

**MA DESE Office of College, Career, and Technical Education Grants General Object and Functions Code Guidance**

*Adopted and adapted from Perkins 0400/0401 Guidance*

The grant writer and LEA fiscal representative should review each budget item to ensure the object and function codes are correct. Districts should also review the Chart of Accounts Guidance listed in the [GEM$ DESE Resources](https://mass.egrantsmanagement.com/DocumentLibrary/Default.aspx?ccipSessionKey=638381925577693409). Please note:

* The function code in the GEM$ budgets automatically defaults to COMM (community services)
* 01M is the object code for all positions that are required to take MTRS (Massachusetts Teacher Retirement System).
* 01NM is the object code for positions that *are not* part of MTRS.
* 04C is the object code for contract items <$25,000.
* Any contract over $25,000 should be object code 04MC, except in cases where the contractor is filling a role that is usually carried out in-house, like for an independent contractor/contracted employee who uses payroll, HR – these contracts belong in 04C

## General Expenditures

This list is capture common grant uses but does not represent all allowable expenses. Please consult the specific grant to see expenses that are not allowable for specific programs. While this table represents the functions and objects for most expenses, there may be some departures for special circumstances. Please check with your business office if you believe an expense should be coded differently than indicated here.

|  |  |  |
| --- | --- | --- |
| Potential Cost | Object Code | Function Code |
| Student Group Transportation | 04C Contracted Services  or  06-Other Expenses | SERV-Pupil Services |
| Counseling and Guidance specific to programs | 01M –Professional Salaries (MTRS)  or  O1NM Professional Salaries (Non –MTRS)  or  04C Contracted Services | GUID - Guidance, Counseling, and Testing |
| Curriculum Development | 04C Contracted Services | LDRS - Instructional Leadership |
| Occupational certifications and licenses (student testing fees and certifications, i.e.,  OSHA, Adobe) | 06-Other Expenses | GUID - Guidance, Counseling, and Testing |
| Dual Enrollment Educators/Staff | 03-Other Salaries | TSER-Other Teaching Services |
| Dual Enrollment Courses/Tuition | 04C Contracted Services  or  06-Other Expenses | TSER –Other Teaching Services |
| Professional Development Membership Fees/Dues/Travel costs | 06-Other Expenses | PDEV-Professional Development |
| Stipends for Educator and Administrators: supporting Extracurricular activities (I.e., Student clubs, Committees, Orientation events) | 01M –Professional Salaries (MTRS)  or  O1NM Professional Salaries (Non –MTRS)  or  03 – Other Salaries  or  06-Other Expenses | TCHER - Teachers |
| Stipends for Educators and Administrators: Providing or attending Professional Development | 01M –Professional Salaries (MTRS)  or  O1NM Professional Salaries (Non –MTRS)  or  03 – Other Salaries  or  06-Other Expenses | PDEV-Professional Development |
| Tutoring Services specific and supplemental program improvement and support | 03 – Other Salaries | PARA- Paraprofessionals |

## Additional Notes

**Supplies and Materials**

* Please use the quantity and cost calculator in the budget to organize these materials.
* Please be sure that no line has a unit cost of greater than $5,000. The total from a unit quantity x unit cost may be greater than $5,000.

**Reconciling Capital Expense Forms**

Equipment and Capital Expense should be submitted with original application or revised applications

* **Capital expenditures are:**
  + Tangible or intangible (software) asset that has useful life greater than one year (or upgrade to existing asset) and meets or exceeds the capitalization level of the organization (usually $5,000)
* **Capital Expenditures form required for:**
  + Equipment or capital expenditure of $30,000 or more
  + Form available in Capital Expense section of the application [or available here](https://www.doe.mass.edu/federalgrants/resources).

If the grant budget includes capital expenditures, submit completed, signed Capital expense form and accompanying required documentation with application submission or revision submission.  When completing reimbursement requests or the grant closeout period. The capital expense should be reconciled by attaching a final purchase order or invoice in the related documents section of the Reimbursement Request.