

Definitions and Examples for Each Program Category and Budget Category

IMPORTANT NOTE: The examples in this table are provided only as a generic guide of the general scope of potential expenditures and have no relation to determinations of allowability for any particular federal grant program. Indeed, some entire categories may represent unallowable activities for some grant programs. Subgrantees should pay close attention to the **definitions** provided in column B in order to determine the appropriate categorization of expenditures.

DIRECT COSTS		Budget Categories					
		Salaries and Benefits (100)	Contracted Professional Services (300)	Equipment (500)	Supplies and Materials (600)	Fixed Property Costs (700)	Other (800)
Program Categories	<p align="center">INSTRUCTION (10)</p> <p>The direct instructional interaction between teachers and students. This instruction may be provided to students in a school classroom, in an alternate location (i.e.: home or hospital), or in other learning situations, including those involving co-curricular activities. The activities of teacher aides or classroom assistants of any type (i.e.: clerks, graders, teaching machines) who assist in the instructional process are also in this category.</p>	Teachers, Tutors, Coaches, Substitute Teachers, Teacher's Aides, Reading Specialists, Classroom Paraprofessionals (all positions are on staff)	Contracted Teachers / Instructors or Substitute Teachers (those that are not an official employee)	Machinery, Furniture, Fixtures, Technology-related Hardware more than \$5,000 per unit (according to OSSE's equipment policy)	General Supplies, Textbooks, Instructional Aids, Instructional Software, Internet Fees - Site License	Rental of Instruction Equipment	Dues and Fees, Reimbursement of Tuition, Teacher Aide Education, Approved Conference/Training Fees, Travel Costs, Non-Payroll Taxes, Miscellaneous
	<p align="center">SUPPORT SERVICES (20)</p> <p>The technical and logistical support to facilitate and enhance instruction. These are services within programs that aid in fulfilling that program's instructional objectives or community service goals, rather than being full-service entities. Such services include activities or stipends associated with providing professional development to the instructional staff, assessing and improving the well-being of students, and supplementing the teaching process.</p>	Site Coordinators, Instructional Staff Trainers, Librarians, Counselors, Audiovisual Services, Curriculum Consultants, Program Evaluators, Psychologists, Social Workers, Nurses, Attendance Personnel, Record Clerks, Chief Academic Officer, Dean of Students (all positions are on staff)	Contracted Consultants, Contracted Evaluators, Counselors, Therapists, Doctors or Instructional Staff Trainers. Fees for Professional Development, In-service Training, or Conference Registration	Machinery, Furniture, Fixtures, Technology-related Hardware more than \$5,000 per unit (according to OSSE's equipment policy)	General Supplies, Books, Library Books, Periodicals, Testing Materials	Rental of Support Services Equipment	Dues and Fees, Reimbursement of Tuition, Teacher Aide Education, Approved Conference/Training Fees, Travel Costs, Non-Payroll Taxes, Miscellaneous
	<p align="center">ADMINISTRATIVE COSTS (30)</p> <p>The activities concerned with handling the overall administrative responsibilities associated with a grant program.</p>	Program Directors, Project Directors, Office/Administrative assistants, Clerks, Researchers, Public Relations, Purchasers, Accounting, Human Resources, Printers, Publishers, Data Processing (all	Contracted Auditors, Lawyers, Accountants, Admin Staff Trainers	Machinery, Furniture, Fixtures, Technology-related Hardware more than \$5,000 per unit (according to OSSE's equipment policy)	General Supplies, Books, Periodicals	Rental of Administrative Equipment	Approved Conference/Training Fees, Travel Costs, Miscellaneous
	<p align="center">OPERATIONS AND MAINTENANCE (40)</p> <p>The activities concerned with keeping the physical plant open and comfortable; maintaining safety in buildings, grounds, and the vicinity of schools; and keeping the grounds, buildings, and equipment in effective working condition and state of repair.</p>	Maintenance, Custodial, Security, (all positions are on staff)	Contracted Maintenance, Custodial, Security. Other Contracted Services	Machinery, Furniture, Fixtures, Technology-related Hardware more than \$5,000 per unit (according to OSSE's equipment policy)	General Supplies	Utility Services, Cleaning Services, Repair and Maintenance Services, Rentals, Other Property Services	Miscellaneous
	<p align="center">STUDENT TRANSPORTATION (50)</p> <p>Those activities concerned with conveying students to and from 21st CCLC sites, and appropriate instructional and cultural events.</p>	Bus driver (on staff)	Contracted Bus Driver, Other Contracted Services	Machinery, Furniture, Fixtures, Technology-related Hardware more than \$5,000 per unit (according to OSSE's equipment policy)	General Supplies	Rental of Equipment and Vehicles	Miscellaneous
	<p align="center">OTHER EXPENSES (80)</p>						
	<p align="center">TRAINING (90)</p> <p>Activities designed to deliver ongoing, intensive professional development, such as high-quality in-service and/or pre-service professional development activities. Includes training materials, textbooks, salaries/wages of trainees, as well as tuition or fees associated with training/professional development sessions/courses.</p>	Salaries	Contracts	Machinery, Furniture, Fixtures, Technology-related Hardware more than \$5,000 per unit (according to OSSE's equipment policy)	Supplies and Materials	Rents and Utilities	Miscellaneous

	<p style="text-align: center;">TRAVEL (100)</p> <p>Expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the organization.</p>	Salaries	Contracts	Machinery, Furniture, Fixtures, Technology-related Hardware more than \$5,000 per unit (according to OSSE's equipment policy)	Supplies and Materials	Rents and Utilities	Miscellaneous
--	---	----------	-----------	---	------------------------	---------------------	---------------