

Federal Support and Grantee Relations

Fiscal Review Guidance

For a definitive guide to expenses by object code, please refer to the [Louisiana Accounting & Uniform Governmental Handbook \(LAUGH Guide\)](#).

This document provides guidance regarding the budget descriptions by object code. The descriptions must demonstrate that, at a minimum level, the proposed expenditures:

- Meet the necessary and reasonable standard, and
- Are allowable under the specific terms called for by the particular grant (i.e., IDEA must be “excess cost”).

For detailed grant budgetary guidance, please refer to the [Grant Awardee Notification \(GAN\) letter](#) and the [Uniform Grant Guidance](#).

Please email questions to the Federal Support and Grantee Relations team via LDOE.Grantshelpdesk@la.gov.

Object Code 100- Salaries	Examples
<ul style="list-style-type: none"> • Each position title or job classification should have a separate budget line. • When entering each budget line, enter the position title or type, the number of staff, the percentage of time (if less than 100%), and the funds dedicated to the grant. <p>**** If the staff member receives a W-2, they must be coded under object code 100. If the staff member receives a 1099, they should be coded under object code 300.</p>	<ul style="list-style-type: none"> • Annual salaries for 2 FTE paraprofessionals, 100% of the time supporting students with disabilities under IDEA (please see attached salary scale). • Stipends for 24 CTE teachers to attend workplace safety training at \$35.00 per hour x 8 hours each. • 30% of one Pre-K teacher’s salary • 3 Truancy Officers: 2 hours each day for the entire academic year, average salary \$28,000

Object Code 200 - Benefits	Examples
<ul style="list-style-type: none"> • Benefits for each staff position should have their own individual budget line. There must be a corresponding object code 100 expenditure with the same staff position title. • The amount of the benefits must be provided based on the LEA's compensation guidelines. Benefit-to-salary ratios above 35% must have the breakdown of benefits by type. • Any amounts reimbursed to an employee or a university on the employee's behalf for qualifying educational expenditures under the LEA's policy (including tuition, textbooks, testing fees, and certification fees). 	<ul style="list-style-type: none"> • Benefits for 2 teachers: summer school stipends equal to 15% of their summer school salary. • Benefits (>35%) for 1 full-time Literacy Coach grades K-3. Health Insurance \$3,500; Medicare \$582; Teacher Retirement \$10,200; Worker's Compensation \$602; Unemployment Compensation \$80. • Benefits (>35%) for 1 full-time bus driver. Health Insurance 11%; Medicare 2.5%; Retirement 22%; Worker's Compensation 18%; Unemployment Compensation 6%. • Tuition for 3 Teachers to attend University College

Object Code 300 - Professional Services	Examples
<ul style="list-style-type: none"> • This code is for contracted services from a professional or technical service provider who is not a district or school employee. These must include the vendor name and either the cost per session or the total number of sessions. • Any face-to-face or Zoom call training falls under this code. • If a service contract includes materials or supplies that will not be invoiced separately, they should be included with the contract description. <p>**** Note that services purchased to operate, repair, maintain, or service equipment or property owned or used by the LEA should be in object code 400.</p>	<ul style="list-style-type: none"> • Contract with LA STEM for teacher training: \$800 per session. • AI Math Tutoring from Pelican-bot Inc. \$3,000 per student; contract includes 1 set of headphones and 1 workbook for each student. • New Teacher Network contract to provide Zoom mentors for 15 new teachers (\$2,500 each session) • Occupational Therapy from Alligator & Nutria Co. (500 hours x \$250 per hour).

Object Code 400 - Purchased Property Services	Examples
<ul style="list-style-type: none"> ● This code is for services purchased to operate, repair, maintain, or service equipment or property owned or used by the LEA. ● If a lease or rental is in place, the lease or rental duration should be specified, and the number used and the amount per item should be included in the description. ● Facility rental must include a description of the facility's purpose in the budget line item's description. <p style="text-align: center;">**** Pre-approval is required for most expenditures involving construction, renovation, or remodeling with a paid contractor. Please read the capital expenditure pre-approval guidance on page 6.</p>	<ul style="list-style-type: none"> ● Annual photo-copier rental contract with Image Pro for 6 copiers at \$1,500 each. ● Maintenance and repairs for the technology lab for all Title I schools from Techie Pro; \$600 per month x 12 months ● Hiring an external vendor to repair 12 windows at \$6000 per window ● Renting the Town Hall for 4 parent and family engagement meetings at \$1,500 each.

Object Code 500 - Other Purchased Services	Examples
<ul style="list-style-type: none"> ● This code is used for <ul style="list-style-type: none"> ○ travel costs (PPM 49 or local rate, whichever is less), ○ student fees, ○ interagency agreements, ○ online subscriptions, ○ asynchronous online or web-based learning, ○ printing services, and ○ advertisements. ● Travel costs may include conference registration fees, airfare, rental cars, mileage, hotel stays, meals, and expenses permitted by the LEA. The travel cost budget item must include the conference name, the number of travelers, and the per-traveler expense amount in its description. ● Student transportation services and contracts are included here. 	<ul style="list-style-type: none"> ● Travel for 8 teachers to the Teacher Leader Summit Conference; Cost per person (Hotel \$600; Rental Car \$1,050; \$350 Meals; \$55 Registration). ● In parish travel for truancy officers: \$0.49 per mile ● Student fees for homeless students to attend field trips: \$85 per trip per student. ● STEM Pathway Teacher Training Cost to LSU Cain Center: \$1,400 per teacher x 4 teachers ● Courseware licenses for all students to have an account in all schools ● Virtual self-paced tutoring with Edu-tainment; Contract includes 1 set of headphones per student: \$850 per student ● Fliers for parent and family engagement night ~1000

Object Code 600 - Materials and Supplies	Examples
<ul style="list-style-type: none"> • This code is for materials and supplies and requires a list of items to be purchased. • If technology (e.g., Chromebooks, laptops, iPads, Smart Boards) is purchased in quantity, the per-unit cost must be included. <p>**** Please note that software and online subscriptions are to be coded in object code 500 unless the software is packaged with the purchased supply or material.</p>	<ul style="list-style-type: none"> • Supplies for homeless students: pens, pencils, paper, backpacks, uniforms, etc • 15 Chromebooks at \$200 each; 2 HP Printers at \$300 each • The Accelerated Reader 100 Library Books set includes AR software as part of the package.

Object Code 700 - Property ¹	Examples
<ul style="list-style-type: none"> • Code 700 is used for purchases at or above the federal capitalization threshold. The current federal capitalization threshold is \$10,000 unless the LEA has established a lower threshold. If a lower threshold is in use, this must be indicated in the budget line item or via an attached policy. • For purchases under code 700, the cost per unit and the number of units must be provided for the hardware/equipment purchased. • If a bundle of hardware or equipment includes many smaller items, but they are not individually priced, code 700 applies. 	<ul style="list-style-type: none"> • 1 Dell EMC Server \$15,256.00 • 4 SMART Boards with hotspots, cables, and multiport adapters \$5,650 each. Please note that Chinquapin Parish Schools has maintained the \$5,000 threshold. • Commercial Playground Unit 1 at \$50,365.00 (Consists of 1 Large Play Tower, 2 Double Tower Slides, 1 Canopy Shade Screen, 2 Tower Track Rides, 1 Monkey Bar, 1 Climbing Wall, and 1 Slack Rope Bridge)

Object Code 800- Debt Services and Miscellaneous	Examples
<ul style="list-style-type: none"> ● This code is utilized for membership dues to professional organizations and costs paid directly to non-public employees. ● Membership dues and fees must be listed, including the organization name, the number of staff receiving the membership, and the cost per person. ● Participant Support Costs <ul style="list-style-type: none"> ○ Costs for Non-employees require prior written approval (2 CFR 200.407) for certain costs, including participant support costs, defined as direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid on behalf of participants or trainees (but not employees) in connection with a conference or training project. ○ Inclusion of a cost in eGMS budget will be considered a request for prior approval, provided the following : <ul style="list-style-type: none"> ■ Activities for which the costs will be used, ■ Elements of the cost (i.e., travel, registration fee), ■ A specific time frame of the activity is given, and ■ The participant's role in the grant program is described. 	<ul style="list-style-type: none"> ● American Counseling Association membership for 10 counselors x \$300 for 1 year ● Acceleration Summer Camp stipends for Non-public teachers (1 Math, 1 ELA, 1 Social Studies, and 1 Science coordinator); July 13-15, 2026; \$200 per day; assisting with services for grant-identified students ● 30% of Travel Cost and Registration fees for 2 non-district teachers to attend NAIS Thrive Conference, February 24-28, 2026; (Airfare \$600, Hotel \$600, Meals \$400; Registration \$50) x 2; Training to support literacy and numeracy development in K-3 learning

¹ **Equipment Classification Criteria-** An item is considered “Property Code 700” only if it meets all of the following criteria:

- It is expected to serve its primary purpose for at least 1 year.
- It is nonexpendable, meaning that if damaged, it can be repaired rather than replaced.
- It does not lose its identity through fabrication or incorporation into a different or more complex unit.
- Each unit costs **\$10,000** or more **unless** the LEA has established a lower inventory threshold. If a lower value is established, the LEA must either note it in the budget line item description or upload the LEA policy as an attachment to the budget in eGMS.
- *Note- The inventory unit cost of \$10,000 does not apply to any program funded by 8(g) money.*

Capital Expenditure Pre-Approval

- All pre-approval requests must be submitted through the eGMS system.
- Expenditure requests that require the use of the “Pre-Approval Process” are:
 - General equipment purchases (i.e., Vans, Buses, Portable Building, etc.),
 - Land purchases,
 - Physical building purchases, and
 - Improvements to general equipment, land, and/or facilities that increase the value or usage life

Indirect Costs Guidance

- Unless otherwise noted, federal grants allow LEAs to claim indirect costs (IDC).
- IDC is calculated by multiplying the LEA’s indirect cost rate by the “modified total direct cost” (MTDC).
- MTDC **includes** all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and sub-awards and subcontracts up to the first \$25,000 of each subaward or subcontract. *****Note that not all subcontracts are subject to the \$25,000 expulsion rule. Please refer to the LDOE Finance Guidance regarding IDC, or email LDOE.Grantshelpdesk@la.gov for more information.*
- MTDC **excludes** equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships, fellowships, participant support costs (for non-employees only), and the portion of each subaward or subcontract exceeding \$25,000.
- The LDOE will provide guidance on expenses to be marked as excluded from MTDC, **excluding** ESSA and IDEA.
- The LEA’s Business Manager will determine, under ESSA and IDEA guidelines, whether an expense should be excluded from the MTDC. It is important that the decision to exclude be made by the LEA’s Business Manager, as **exclusions must be documented** and consistent with the information submitted for the LEA’s annual IDC rate determination.
- Contracts must be listed on separate budget lines, as checking the “Excluded From MTDC” box in eGMS excludes the entire budget line total if it exceeds \$25,000.

Common Coding Best Practices

- Always ensure that budget line-item descriptions include sufficient detail to determine whether the expenditure is necessary, reasonable, and allowable under the indicated funding source.
- Amendments **must** address reviewer comments. If comments are unclear, email LDOE.Grantshelpdesk@la.gov.
- All object code 300 vendor contracts **require** the vendor name and the number of sessions or the cost per session.
- Virtual tutoring or professional development where synchronous learning occurs is coded to object code 300. Asynchronous online learning is assigned to code 500.
- Transfers of funds between **any** state agencies, colleges, universities, or LEAs are interagency agreements coded to object code 500.
- Printing services are coded to object code 500; printing supplies (i.e., paper, toner) are coded to object code 600.
- The travel cost per trip, per traveler, within code 500 is updated once travel has occurred.
- Consult the [Louisiana Accounting & Uniform Governmental Handbook \(LAUGH Guide\)](#) for more detailed information and guidance.