

Budget Form 1 – General Information

General Instructions

The Service Delivery Area (SDA) number should be entered on each page of your application. To determine the appropriate SDA number refer to Geographic Areas and Allocations Supplement.

Specific Instructions

Items 1, 2, 3, and 4 are self-explanatory.

Item 5 - Place an "X" in the box to indicate the type(s) of funding for which the eligible grant recipient is applying.

An authorized official of the applicant agency approved by the governing body must complete this section and sign where indicated to certify that the information submitted is true and correct and that the applicant agency will comply with all provisions and assurances. The authorized official should

- ✓ carefully read the provisions and assurances in *Form A*,
- ✓ Budget Form 2.
- ✓ **ONLY AN ORIGINAL AUTHORIZED SIGNATURE IS ACCEPTABLE.**

The complete, signed application will constitute your proposal for service. Once accepted and authorized by a Department Official, the proposal becomes your **contract**.

Definitions for Budget Form 1

Agency means the Technical College System of Georgia (TCSG).

Applicant means the entity eligible to apply for funds offered in the application. If the Application is approved, applicant shall mean grantee/contractor.

Application means the package submitted by the applicant composed of those forms indicated by an "X" in the new application column of Budget Form 1 - General Information.

Budget Form 2 – Budget Summary

General Instructions

Report whole dollar amounts only. Omit decimals. Totals from all budget support forms must appear on this form. Indicate the amendment number on amendments only.

Details of Budget Form 2 – Budget Summary will be shown on Budget Forms 3, 4, 5, 6, 7, 8, and 9 as appropriate. **Each applicant is required to maintain records on all expenditures.**

Public schools and post-secondary institutions shall use budgeting, accounting, and auditing procedures in accordance with the provisions of the State Auditor. Other eligible grant recipients may use budgeting, accounting and auditing procedures as prescribed by their governing board, provided that grants are accounted for on at least the modified accrual basis, an encumbrance method of budgetary control is included in the accounting system, and grants are accounted for on an individual project basis by budget function, class/objective code, and year of entitlement. If revenue and/or expenditure account descriptions used by the applicant differ from those line item descriptions required on reports to the Agency, the applicant shall maintain on file for audit purposes the work papers converting the amounts from the accounting records to line items on the required report forms.

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All encumbrances and expenditures of funds approved in the budget shall occur on or about the effective date of this budget (the beginning date specified in writing by the Technical College System of Georgia). All goods must have been encumbered and all services rendered by the ending date of the contract in order for the applicant to include these costs as reimbursable expenses. Funds will be reimbursed to the contractor based on the contractor's cash disbursements unless otherwise advised by the System in writing.

Specific Instructions

Lines 1-7 – Enter on the line for the appropriate expense item, below the appropriate section, the amount budgeted. The total amounts budgeted on Lines 1-7 must be the same as the amounts entered on the indicated budget forms.

Project Totals – Enter the sum of Lines 1-7 below the appropriate section.

Budget Form 3 – Payroll

General Instructions

This form is for estimating payroll costs.

Specific Instructions

Description of Expense Items

Ensure that the amount requested for each position includes all fringe benefits (i.e., teacher retirement, unemployment insurance, etc).

Enter the required information for each position to be funded in the space under the appropriate section. Do not enter dollar amounts.

Lines 19 and 20 – Enter the estimated payroll totals for all positions shown in the appropriate section. Local administrative costs are non-instructional expenses, including planning, administration, evaluation, personnel development, and coordination, that are necessary and reasonable. These totals will transfer to Budget Form 2.

Definitions for Preprinted Expense Items

Adult Literacy Director means person that manage, direct, and supervise the adult education programs.

Clerical Staff (Administrative) means personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records for the Director.

Instructional Staff – self explanatory

Instructional Aide means personnel who can be identified as being directly related to the assistance of instructors with the instruction of adult learners in a learning situation. Not professional level staffing.

Counselor – self explanatory

Budget Form 4 – Travel

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General Instructions

This form is to detail proposed expenditures for administrative related and for program related travel. Enter on Line 1 the estimates for administrative travel. Use Lines 2-17 to explain program related travel in general categories. Totals shown on Line 18 are transferable to Budget Form 2.

Do not use this form for travel related to staff development. Budget Form D in the Program Forms Supplement is provided to capture all proposed staff development and training expenses.

Budget Form 5 – Supplies and Materials

General Instructions

This form is used to reflect the cost of supplies and materials requested through this application.

Specific Instructions

Description of Expense Items

A pre-printed description of expense items for supplies and materials is provided. If the pre-printed description items are not sufficient to describe the needed supplies and material, use the blank spaces to enter a description of the additional items.

Enter the budgeted amount in the space under the appropriate section where the use of funds is planned.

Totals - Enter the appropriate program expense or administrative expense on Line 18. These amounts are transferable to Budget Form 2 – Budget Summary.

Definitions for Preprinted Expense Items

Instructional Supplies means expenditures for teaching aids, pencils, etc.

Instructional Materials means expenditures for textbooks, assessment and testing materials.

Audio Visual means expenditures for audio visual supplies and materials.

Budget Form 6 – Equipment

Page 1 of 2

General Instructions

A brief description of each piece of equipment requested must be shown on this page.

The term “Equipment” means tangible, nonexpendable, personal property having a useful life of more than one year.

Enter the quantity of units on the appropriate line under each section. Use the blank lines to enter a generic description of the items. Do not list brand names. Use generic function-related descriptors because of constraints concerning bidding and purchasing rules.

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If the applicant desires to add equipment [costing \$5,000 or more], an amendment must be submitted and approved prior to purchasing.

Line 18 – Enter the totals budgeted. These costs apply to administrative or program budgets and are transferable to Budget Form 2 – Budget Summary.

Budget Form 6 – Equipment
Page 2 of 2

General Instructions

A brief description of each piece of equipment requested and the intended use of such equipment is to be listed. Use the generic name.

Budget Form 7 – Operating

General Instructions

This form is used to reflect other operating expenses applied for through this application. Type of expense items included is routine expenditures (such as printing and advertising). Do not include facility expenditures.

Budget Form 8 – Other/Facilities

General Instructions

If a proposed expenditure does not clearly fit any of the forms, enter it on this form with a brief description. The totals from Line 18 are transferable to Budget Form 2 – Budget Summary. Include facility expenditure.

Budget Form 9 – Full-Time Teachers' Payroll Summary

General Instructions

The totals on Budget Form 10 will transfer to Budget Form 9, then totals will transfer to budget form 2, line 8 – Budget Summary.

NOTE: The project allocations on this form are budget estimates. The actual payroll expense allocations claimed for Project Reimbursement should be based on monthly time sheets completed by each Teacher.

Budget Form 10 – Full-Time Teacher's Monthly Payroll

General Instructions

Complete one form for each Full-Time Teacher paid with State Funds.

The totals on Budget Form 10 will transfer to Budget Form 9.