summary variance.
	4. If you have two MassSTEP grants supported by a fund code, unhide the MassSTEP II Class Plan and MassSTEP II Budget tabs.
6. **Grant Summary**
	1. This sheet is read only. It shows the award information, admin cost ratio, indirect, and match ratio.
	2. The first section, Award Summary, comes directly from the cover sheet.
		1. The number of seats and the cost-per-seat should equal those in Table 1.
	3. The second section, Budget Summary, shows the amounts in each of the lines for the AECI/CALC and MassSTEP budgets. This information is also linked to the ISA Crosswalks (colleges and corrections only). The grand total in row 61 must equal your table 1 award plus requested Option funds. The variance should equal zero.
	4. Administrative Cost Analysis
		1. The third section compares the administrative cost to the grant and includes the admin costs of subcontractors.
		2. Programs may negotiate a rate above 5% but no higher than 25%. If your admin costs exceed 25%, you will need to move some of those items to match.
	5. Indirect Cost
		1. The indirect cost section compares all the indirect identified in the CALC/AECI, MassSTEP, and match budgets.
		2. Cell J96 calculates the maximum available indirect for the entire grant based on the approved rate and any exclusions.
		3. J99 is the total indirect entered in the CALC/AECI, MassSTEP, and Match budgets.
		4. J100 subtracts the total indirect entered (J99) from the maximum allowed (J96).
	6. Match Summary
		1. ACLS requires that programs provide 20% match or maintain the previous match amount, whichever is greater.
7. **State and Federal ISAs and ISA Crosswalk Information**
	1. The ISA crosswalk will help state agencies enter these budget lines into ISA object classes. The fringe rates are the current estimates and may change by July.
	2. State colleges and universities select the proper crosswalk for applicant and funding type [here](https://www.doe.mass.edu/Grants/edgrants.html).
	3. Note: The ISA crosswalk is designed to reconcile your EdGrants budget entries and your ISA.  The ISA crosswalk will light up green in Column G when everything ties out properly.
	4. The ISA budget and the EdGrants budget totals should match causing the Difference to Equal Zero in that cell.
	5. The ISA will be used by Grants Management to design an ISA.  The ISA will be sent to applicants and should be returned with signature ASAP.
	6. Grants cannot be processed without a signed ISA.
	7. Please understand and review the [ISA Amendment process](https://www.doe.mass.edu/Grants/edgrants.html) for any grants which require an ISA.  Budget changes should not be executed without an approved amendment/ISA amendment.