

Believe & Prepare IDC Guidance

The restricted indirect cost (IDC) rate may be applied to the Modified Total Direct Cost (MTDC), which are total direct costs excluding equipment, capital expenditures, participant support costs, pass-through funds, and the portion of each subaward above \$25,000.

The following table categorizes common Believe & Prepare grant expenses. Please reference this table when calculating the IDC for the award (MTDC x 0.08, unless the entity has negotiated another restricted IDC rate with its cognizant agency). The grantee should contact Michelle Carter at michelle.carter@la.gov regarding any program expenses not listed below.

The total IDC for the award should be listed as a grant expense under code 800.

IDC Rate Applies	IDC Rate Does Not Apply
<ul style="list-style-type: none">• Transition Coordinator Salary• Other Faculty Salary (e.g. Time and Effort % release; extra compensation; summer salary)• Fringe benefits for transition coordinator and other faculty• Consultants (e.g. trainers)• Contracts, first \$25,000 only (e.g. US Prep)• Travel• Materials and supplies	<ul style="list-style-type: none">• Mentor teacher stipends• Resident stipends• Contract amount greater than \$25,000