

## QUALITY ENHANCEMENT BUDGET OBJECT CODES

### I. General Description

The Connecticut State Department of Education is using object code definitions from the United States Department of Education publication "Financial Accounting for Local and State School Systems." (<https://nces.ed.gov/pubs2015/2015347.pdf>) Per federal definition, an object is used to describe the service or commodity obtained as the result of a specific expenditure. An analysis of object code usage throughout the department has allowed us to develop the attached master budget with object codes of varying levels of detail. A standard description of each is also provided. For a specific grant, it may be necessary to modify what can be included in a given object based on the grant legislation. Please review the instructions for specific grant budget development carefully before requesting an ED114 form from the Bureau of Grants Management.

### II. Master Budget Form Object Code Descriptions/Includable Items

#### 111A Non-Instructional

Amounts paid to administrative employees of the grantee not involved in providing direct services to pupils/clients. Include all gross salary payments for these individuals while they are on the grantee payroll including overtime salaries or salaries paid to employees of a temporary nature.

#### 111B Instructional

Salaries for employees providing direct instruction/counseling to pupils/clients. This category is used for both counselors and teachers. Include all salaries for these individuals while they are on the grantee payroll including overtime salaries or salaries of temporary employees. Substitute teachers or teachers hired on a temporary basis to perform work in positions of either a temporary or permanent nature are also reported here. Tutors or individuals whose services are acquired through a contract are not included in the category. A general rule of thumb is that a person for whom the grantee is paying employee benefits and who is on the grantee payroll is included; a person who is paid a fee with no grantee obligation for benefits is not.

#### 200 Personal Services - Employee Benefits

Amounts paid by the grantee on behalf of the employees whose salaries are reported in objects 100 or 111A and 111B. These amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. Included are the employer's cost of group insurance, social security contribution, retirement contribution, tuition reimbursement, unemployment compensation and workmen's compensation insurance.

#### 320 Professional Educational Services

Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services.

#### 321 Tutors (Instructional Non-Payroll Services)

Payments for services performed by qualified persons directly engaged in providing learning experiences for students. Include the services of teachers and teachers' aides who are not on the payroll of the grantee.

#### 322 In-service (Instructional Program Improvement Services)

Payments for services performed by persons qualified to assist teachers and supervisors to enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc., who are not on the grantee payroll.

#### 323 Pupil Services (Non-Payroll Services)

Expense for certified or licensed individuals who are not on the grantee payroll and who assist in solving pupils' mental and physical problems. This category includes medical doctors, therapists, audiologists, neurologists, psychologists, psychiatrists, contracted guidance counselors, etc.

### 324 Field Trips

Costs incurred for conducting educational activities off site. Includes admission costs to educational centers, fees for tour guides, etc.

### 325 Parental Activities

Expenditures related to services for parenting including workshop presenters, counseling services, baby-sitting services, and overall seminar/workshop costs.

### 330 Employee Training and Development Services

Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors.

### 340 Other Professional Services

Professional services other than educational services that support the operation of the school district. Included, for example, are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, paying agents, systems analysts, and planners.

### 341 Audit

Direct cost for the audit of the grant program by an independent auditor. This category is separated from object code 340 as many grants do not include this cost as an eligible grant expenditure.

### 350 Technical Services

Services to the school district that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included, for example, are data-processing services, purchasing and warehousing services, and graphic arts.

### 400 Purchased Property Services

Services purchased to operate, repair, maintain, and rent property owned or used by the grantee. These services are performed by persons other than grantee employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

### 500 Other Purchased Services

Amounts paid for services rendered by organizations or personnel not on the payroll of the grantee (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

### 600 Supplies

Amounts paid for items that are consumed, worn out, or deteriorated through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

### 700 Property

Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment.