# FY23 Transitions to Community College

# Budget Workbook v1

**Overview**

Programs must complete a 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 budget workbook you will see a cover page and several tabs or worksheets: the budget and match budget worksheets, the Grant summary and the Indirect Cost Calculator.

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 grant award for this fund code in the white cells.
		1. This information can be found on Table 1B.
		2. Only enter information that pertains to your grant and fund code.
	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).
2. **Budget**
	1. The Program name and FTE 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 and hourly rate
			3. The FTE is automatically calculated.
			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. Add additional rows as needed or contact your assigned program specialist if you would like add rows.
	4. **Line 3, Support Staff**
		1. Enter all information. All line 3 salaries and fringe are administrative.
		2. Add additional rows as needed or contact your assigned program specialist if you would like add rows.
	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. The fringe is rounded up in the subtotal.
	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.
	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 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 N72 of the budget and Cell J35 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 N72. Note:
			1. The cell will turn red if the total amount calculated in the Grant Summary, J35, exceeds the total. Reduce one or more of your indirect entries.
	12. **LINE 11, EQUIPMENT**
		1. Individual pieces of equipment costing $5000 or more are listed here.
	13. 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.
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 budget.
4. **Grant Summary**
	1. This sheet is read only. It shows the award information, admin cost ratio, indirect, and match ratio.
	2. The Budget Summary shows the amounts in each of the lines for the budget. This information is also linked to the ISA Crosswalks (colleges and corrections only). The grand total in row 31 must equal your table 1 award plus requested Option funds. The variance should equal zero.
	3. 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 15%. If your admin costs exceed 15%, you will need to move some of those items to match.
	4. Indirect Cost
		1. The indirect cost section compares all the indirect identified in both the budget and match budgets.
		2. Cell J35 calculates the maximum available indirect for the entire grant based on the approved rate and any exclusions.
		3. J38 is the total indirect entered in the budget and Match budget.
	5. Match Summary
		1. ACLS requires that programs provide 30% match or maintain the previous match amount, whichever is greater.
5. **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.