Posted by: California Department of Education – January 2024

# **Appendix A: Golden State Pathways Program Grant Budget Categories and Descriptions**

Each budget category or object code in the left column is described in the right column.

## Golden State Pathways Program Budget Categories and Descriptions

| **Object Code** | **Description of the Budget Category** |
| --- | --- |
| 1000 | **Certificated Salaries:** Record salaries that require a credential or permit issued by the Commission on Teacher Credentialing. List all certificated project employees, including percentage or fraction of full-time equivalent (FTE) and rate of pay per day, month, and/or annual salary. (Funds in this category are not to supplant current fixed costs.) |
| 2000 | **Classified Salaries:** Record salaries for services that do not require a credential or permit issued by the Commission on Teacher Credentialing. List all classified project employees, including percentage of FTE, and rate of pay per day, month and/or year. (Funds in this category are not to supplant current fixed costs.) |
| 3000 | **Employee Benefits:** Record the employer’s contributions to retirement plans and health and welfare benefits. List and include the percentage and dollar amount for each employee benefit being claimed. |
| 4000 | **Books and Supplies:** Record expenditures for books, supplies, and other noncapitalized material and supplies necessary to meet the objectives of the GSPP Grant. This category also includes supplies used in support services and auxiliary programs, publications, and subscriptions necessary to operate a project office. A listing of all equipment, including the serial and model numbers, purchased with any portion of these grant funds must be recorded and filed within the local educational agency (LEA). |
| 5000 | **Services and Other Operating Expenditures**: Record expenditures for services, rents, leases, maintenance contracts, dues, travel, insurance, utilities, legal counsel, and other operating expenditures.  **Travel and Conferences:** Include expenditures incurred by/for employees and other representatives of LEA for travel, including lodging, mileage, parking, bridge tolls, and/or car rental(s), necessary to meet the objectives of the program. Receipts are required to be kept on file by the grantee for audit purposes. |
| 6000 | **Capital Outlay Equipment:** Capital Outlay is defined as any single item purchase of $5,000.00 or more. |
| 7000 | **Indirect Costs:** (California Department of Education approved rates apply). View Indirect Rates at: <https://www.cde.ca.gov/fg/ac/ic/> |

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