

Office of Commonwealth Libraries

The contents of the “Budget Categories” in the PA LSTA Grant Application and Financial Report are explained in the table below. Use this list to help you understand what line, of the reports, your expenditures should be recorded in.

Budget Categories

These are IMLS identified required budget categories for organizations who receive LSTA State grants.

Category	Description
Salaries/Wages/Benefits	Includes people in the position(s) directly involved in the project paid through LSTA, Cash Match or In-Kind (funding for staff can be included but only for the duration of the project).
Consulting Fees	Includes all expenses related to acquiring the services of a consultant for a specific activity within the project. The expenses include consultant fees, travel, accommodations and support services.
Travel (at State rates)	Includes travel costs for project staff and/or participants. Travel must be related to project activities and considered educational, not entertainment. This includes transportation as well as costs and fees for educational sites, meetings or programs if appropriate. Please Note: Travel must be the most economical mode of transportation, considering travel time, costs and purpose for travel.
Supplies/Materials	Includes costs for supplies and materials purchased specifically for the project. This includes: books, non-print resources, software, virtual or tangible materials, and computing devices if the acquisition cost per unit is less than \$5,000. Also includes, office and library supplies such as books, periodicals, audiovisual formats, microforms, and other library materials
Equipment (Items over \$5,000 per unit)	Equipment has an acquisition cost that equals or exceeds \$5,000 per unit and is an article of nonexpendable, tangible property having a useful life of more than one year.
Services	Services may include, but are not limited to, hiring a firm to provide instruction and training as well as technical assistance, outsourcing, databases, reference services, publicity and maintenance of equipment.