PERKINS BUDGET INSTRUCTIONS

These instructions will walk you through the process of completing the Perkins budget. The budget process includes an Excel Perkins Budget Detail spreadsheet and the Budget tab in the Grants Management System (GMS).

EXCEL PERKINS BUDGET DETAIL DOCUMENT

There are three key tabs that will be used in the budget process, shown below in green, orange and blue.

Budget Summary (blue) – this tab is used for checking the budget amounts and budgeting Indirect Costs.

Budget Detail (green) – this tab includes the details needed for each budget item.

Use in GMS Activity & Object Code (orange) – this tab calculates the costs by Activity and Object code, which will be used for entering into the GMS.

Excel "Budget Summary" tab

This tab includes information pertaining to the entities Perkins allocation, indirect cost rate, and budget summary information that will be helpful in checking to make sure that amounts budgeted in the Excel document match to the budget in the GMS.

Indirect costs cannot be applied to capitalized equipment costs nor program administration costs. The budget summary provides calculations to determine how much indirect costs can be claimed taken on budgeted items. See the example on the following page.

2018-19 SD Perkins Budget
Career and Technical Education Programs

CTE — Learning that works for South Dakota

	100 - Salary	200 - Benefits	300 - Purchased Services	330 - Travel	400 - Supplies & Materials	470 - Equipment Non-Capitalized	500 - Equipment	TOTAL Perkins Requests
Budget Summary	**$0**	**$0**	**$3,300**	**$250**	**$0**	**$3,000**	**$10,100**	**$16,650**
1120 Middle/Junior High Programs	$0	$0	$0	$0	$0	$1,200	$0	**$1,200**
1130 High School Programs	$0	$0	$3,300	$250	$0	$1,800	$10,100	**$15,450**
1500 Postsecondary Instructional Programs	$0	$0	$0	$0	$0	$0	$0	**$0**
2210 Improvement of Instruction Services	$0	$0	$0	$0	$0	$0	$0	**$0**
2400 Program Administration	$0	$0	$0	$0	$0	$0	$0	**$0**
2550 Student Transportation Services	$0	$0	$0	$0	$0	$0	$0	**$0**

Indirect Cost   3.50%

Indirect Cost: Use the indirect cost rate for your school district or consortium established by the SD Department of Education. The Perkins law states administrative costs cannot exceed 5% of total allocation. If you take indirect costs, when completing a request for payment, claim only the indirect costs based on the approved request, not the total allocation.

Indirect Cost can be claimed on the current approved allocation only. To budget indirect costs, transfer the eligible amount in cell J20 to cell E12. Indirect costs are designed to cover the financial costs of implementing the grant. Other expenses related to consortium administration can be claimed, up to 5%. The Program Administrative Fee should be claimed as a line item expense in the Budget Detail tab. Any combination of Administrative Fees and Indirect Costs cannot exceed 5%.

Recipient Allocation

$16,870	Initial Allocation
$220	**Indirect Cost, if taken**
$16,870	Total Funds Budgeted
$0	**Remaining Allocation**

Administrative Rate   **(Maximum Rate is 5%)**

Maximum Administrative Cost Based on Allocation: (Program Administration Fees and Indirect Costs)	$843
Program Administration Costs in Current Budget: (from cell I7 in the Budget Summary on this page)	$0
Maximum Administrative Fee Based on Budgeted Indirect Costs from Recipient Allocation above:	$623
Eligible Indirect Cost Based on Current Budgeted Costs and if the budget contains Program Administration Costs	$221

Excel "Budget Detail" tab

Budget Summary   Budget Detail   Use in GMS Activity&Object Code

The Budget Detail tab is where all of the detail should be provided. The Perkins Act requires that budgeted items be tied to the entities Perkins Local Plan. The screenshot below shows an example of the Budget Detail tab.

Date	School/ Multi-District/ Consortium	Activity Code	Object Code	Career Cluster	Item Description	Perkins Local Plan Number	Perkins Fund	STATE USE ONLY Approved Perkins	State Comments
6/1/18	Example A	2210 Improvement of Instruction Services	300 Purchased Services	Agriculture, Food & Natural	CTE Conference Registration	4 Professional Development	$250		
6/1/18	Example A	2210 Improvement of Instruction Services	330 Travel	Agriculture, Food & Natural	CTE Conference - Hotel and mileage	4 Professional Development	$250		
6/1/18	Example B	1130 High School Programs	500 Capitalized Equipment	Manufacturing	Plasma Cutter	1 Required Use of Funds	$10,100		
6/1/18	Example C	1130 High School Programs	470 Equipment Non-Capitalized	Human Services	RealCare Babies (3)	1 Required Use of Funds	$1,800		
6/1/18	Example D	1120 Middle/Junior High Programs	470 Equipment Non-Capitalized	Science, Technology, Engineering & Mathematics	Sphero Balls (12)	1 Required Use of Funds	$1,200		
6/1/18	Example A	1130 High School Programs	300 Purchased Services	Agriculture, Food & Natural	MyCAERT Subscription for AFNR Plant and Animal	3 Programs of Study	$3,050		

The table on page 3 provides instructions for each of the columns in the Budget Detail tab.

south dakota DEPARTMENT OF EDUCATION
Learning. Leadership. Service.

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Column Title	Column Letter	Instructions
Date	A	APPLICATION: Enter the date that the application will be submitted. AMENDMENT: Enter the amendment number followed by the date using the following format A#: XX/XX/XX. See example
School/Multi-District/Consortium	B	Specify the school where the item will be located.
Career Cluster	E	Click in the cell and a dropdown menu will appear. Select the cluster for which the requested item is needed (e.g. Architecture & Construction, Human Services).
Item Description	D	Include specific details of the request that will be helpful in determining approval for the request. Include number of items and cost per unit if applicable.
Perkins Local Plan Number	G	Identify the Perkins Local Plan number in which the item requested will help to meet the goals and strategies identified.
Activity Code	C	Click in the cell and a dropdown menu will appear. Select the activity code under which the item requested needs to be coded.
Object Code	D	Click in the cell and a dropdown menu will appear. Select the object code under which the item requested needs to be coded.
Perkins Funds	H	Indicate the amount of funds to be budgeted for the requested item. Indicate the amount of funds to be budgeted for the requested item.
STATE USE ONLY Approved Perkins	I	This cell is for state use only. The approved amount will be entered into this column which will help when tracking changes in amendments when the cost needs to be changed.
State Comments	J	State will provide comments if an item needs further justification or is disallowable for purchase with Perkins funds.
Justification	K	Explain why the item is being requested and include the information indicated in the Justification Requirements section of this guide.

Justification Requirements

Standards
- List the course standards that are most closely aligned with the item requested
- If more than one standard fits, list two that are most directly aligned
- Professional Development
  - If PD fits multiple standards, course names may be substituted
  - If PD fits multiple courses in Program of Study, include a statement that says PD aligns   with Program of Study

Benefits
- How does the item contribute to student performance/knowledge?
- How does the item help the instructor improve course, teaching methods, etc.?
- How does the item benefit special populations?
  - Economically Disadvantaged Students
  - Nontraditional Students
  - English Learners
  - Disabled Students
  - Students in a racial/ethnicity minority
  - Single parents

Common Technology or Classroom Items

High risk items for supplanting
- If an item is a common technology item or an item used in Non-CTE areas, please work with your Business Manager to ensure that the item was not purchased with state or local funds in the current or prior year, or if the item was purchased for Non-CTE areas using local funds.
- If the item has not been purchased in the prior year using state or local funds, include a statement that indicates the "school district has not purchased this item using state or local funds in the current or prior year."

Tips
- Don't assume that your reviewer knows what the item is, how it will be used or how it will benefit the program.
- Be specific, brief and to the point when writing justifications.
- Requests should be for items greater than $100.
- If the request is for more than one item, indicate the number of units that will be purchased. Example: Real Care Baby (3 Babies)

Excel "Use in GMS Activity & Object Code" tab

The **Use in GMS Activity & Object Code tab** calculates budget amounts based on the combinations of activity and object codes associated with the budgeted items in the Budget Detail tab.

- ➢ The contents in this tab cannot be edited.
- ➢ These fund amounts are calculated based on the items listed in the Budget Detail tab associated with the activity and object code combinations identified for the budgeted items.
- ➢ The amounts listed in this tab must be used in the **GMS Budget Detail tab** within the GMS Perkins grant application.

The following screenshot is an example that will be used in the following section to show how this information will be used in the **GMS Budget Detail tab**.

Activity Code	Object Code	Perkins Funds
1120 Middle/Junior High Programs	100 Salaries	0
1120 Middle/Junior High Programs	200 Benefits	0
1120 Middle/Junior High Programs	300 Purchased Services	0
1120 Middle/Junior High Programs	330 Travel	0
1120 Middle/Junior High Programs	400 Supplies & Materials	0
1120 Middle/Junior High Programs	470 Equipment Non-Capitalized	$1,200
1120 Middle/Junior High Programs	500 Capitalized Equipment	0
1130 High School Programs	100 Salaries	0
1130 High School Programs	200 Benefits	0
1130 High School Programs	300 Purchased Services	$3,050
1130 High School Programs	330 Travel	0
1130 High School Programs	400 Supplies & Materials	0
1130 High School Programs	470 Equipment Non-Capitalized	$1,800
1130 High School Programs	500 Capitalized Equipment	$10,100
1500 Postsecondary Instructional Programs	100 Salaries	0
1500 Postsecondary Instructional Programs	200 Benefits	0
1500 Postsecondary Instructional Programs	300 Purchased Services	0
1500 Postsecondary Instructional Programs	330 Travel	0
1500 Postsecondary Instructional Programs	400 Supplies & Materials	0
1500 Postsecondary Instructional Programs	470 Equipment Non-Capitalized	0
1500 Postsecondary Instructional Programs	500 Capitalized Equipment	0
2210 Improvement of Instruction Services	100 Salaries	0
2210 Improvement of Instruction Services	200 Benefits	0
2210 Improvement of Instruction Services	300 Purchased Services	$250
2210 Improvement of Instruction Services	330 Travel	$250

GMS BUDGET DETAIL TAB
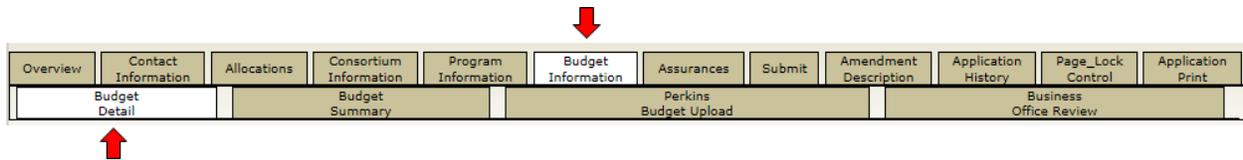
The next step is taking the information from the Excel Budget Detail and putting it into the GMS. The diagram above shows the menu bar location of the budget in the GMS.

The diagram below depicts what information needs to be entered into the GMS using the Perkins Excel budget detail document.

Expenditure Description and Itemization

Expenditure description and itemization cells must include a summary of the items included in the Perkins Funds amount listed for each of the activity and object code combinations. These amounts come from the Excel budget, more specifically the orange tab labeled **Use in GMS Activity & Object Code**.

Using the example from previous sections, the screenshot below shows how the information from the Excel document on page 5 will be entered into the GMS Budget Detail tab.

The description must summarize the items contained in the Excel budget. If the cost is for multiple items, list all items in the expenditure description cell. If a description is not provided, the application will be returned.

Activity Code	Object Code	Expenditure Description and Itemization	Justification	Perkins Funds	Delete Row
1130-Instruction High School Programs	300-Purchased Services	Online curriculum subscription to MyCAERT	See Perkins budget upload document	3050	☐
2210-Improvement of Instruction Services	300-Purchased Services	CTE Conference Registration for teacher professional development	See Perkins budget upload document	250	☐
2210-Improvement of Instruction Services	330-Travel	CTE Conference travel costs for teacher professional development	See Perkins budget upload document	250	☐
1130-Instruction High School Programs	470-Equipment Non capitalized	Real Care Babies	See Perkins budget upload document	1800	☐
1120-Middle/Junior High Programs	470-Equipment Non capitalized	Sphero Balls for Middle School program	See Perkins budget upload document	1200	☐
1130-Instruction High School Programs	500-Equipment Capitalized	Plasma Cutter	See Perkins budget upload document	10100	☐
				0	☐
				0	☐
				0	☐
				0	☐

To obtain additional detail lines, fill in all blank lines, and click Save Page. 5 more blank lines will then be added at the bottom.

Total Displayed: $16,650

Justification

The information in the GMS justification cell does not need to be duplicated from the Excel Budget Detail, so "See Perkins Budget Upload document" can be entered into the cell as show in the screenshot above.

Perkins Funds

The total cost from the Excel for each activity and object code combination (see screenshot on page 6). There should not be a separate budget line for each item in the GMS, and that detail is in the Excel Budget Detail.

INDIRECT AND ADMINISTRATIVE COSTS

The Perkins Act allows up to a maximum of 5% of administrative costs to be charged to the grant. Administrative costs are the costs directly related to the management of the grant. Administrative costs also include indirect costs which can be charged to the grant based on a federally approved rate.

If administrative costs for a staff person who works on the management of the grant are charged to the grant, there a few things to remember:

- Time and Effort reporting must be completed for the person charging time to any federal grant.

- The person charging time for administrative costs cannot be paid out of indirect costs. If the staff person is a business manager or district administrator, it is very likely that their salaries are part of the indirect cost plan for the district or entity.

- Administrative costs are included in the budget detail as a budget line item.

Date	School/ Multi-District/ Consortium	Activity Code	Object Code	Career Cluster	Item Description	Perkins Local Plan Number	Perkins Funds
6/1/18	Rushmore Consortium	2400 Program Administration	100 Salaries	ALL Clusters/Approved CTE Programs	Staff salary for the administration of the Perkins grant for the consortium	6 Size, Scope & Quality Programs	$623

- Indirect costs are included in the Excel Budget Summary and at the bottom of the GMS Budget Detail.

Excel Budget Summary

Indirect Cost	3.50%

Indirect Cost: Use the indirect cost rate for your school district or consortium established by the SD Department of Education. The Perkins law states administrative costs cannot exceed 5% of total allocation. If you take indirect costs, when completing a request for payment, claim only the indirect costs based on the approved request, not the total allocation.

Indirect Cost can be claimed on the current approved allocation only. To budget indirect costs, transfer the eligible amount in cell J20 to cell E12. Indirect costs are designed to cover the financial costs of implementing the grant. Other expenses related to consortium administration can be claimed, up to 5%. The Program Administrative Fee should be claimed as a line item expense in the Budget Detail tab. Any combination of Administrative Fees and Indirect Costs cannot exceed 5%.

Recipient Allocation	
$16,870	Initial Allocation
$220	**Indirect Cost, if taken**
$16,870	Total Funds Budgeted
$0	**Remaining Allocation**

Administrative Rate (Maximum Rate is 5%)	
Maximum Administrative Cost Based on Allocation: (Program Administration Fees and Indirect Costs)	$843
Program Administration Costs in Current Budget: (from cell I7 in the Budget Summary on this page)	$0
Maximum Administrative Fee Based on Budgeted Indirect Costs from Recipient Allocation above:	$623
Eligible Indirect Cost Based on Current Budgeted Costs and if the budget contains Program Administration Costs	$221

Important Guidance / Instructions / **Budget Summary** / Budget Detail / Use in GMS Activity&Object Code

GMS Budget Detail - Enter the indirect costs that are budgeted in the Excel document into the GMS in cell (G) as shown below.

	0	☐

Total Displayed:	$16,650

ed is budgeted will be $646

(F) Total budgeted	$16,650
(G) Budgeted Indirect Cost	220 ×
(H) Total Budget (F+G)	$16,650

CHECKING BUDGET AMOUNTS FOR COMPLETENESS

The next step before loading your budget into the GMS is to check it to make sure that the Excel Budget Summary matches the GMS Budget Summary.

In the screenshots shown below, the GMS Budget Summary and Excel Budget Summary are shown. If the amounts match, then the budget is ready to be uploaded.

GMS Budget Summary

Overview	Contact Information	Allocations	Consortium Information	Program Information	Budget Information	Assurances	Submit	Amendment Description	Application History	Page_Lock Control	Application Print
Budget Detail		Budget Summary				Perkins Budget Upload			Business Office Review		

Budget Summary (Read Only)

Site: All Budgets Combined [ ] Go

Remove blank rows from display: ● Yes ○ No

Code	Activity Description	100 – Salaries	200 – Benefits	300 – Purchased Services	330 – Travel	400 – Supplies and Materials	470 – Equipment – Non capitalized	500 – Equipment – Capitalized	TOTAL
1130	Instruction High School Programs			3,050			1,800	10,100	14,950
2210	Improvement of Instruction Services			250	250				500
1120	Middle/Junior High Programs						1,200		1,200
Subtotal				3,300	250		3,000	10,100	16,650
Total Budget									16,650

Excel Budget Summary

	100 - Salary	200 - Benefits	300 - Purchased Services	330 - Travel	400 - Supplies & Materials	470 - Equipment Non-Capitalized	500 - Equipment	TOTAL Perkins Requests	
Budget Summary	$0	$0	$3,300	$250	$0	$3,000	$10,100	$16,650	
1120 Middle/Junior High Programs	$0	$0	$0	$0	$0	$1,200	$0	$1,200	
1130 High School Programs	$0	$0	$3,050	$0	$0	$1,800	$10,100	$14,950	
1500 Postsecondary Instructional Programs	$0	$0	$0	$0	$0	$0	$0	$0	
2210 Improvement of Instruction Services	$0	$0	$250	$250	$0	$0	$0	$500	
2400 Program Administration	$0	$0	$0	$0	$0	$0	$0	$0	
2550 Student Transportation Services	$0	$0	$0	$0	$0	$0	$0	$0	

Indirect Cost	**3.50%**	**Recipient Allocation**	
		$16,870	Initial Allocation

Important Guidance / Instructions / **Budget Summary** / Budget Detail / Use in GMS Activity&Object Code

PERKINS BUDGET UPLOAD PROCESS

1) When the budget is ready to load into the GMS, title the document as follows.

Please title the document using the following format:

[Document Version] – [Date submitting] [Entity Name]

Document Version – Original Budget, Amend 1, etc.

Document title Examples:

Original Budget – June 10 Aberdeen

Original Budget – June 12 Cornbelt Consortium

2) Click on the Perkins Budget Upload sub tab in the GMS.

3) Click on the Browse button to identify the location of the Excel document.

4) Click on the Upload button.

5) If the grant application is complete, including all of the assurances, proceed to the Submit tab.