# FY22 Perkins Budget Workbook

Overview

Applicants must complete a class plan and budget workbook as part of a complete response.

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**.

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 FY22 budget workbook you will see a cover page and three other tabs or worksheets: budget, sub budget, and sub budget 2.

Applicants can 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.

Instructions

1. **Complete the Cover Page**
   1. Enter the name of your agency (program) in the white cell on row.
   2. If your agency has a DESE approved indirect cost rate, enter the percentage rate. FY22 Indirect Cost Rates application are posted on the [Grants webpage](http://www.doe.mass.edu/grants/essential.html). Otherwise leave this blank.
      1. If your agency has an approved indirect rate and you have entered the percentage, the worksheet will calculate the maximum that you are able to recover as indirect. The calculation will update as you add information to your budget.
   3. All the remaining fields will populate as you enter information into the budget worksheets.
      1. Administrative Cost Analysis
         1. This section compares the administrative cost to the grant and includes the admin costs of subcontractors.
         2. If the percentage is greater than 5%, the cell will turn red. You will need to reduce your administrative expenses.
         3. Total Funds Requested reflects the total budget.
2. **Budget**
   1. Your program or agency name and indirect rate (if applicable) are prepopulated based on the cover page information.
   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
         3. Enter the hourly rate.
         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 rows. Large programs can enter groups of teachers with similar responsibilities.
   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. Select Contractor or Sub Awardee.
      2. Contractors and sub awardees are defined in Chapter 10 and Appendix E of the [FY19-FY23 Massachusetts Policies for Effective Adult Education.](https://www.doe.mass.edu/acls/abeprogram/policies.docx)
      3. Enter the name of the contractor or sub awardee and describe the procured services.
      4. Enter the planned hours and rate. For a sub award or flat rate contract, enter 1 unit and the total cost.
      5. You will submit a budget for each sub award (see below).
   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. Enter the necessary information to justify the travel expenses.
      3. If the cost is a flat rate, then enter 1 under units.
   10. Line 9, other
       1. Review chapter 10 of the [FY19-FY23 Massachusetts Policies for Effective Adult Education](https://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.
   11. LINE 10, INDIRECT
       1. This applies only to applicants with an approved FY22 DESE Indirect Cost Rate
       2. Review Chapter 10 and Appendix E of the [FY19-FY23 Massachusetts Policies for Effective Adult Education](https://www.doe.mass.edu/acls/abeprogram/policies.docx) for specific information about indirect costs.
       3. FY22 Indirect Cost Rates application will be posted on the [Grants webpage](http://www.doe.mass.edu/grants/essential.html).
       4. The workbook calculates the maximum amount that can be applied to the entire budget, including IET and match.
       5. 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 E.
          2. The workbook deducts those costs from the indirect calculation.
          3. Cell O113 of the budget calculates the maximum that can be used for indirect. The amount will change as you add to or edit your budget.
       6. Enter an indirect amount up to the amount in cell J105. Note:
          1. The cell will turn red if the total amount calculated in the Grant Summary, J97, exceeds the total. Reduce one or more of your indirect entries.

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* 1. 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 9E.

1. **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, combine and note in your Part III narrative.
   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 8, select the amount of the sub award.
      3. Line 10, INDIRECT
         1. Review chapter 10 of the [FY19-FY23 Massachusetts Policies for Effective Adult Education](https://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 E10
         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.