

OBJECT AND PURPOSE CODES

Object and purpose codes are defined below to give applicants an understanding of what items can be included in each line item on the budget grid(s).

Listed below are the object codes that appear on the budget grid.

- **100 Salaries:** Amounts paid to employees of the agency who are in positions of a permanent nature or who are hired temporarily, including personnel substitutes for those in permanent positions. This includes gross salary for all services rendered while on the payroll of the agency.
- **200 Retirement Fringe Benefits:** Amounts paid by the employing agency on behalf of employees. The amounts are not included in the gross salary but are over and above. Such payments are not paid directly to employees but may be part of an agency's personnel costs.
- **400 Purchased Services:** Amounts paid for personal services rendered by persons who are not on the payroll of the agency and for other services which the agency may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the services provided to obtain the desired results. Services provided by other agencies are included under this definition.
- **500 Supplies:** Amounts paid for expendable materials that are consumed or worn out or that may deteriorate in use. Also included are items that lose their identity through fabrication or incorporation into different or more complex units or substances.
- **600 Capital Outlay:** For the purpose of this grant, expenditures for new or replacement equipment and furnishings.
- **800 Other:** Amounts for goods and services not otherwise identified above. Included are expenditures for membership in authorized associations and organizations and the prorated charge for the auditing costs of a state examination.
- **Local Match:** Does not apply to ABLE.

The purpose codes for the proposed project are as follows:

- **Instruction:** The activities/costs directly related to teaching. Costs for services provided by certificated/licensed teachers, substitutes and tutors, such as salaries, retirement benefits, supplemental contracts and termination benefits. Supplies, materials, technology and equipment for teaching are also included.
- **Support Services:** Services that provide technical and logistical support to facilitate and enhance instruction. This includes expenses for program support, curriculum services, teacher aides, paraprofessionals, **orientation specialist, transitions specialist, secretary and/or coordinator's time only if directly assisting students.**
- **Governance/Administration:** Expenditures for activities related to fiscal operations, process management, along with directing and managing the operation of a particular program, which may include program oversight and/or direct program supervision. This includes expenses for directors, coordinator's time providing oversight and supervision, **data entry specialist, secretary if supporting an administrative function,** and OhioMeansJobs infrastructure costs.

- **Professional Development:** Learning experiences designed to help personnel develop knowledge, skills, attitudes and behaviors that enhance student success. This includes purchased services related to costs for program-related staff development, such as travel, meals, lodging, stipends, substitute teachers and teacher mentors. Memberships in organizations would be placed in this purpose code within the “Other” Object Code.
- **Family and Community Involvement:** Activities and programs designed to encourage families and communities to become involved in education. Expenses may include parenting-skills training, family literacy, family liaison, parent mentor, communications and purchase of related parent involvement materials to increase student achievement.
- **Safety:** Activities that contribute to creating a safe environment for all persons involved in an educational experience. This includes school safety equipment.
- **Facilities:** Costs for the provision of appropriate facilities. These may include the costs of acquisition, maintenance, upgrading and care of physical facilities and property.
- **Transportation:** Costs associated with conveyance of individuals to and from school and school-related activities.
- **Nonpublic:** Costs associated with providing services to district students attending nonpublic schools.
- **Indirect Cost:** An indirect cost figure may be charged only if the district/agency has been approved by the Ohio Department of Education. Non-LEA’s may not exceed an indirect cost rate of eight (8) percent.

Allowable ABLE Expenditures - use the guidelines that follow to determine if a proposed expense is allowable for ABLE grants.

- **Instruction:** all codes except 800
- **Support Services:** all codes except 800
- **Governance/Administration:** all codes allowed. However, there is a **thirty (30) percent** limit for non-instructional services and activities, including planning, administration, personnel development and interagency coordination.
- **Professional Development:** codes 400, 500 and 800 allowed
- **Family/Community:** codes 400 and 500 allowed
- **Safety:** all codes except 100, 200, 800
- **Facilities:** all codes except 100, 200, 800
- **Transportation:** only code 400 allowed
- **Nonpublic:** all codes blocked
- **Indirect Cost:** code 800. “No expenditure is authorized for school districts until the rates for the fiscal year have been approved by Ohio Department of Education. Colleges and universities may not exceed an eight (8) percent indirect cost rate and do not need prior approval from ODE. The eight (8) percent may not be applied to capital outlay, sub grants and other unallowable items as specified per 34 CFR 76.759.”