



Guide to Submitting & Managing Federal Projects and Amendments

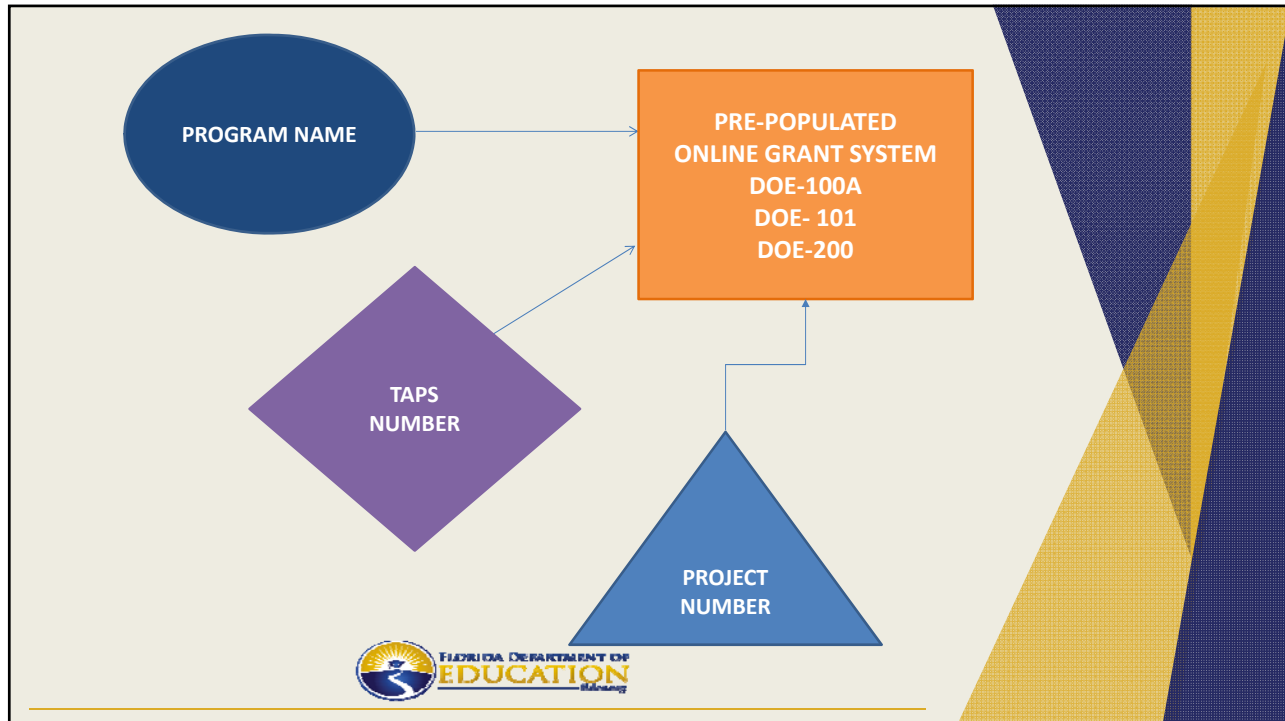
Florida Association of Federal Education Program Administrators (FASFEPA)
East Coast Technical Assistance Center (ECTAC) Spring Technical Assistance Forum
May 12, 2016



QUESTIONS

- How many are attending an Office of Grants Management workshop for the first time?
- Who are new Coordinators/ Federal Programs Directors?
- How many people work on or assist with project budgets?





TAPS NUMBER & PROGRAM NAME

TAPS (Tracking Application) numbers are permanent. The first two digits change each fiscal year.

Partial List of TAPS Numbers for Fiscal Year 2016-2017:

- **17A001** - Title I Part A: Improving the Academic Achievement of the Disadvantaged (Basic)
- **17A002** - Title I School Improvement Initiative - Section 1003(a)
- **17A004** - Title X : Education of Homeless Children and Youth – PAEC State Activities Project
- **17A005** - 2014- 2017 Title I School Improvement Fund - Section 1003(g)
- **17A006** – Title X Part C: Education of Homeless Children and Youth - Competitive
- **17A007** - Title VI Part B, Subpart 2: Rural and Low-Income Schools Program (REAP)
- **17A008** - Title I Part D, Subpart 1: State Agency Neglected and Delinquent Program
- **17A009** - Title I Part D, Subpart 2: Local Delinquent Program
- **17A020** - Title I Part C: Education of Migrant Children Program (MEP)



PROJECT NUMBER

000-2127B-7CB01

- AGENCY NUMBER – First three digits identifies applicant
- GRANT NUMBER/FUND SOURCE- Middle five digits identifies program for payment purposes
- PROJECT CODE – Last five digits identifies fiscal year, payment type, grant program and number of applications submitted by applicant



FLORIDA DEPARTMENT OF EDUCATION PROJECT APPLICATION

PROGRAM NAME & TAPS NUMBER	Please return to: Florida Department of Education Office of Grants Management Telephone: (850) 245-0496	A) Program Name: Title I Part A: Improving the Academic Achievement of the Disadvantaged (Basic) TAPS NUMBER: 17A001	DOE USE ONLY Date Received
	B) Name and Address of Eligible Applicant: Jackson-Murphy School District 123 Grants Street Any Town, US 12345-6789	Project Number (DOE Assigned) 123-2127B-7CB01	
C) Total Funds Requested: \$2,000,000.00 DOE USE ONLY Total Approved Project: \$	D) Applicant Contact & Business Information Contact Name: Gwen Jackson Telephone Numbers: 123-456-7890 Fiscal Contact Name: Kimisha Murphy Telephone Numbers: 123-245-0737 Mailing Address: 123 Grants Street Any Town, US 12345-6789 E-mail Address: gwen.jackson@JMS.schools.edu kimisha.murphy@JMS.schools.edu Physical Facility Address: 123 Grants Street Any Town, US 12345-6789 DUNS number: 123456789 FEIN number: 596000123456		
CERTIFICATION I, <u>Jane Doe, Superintendent</u> (Please Type Name) as the official who is authorized to legally bind the agency/organization, do hereby certify to the best of my knowledge and belief that all the information and attachments submitted in this application are true, complete and accurate, for the purposes, and objectives, set forth in the RFA or RFP and are consistent with the statement of general assurances and specific programmatic assurances for this project. I am aware that any false, fictitious or fraudulent information or the omission of any material fact may subject me to criminal, or administrative penalties for the false statement, false claims or otherwise. Furthermore, all applicable statutes, regulations, and procedures; administrative and programmatic requirements; and procedures for fiscal control and maintenance of records will be implemented to ensure proper accountability for the expenditure of funds on this project. All records necessary to substantiate these requirements will be available for review by appropriate state and federal staff. I further certify that all expenditures will be obligated on or after the effective date and prior to the termination date of the project. Disbursements will be reported only as appropriate to this project, and will not be used for matching funds on this or any special project, where prohibited. Further, I understand that it is the responsibility of the agency head to obtain from its governing body the authorization for the submission of this application. E) _____			

PROJECT NUMBER




DOE 100A

Florida Department of Education
Project Award Notification

<p>1 PROJECT RECEIPT Johns Manly School District</p> <p>3 PROJECT PROGRAM TITLE Title I Part A Education of Disadvantaged Children & Youth</p> <p style="text-align: center;">T.A.P.S. #7A001</p> <p>5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:</p> <p>7 AUTHORIZED FUNDING Current Approved Budget: \$1,700,000.00 Amendment Amount: \$300,000.00 Certified R.O.I. Amount: \$2,000,000.00 Total Project Amount:</p> <p>9 TIMELINES</p> <ul style="list-style-type: none"> • Last date for incurring expenditures and issuing purchase orders: 06/30/2017 • Date that all obligations are to be liquidated and final disbursement reports submitted: 08/30/2017 • Last date for receipt of proposed budget and program amendments: 05/31/2017 • Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400. • Date(s) for program reports: • Federal Award Date: 07/01/2016 <p>10 DOE CONTACTS</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Program: Bureau Chief</td> <td style="width: 33%;">Comptroller Office</td> <td style="width: 33%;">Phone: 123-456-789</td> </tr> <tr> <td>Phone: (850) 245-4736</td> <td>Phone: (850) 245-0401</td> <td>FELINE P596000123456</td> </tr> <tr> <td>Email: Bureau.Chief@fldoe.org</td> <td></td> <td></td> </tr> <tr> <td colspan="3">Contract Management: Unit A (850) 365-0496</td> </tr> </table> <p>11 TERMS AND SPECIAL CONDITIONS</p> <ul style="list-style-type: none"> • This project and any amendments are subject to the procedures outlined in the Project Application and Amendment Procedures (or Federal and State Programs) (Open Book) and the General Agreement for Participation in Federal and State Programs. • For federal cash advance projects, monthly expenditures must be submitted to the Comptroller's Office by the 20th of each month for the preceding month's disbursements utilizing the On-Line Disbursement Reporting System. <p>12 APPROVED:</p> <p>Authorized Official on behalf of Paul S. Levant Comptroller of Education</p> <p style="text-align: right;">Date of Signing</p>	Program: Bureau Chief	Comptroller Office	Phone: 123-456-789	Phone: (850) 245-4736	Phone: (850) 245-0401	FELINE P596000123456	Email: Bureau.Chief@fldoe.org			Contract Management: Unit A (850) 365-0496			<p>2 PROJECT NUMBER 123-2178-7CB01</p> <p>4 AUTHORITY #4488A.F.1343, Part A, Block USDE or Appropriate Agency</p> <p>6 PROJECT PERIODS Budget Period: 07/01/2016 - 06/30/2017 Program Period: 07/01/2016 - 06/30/2017</p> <p>8 REIMBURSEMENT OPTION Federal Cash Advance</p>
Program: Bureau Chief	Comptroller Office	Phone: 123-456-789											
Phone: (850) 245-4736	Phone: (850) 245-0401	FELINE P596000123456											
Email: Bureau.Chief@fldoe.org													
Contract Management: Unit A (850) 365-0496													

DOE 200
Revised 07/15

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FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

DATES TO REMEMBER

- Amendment requests must be received in OGM 30 days before the end of the project. Amendments received after this date will not be processed.

9 TIMELINES	
• Last date for incurring expenditures and issuing purchase orders:	<u>06/30/2017</u>
• Date that all obligations are to be liquidated and final disbursement reports submitted:	<u>08/20/2017</u>
• Last date for receipt of proposed budget and program amendments:	<u>05/31/2017</u>
• Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400.	
• Date(s) for program reports:	

*This date is always the 3rd bullet in the Timelines section (Block 9) on the DOE 200.

DATES TO REMEMBER Continued...

- Final Project Disbursement Reports (DOE 399) must be received in the Comptroller's Office by August 20th

9 TIMELINES	
• Last date for incurring expenditures and issuing purchase orders:	06/30/2017
• Date that all obligations are to be liquidated and final disbursement reports submitted:	08/20/2017
• Last date for receipt of proposed budget and program amendments:	05/31/2017
• Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:	
• Date(s) for program reports:	

***This date is always the 2nd bullet in the Timelines section (Block 9) on the DOE 200.**



FLORIDA DEPARTMENT OF EDUCATION PROJECT AMENDMENT REQUEST

Please return to: Florida Department of Education Office of Grants Management Room 325 Turlington Building 325 West Gaines Street Tallahassee, Florida 32399-0400 Telephone: (850) 245-0496	A) Agency Name: Jackson-Murphy School District	DOE USE ONLY Date Received:				
B) Program Name: <u>Title I Part A: Improving the Academic Achievement of the Disadvantaged</u>		Project Number (DOE Assigned): 123-2127B-7CB01				
TAPS Number: <u>17A001</u>						
C) Amendment Type <input type="checkbox"/> Program <input checked="" type="checkbox"/> Budget Amendment Number: <u>01</u>						
D) Amendment Request Contact Information <table style="width: 100%; border: none;"> <tr> <td style="border: none;"> Contact Name: Green Jackson - Program Kiriisha Murphy - Fiscal </td> <td style="border: none;"> Telephone Numbers: 123-456-7890 123-345-0737 </td> </tr> <tr> <td style="border: none;"> Mailing Address: 123 Grants St. Any Town, US 12345 </td> <td style="border: none;"> E-mail Addresses: green.jackson@JMSchools.edu kiriisha.murphy@JMSchools.edu </td> </tr> </table>			Contact Name: Green Jackson - Program Kiriisha Murphy - Fiscal	Telephone Numbers: 123-456-7890 123-345-0737	Mailing Address: 123 Grants St. Any Town, US 12345	E-mail Addresses: green.jackson@JMSchools.edu kiriisha.murphy@JMSchools.edu
Contact Name: Green Jackson - Program Kiriisha Murphy - Fiscal	Telephone Numbers: 123-456-7890 123-345-0737					
Mailing Address: 123 Grants St. Any Town, US 12345	E-mail Addresses: green.jackson@JMSchools.edu kiriisha.murphy@JMSchools.edu					
E) Required Signature and Certification I, _____ (Please Type Name) as the official who is authorized to legally bind the agency/organization, do hereby certify to the best of my knowledge and belief that all the information and attachments submitted in this application amendment are true, complete and accurate, for the purposes, and objectives, set forth in the RFA or RFP and are consistent with the statement of general assurances and specific programmatic assurances for this project. I am aware that any false, fictitious or fraudulent information or the omission of any material fact may subject me to criminal, or administrative penalties for the false statement, false claims or otherwise. Furthermore, all applicable statutes, regulations, and procedures; administrative and programmatic requirements; and procedures for fiscal control and maintenance of records will be implemented to ensure proper accountability for the expenditure of funds on this project. All records necessary to substantiate these requirements will be available for review by appropriate state and federal staff. I further certify that all expenditures will be obligated on or after the effective date and prior to the termination date of the project. Disbursements will be reported only as appropriate to this project, and will not be used for matching funds on this or any special project, where prohibited.						
Further, I understand that it is the responsibility of the agency head to obtain from its governing body the authorization for the submission of this application amendment.						
Signature of Agency Head _____ Title _____ Date _____						
F) Narrative Jackson-Murphy School District has received an increase of \$7,890.00 to the Title I Part A: Basic grant. Jackson-Murphy School District will pay teachers a stipend to attend professional development sessions to implement remedial writing skills instruction for Title I students. The total available funds for this grant are \$131,456.00.						

Please add program and fiscal contact information to the DOE 150



AGENCY CONTACT INFORMATION

Please add
fiscal
contact
information

Florida Department of EDUCATION

Online Grant System

Welcome: Kinisha Murphy, Your Access Level: DOE | [Admin Main Menu](#) | [Log Out](#)

User by Grant

[Back](#)

Alachua County District School Board
Title I, Part A: Improving the Academic Achievement of the Disadvantaged

First Name	Last Name	Role	login Name	email	phone	extension fax	address	city	zip	access Level	last Login Date	Status	
Pamela	Diac		alachuad01	pdia@gin.sbaco.edu	352-855-7134	234	352-855-7131	620 East University Ave	Gainesville	32653	recipient	2/12/2013 9:51 12 AM	closed
Pamela	Diac		alachuad01	pdia@gin.sbaco.edu	352-855-7134	234	352-855-7131	620 East University Ave	Gainesville	32653	recipient	2/12/2013 9:51 12 AM	closed

If you have questions [Contact Us](#)

[Instructions for course settings](#)

DOE Home | Commission | Board of Education | Contact Us | DOE Facilities | Data Management | Site Maps

For questions & comments regarding education issues: complaints@fldoe.org | For questions & comments regarding this Web site: EmailFeedback@fldoe.org

Accessibility | Copyright Florida Department of Education 2016 | Privacy Statement | Public Records Request

Free Downloadable Digital Assets: [Florida Department of Education 2015](#) | [Florida Department of Education 2014](#) | [Florida Department of Education 2013](#)

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.



CONDITIONS FOR ACCEPTANCE

PROJECT APPLICATION

The requirements listed below must be met for applications to be considered for review:

- 1) The Online Application is received in DOE within the timeframe specified by the RFA
- 2) Required form: DOE 100A Project Application Form
- 3) All required forms must have the assigned TAPS Number included on the form
- 4) Complete applications must be submitted via Web-based reporting system and received by the close of business on June 30, 2016. The DOE 100A must be submitted with original signature of the Superintendent, in order for the application to be considered received. Facsimile and email submissions of the DOE 100A will not be accepted. The effective date of the application will be determined by the date the DOE 100A, with original signature is received by the Office of Grants Management.

NOTE: Applications signed by officials other than the appropriate agency head identified above must have a letter signed by the agency head, or documentation citing action of the governing body delegating authority to the person to sign on behalf of said official. Attach the letter or documentation to the DOE 100A when the application is submitted.



CONDITIONS FOR ACCEPTANCE

PROJECT AMENDMENT

- ***DOE 150 - Summarizes reason for change to project.**
Must have with original signature of Agency Head, School Superintendent, College/University President or their designee.

Authorized signature is a Federal Requirement. DOE 150 signed by anyone other than the agency head must be accompanied by a letter from the authorized individual assigning the responsibility to a designee.
- ***DOE 151 – details any changes to project budget. Function & Object codes are required in this section only.**
Both forms must arrive at FLDOE Office of Grants Management services by the due date.



Instructions for Completion of DOE 100A

- A. If not pre-populated, enter name and TAPS number of the program for which funds are requested.
 - B. Enter name and mailing address of eligible applicant. The applicant is the public or non-public entity receiving funds to carry out the purpose of the project.
 - C. Enter the total amount of funds requested for this project.
 - D. Enter requested information for the applicant's program and fiscal contact person(s). These individuals are the people responsible for responding to all questions, programmatic or budgetary regarding information included in this application. The Data Universal Numbering System (DUNS), or unique agency identifier number, requirements are explained on page A-2 of the Green Book. The Applicant name must match the name associated with their DUNS registration. The Physical/Facility address and Federal Employer Identification Number/Tax Identification Number (FEIN/FEID or TIN) (also known as) Employer Identification Number (EIN) are collected for department reporting.
 - E. **The original signature of the appropriate agency head is required.** The agency head is the school district superintendent, university or community college president, state agency commissioner or secretary, or the chairperson of the Board for other eligible applicants.
- **Note: Applications signed by officials other than the appropriate agency head identified above must have a letter signed by the agency head, or documentation citing action of the governing body delegating authority to the person to sign on behalf of said official. Attach the letter or documentation to the DOE 100A when the application is submitted.**



ONLINE GRANT SYSTEM

FLORIDA DEPARTMENT OF EDUCATION
BUDGET DESCRIPTION FORM

TITLE I, PART A: Improving the Academic Achievement of the Disadvantaged 2016-17

A) NAME OF ELIGIBLE RECIPIENT: Jackson-Murphy County School Board

B) Project Number (DOE USE ONLY): 123-2127B-7CB01 TAPS Number
17A001

SA	Activity	Function	Object	Account Title and Description	FTE	Amount
	Providing Reading, Mathematics, School Readiness, and PASS Credit Accrual tutoring during the regular and/or extended school day to Title I students. Needs #1 - #3	5100	120	Classroom Teachers	25	1,000,000.00
	Tutoring	5100	210	Retirement for Classroom Teachers		90,000.00
	Tutoring	5100	220	Social Security for Classroom Teachers		76,500.00



Set-Aside Code Description changes

- A - Maintain Highly Qualified Status of Teachers & Paraprofessionals
- B - Parental Involvement
- B-2 - Parental Involvement (when using 6150 Function Code)
- C - Homeless Education
- D - Neglected and Delinquent Youth
- E - LEA-wide Instructional & Professional Development Activities
- F - Professional Development Activities for Priority & Focus schools Only
- G - Sequestration (Inactive Code)
- H - Tutoring of Level 1 & Level 2 Students (15% calculated in application)



ACTIVITY

Describe the Activity(ies) that will be implemented to address the identified need(s).

- Providing Reading, Mathematics, School Readiness, and PASS Credit Accrual for tutoring during the regular and/or extended school day to Title I students. Needs #1 - #3
- Provide tutors for students PreK-12 and OSY in reading, math, and graduation enhancement. Activities: 1, 2, 3 (Migrant Program)
- Tutoring: Need # 1, 2 & 4
- Remedial tutorial pullout program at schools and migrant camps (Need #1, 2, 4)



Red Book 2015 Object Code Changes

- 211 – Pension Benefits - added under retirement benefits
- 212 – Other Postemployment Benefits - added under retirement benefits
- 311 – Sub-awards Under Sub-agreements – First \$25,000.00 (for agencies under Indirect Cost Plan A)
- 312 – Sub-awards Under Sub-agreements – In Excess of \$25,000.00 (for agencies under Indirect Cost Plan A)
- 290 – Other Employee Benefits – termination benefits were added
- 330 – Travel - includes student admission fees on field trips
- 360 – Rentals - added using district personnel for field trips; annual software licenses or subscriptions
- 391 – Sub-awards Under Sub-agreements – First \$25,000.00 (for agencies under Indirect Cost Plan A)
- 392 – Sub-awards Under Sub-agreements – In Excess of \$25,000.00 (for agencies under Indirect Cost Plan A)
- 393 – Distributions to Charter Schools was added
- 520 – Textbooks - electronic media (e-books) are included



Red Book 2015 Object Code Changes continued

- 530 – Periodicals - includes hardcopy & electronic media
- 641 – Capitalized Furniture, Fixtures & Equipment - tablets, e-readers and other portable devices added
- 642 – Non Capitalized Furniture, Fixtures & Equipment - tablets, e-readers and other portable devices added
- 643 – Capitalized Computer Hardware - tablets, e-readers and other portable devices added
- 644 – Non Capitalized Computer Hardware - tablets, e-readers and other portable devices added
- 671 – Capitalized Improvements Other Than Buildings
- 672 – Non Capitalized Improvements Other Than Buildings
- 681 – Capitalized Remodeling & Renovations
- 682 – Non Capitalized Remodeling & Renovations
- 730 – Dues & Fees – registration fee for district-sponsored activities and admission fees paid to other organizations



FUNCTION & OBJECT CODE RESOURCES

School Districts/LEAs

- Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book 2015) is a comprehensive list of function and object codes – <http://fldoe.org/finance/fl-edu-finance-program-fefp/financial-program-cost-accounting-repo.shtml>

State Agencies & Universities

- Florida Accounting Information Resource (FLAIR) are object codes used by public universities and other state agencies. The updated Statewide Object Code List is found here - <http://www.myfloridacfo.com/Division/AA/links/>

State Colleges/Community Colleges

- Florida College System Accounting Manual has object codes used by state & community colleges – https://www.palmbeachstate.edu/finance/Documents/State_of_FL_Acctg_Manual.pdf



Account Title & Narrative

- **Account Title:** Use the account title that applies to the object code listed in accordance with the agency's accounting system.
- **Narrative:** Provide a detailed narrative for each object code listed.
 - Salaries:** Describe the type(s) of positions requested.
 - Other Personal Services:** Describe the type(s) of services and an estimated number of hours for each type of position.
 - Professional/Technical Services:** Describe services rendered by personnel, other than agency personnel employees, who provide specialized skills and knowledge.
 - Contractual Services and/or Inter-Agency Agreements** - Provide the agency name and description of the service(s) to be rendered.
 - Travel** - Provide a description of each type of travel to be supported with project funds, such as conference(s), in district or out of district, and out of state. Do not list individual names. List individual position(s) when travel funds are being requested to perform necessary activities.
 - Capital Outlay** - Provide the type(s) of items/equipment to be purchased with project funds.
 - Indirect Cost** - provide the percentage rate being used. Use the current approved rate and plan.



Full Time Equivalent (FTE)

- Full Time Equivalent (FTE) is required for salary, extra pay and extended day line items.*

It is based on the standard workweek for the type of position and number of positions to be funded.

* **FTE is not required for stipends and substitutes. Please indicate if a position is a stipend in the "Account Title & Description" section of the DOE 101 & DOE 151.**



How to Calculate Full Time Equivalent

Determine FTE by dividing the standard number of weekly hours* (e.g., 37.5 hours) for the type of position (e.g., teacher aide) into the actual work hours to be funded by the project.

- Apply this formula to calculate FTE for staff:

$$\left(\frac{\text{Actual Hours Worked}}{\text{* Standard Work Hours per year}} \right) \times \text{Number of employees in position} = \text{FTE}$$

*Standard hours for Florida is 7.5 daily, 37.5 weekly for instructional staff and 8.0 hours daily, 40.0 weekly for administrative and support staff.



Calculating the FTE - Examples

EXAMPLE 1

Six teachers will work 20 hours per week in a tutoring program. Standard work week is 37.5 hours.

If you applied the formula the FTE for this position is 3.20.

$$\left(\frac{\text{Actual Hours Worked}}{\text{* Standard Work Hours}} \right) \times \text{Number of employees in position} = \text{FTE}$$

$$(20 \div 37.5) \times 6 = 3.20 \text{ FTE}$$

EXAMPLE 2

One secretary will work 40 hours per week providing clerical support for the staff. Standard work week is 40.0 hours.

If you applied the formula the FTE for this position is 1.00.

$$(40 \div 40.0) \times 1 = 1.00 \text{ FTE}$$



Calculating the FTE - Alternative Methodology

FTE can also be determined by dividing the standard number days in a school year* (e.g., 196 days) for the type of position into the actual work days to be funded by the project. This method of calculation is ideal for personnel who work part of the school year.

Apply this formula to calculate FTE for staff:

$$\left(\frac{\text{Actual Hours Worked}}{\text{Standard Work Hours per year}} \right) \times \text{Number of employees in position} = \text{FTE}$$

*Standard number of school days in Florida is 196. The total number of hours in a school year is 1,470.



Calculating the FTE – Alternative Methodology Examples

EXAMPLE 3

One teacher will work two hours (five days per week) for 20 weeks providing afterschool tutoring.

If you applied the alternative methodology the FTE for this position is .14

First convert the days into hours: (2 hours x 5 days x 20 weeks) = 200 hours

Then Apply the formula: (200 hours ÷ 1,470.0 hours) × 1 = .14FTE

$$\left(\frac{\text{Actual Hours Worked}}{\text{Standard Work Hours per year}} \right) \times \text{Number of employees in position} = \text{FTE}$$

EXAMPLE 4

One nurse practitioner & 2 social workers will work full time for 90 days providing health screenings & referrals for services for Homeless students.

If you applied the alternative methodology the FTE for this position is 1.38

(90 ÷ 196) × 3 = 1.38FTE



Indirect Cost

Uniform Grant Guidance § 200.56 - Indirect (facilities & administrative (F&A)) costs

Indirect (F&A) costs means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect (F&A) cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

- Red Book Line Item 7200 790 – Federal Indirect Cost (Negotiated Rate & Plan)
- Accounting Manual for Florida’s Colleges Object Code 42900 – Federal Indirect Cost
- FLAIR Standard Object Code 899109 – Federal Indirect Labor Cost

*The FLDOE Office of the Comptroller posts each agency’s approved indirect cost plan and negotiated rate at <http://fldoe.org/finance/comptroller>



Indirect Cost - PLAN A

- **Sub-agreements for services are defined by Object Codes.** The first \$25,000.00 of each sub-agreement is listed as Object Code 311 or 391. The remainder is listed as 312 or 392 and is excluded. Also all capital outlay items (6XX series object codes) are excluded.

PLAN A AGENCIES			
Charlotte	Gilchrist	Nassau	Florida School for the Deaf & the Blind
DeSoto	Holmes	Palm Beach	Florida Virtual School
Flagler	Lee	Putnam	
Gadsden	Liberty	St. Lucie	



Calculating Indirect Cost – PLAN A

Determine the maximum amount of indirect cost for a grant by multiplying the indirect cost rate by the total direct costs of the award less any excluded costs, such as sub-agreements (31x, 39x object codes) for services, capital outlay (6xx object codes), and other distorting or unallowable costs.

Apply this three step formula to calculate Indirect Cost under Plan A:

1. **(Total Award) – (All 6xx object codes, 312 & 392 object codes*)**
2. **(Answer from Step 1) ÷ (1+rate percentage)**
3. **(Step 1) – (Step 2) = Maximum Indirect Cost claim**

* 31X & 39x object codes are itemized. First \$25,000 per sub-agreement is coded 311 or 391. Remainder is coded 312 or 392.



Indirect Cost PLAN A – Example

- If you apply the formula for Plan A the maximum Indirect Cost claim is \$2,203.43

1. **(Total Award) – (All 6xx object codes, 312 & 392 object codes*)**
2. **(Answer from Step 1) ÷ (1+rate percentage)**
3. **(Step 1) – (Step 2) = Maximum Indirect Cost claim**

1. **(52,463.00) – (5,925.00) = \$46,538.00**
2. **(46,538.00) ÷ (1.0497) = 44,334.57178**
3. **(46,538.00) – (44,334.571) = \$2,203.43**



Indirect Cost – PLAN B

- **PLAN B:** Sub-agreements for services are defined by Function Codes. All 5XXX series and 7800 Function codes with 31X object codes are excluded. Also all capital outlay items (6XX series object codes) are excluded.

PLAN B AGENCIES									
Alachua	Citrus	Duval	Hardee	Jackson	Madison	Okeechobee	St. Johns	Taylor	Lake Wales Charter
Baker	Clay	Escambia	Hendry	Jefferson	Manatee	Orange	Santa Rosa	Union	
Bay	Collier	Franklin	Hernando	Lafayette	Marion	Osceola	Sarasota	Volusia	
Bradford	Columbia	Glades	Highlands	Lake	Martin	Pasco	Seminole	Wakulla	
Brevard	Dade	Gulf	Hillsborough	Leon	Monroe	Pinellas	Sumter	Walton	
Broward									
Calhoun	Dixie	Hamilton	Indian River	Levy	Okaloosa	Polk	Suwannee	Washington	



Calculating Indirect Cost – PLAN B

Determine the maximum amount of indirect cost for a grant by multiplying the indirect cost rate by the total direct costs of the award less any excluded costs, such as sub-agreements (31x, 39x object codes) for services, capital outlay (6xx object codes), and other distorting or unallowable costs.

Apply this three step formula to calculate Indirect Costs under Plan B:

1. **(Total Award) – (All 6xx object codes, line items 5xxx 31X & 7800 31X)**
2. **(Answer from Step 1) ÷ (1+rate percentage)**
3. **(Step 1) – (Step 2) = Maximum Indirect Cost claim**

Indirect Costs calculations is the responsibility of the Office of Grants Management during the project approval process. The FLDOE Office of the Comptroller is responsible for monitoring Indirect Cost rate and plans for grant sub-recipients. If you need additional assistance concerning indirect costs please call the number found in Block 10 of the DOE 200 (850-245-0401).



Indirect Cost PLAN B – Example

- If you apply the formula for Plan B the maximum Indirect Cost claim is \$2,380.11

1. (Total Award) – (All 6xx object codes, line items 5xxx 31X & 7900 31X)
2. (Answer from Step 1) ÷ (1+rate percentage)
3. (Step 1) – (Step 2) = Maximum Indirect Cost claim

1. (\$52,463.00) – (\$5,925.00) = \$46,538.00
2. (46,538.00) ÷ (1.0539) = 44,157.8897428
3. (46,538.00) – (44,157.889) = \$2,380.11



PROJECT REVIEW CRITERIA

Requests are checked using criteria applicable to each federal project by the Office of Grants Management staff.

Some examples are:

- **Uniform Grant Guidance (UGG)** - CFR Title II, Subtitle A Chapter 2 Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- **Reference Guide for State Expenditures**
- **Florida Statutes**
- **Florida School Laws**
- Must be Reasonable, Allowable, Necessary & Legal under State & Local Laws or regulations.



PROJECT REVIEW CRITERIA continued...

Elementary and Secondary Education Act (ESEA), amended by the No Child Left Behind Act (NCLB)-

- Must Supplement, Not Supplant State & Local funds.
- Must Provide Equitable Services to eligible private school students, their teachers & their families

ESEA, Title I, Section 1120A -

- Comparability of services to ensure that supplemental federal assistance is not compensating for an inequitable distribution of state and local funds that benefits more affluent schools.

Elementary and Secondary Education Act (ESSA), reauthorization of ESEA –

- Will be effective in Fiscal Year 2017



Budget Completion Reminders

- Each **position type** must be on a separate line with the appropriate function and object code.
- Breakdown Employee Benefits in object 200, e.g. 210, 220, 230 – Benefits should include the position title, percentage % if applicable, calculation breakdown of cost.
- Please be very specific in object codes for Purchased Services: 310, 320, 330, 350, 360, 370, 380 & 390.
 - Agencies under Indirect Cost Plan A must itemize 310 and 390 Object Codes .
- All registration fees should be charged to object code 330 (travel).
- All capital outlay purchases (6XX series Object Codes) must be specified.
 - Capitalized items cost \$1,000 or more.
 - Non-Capitalized items cost less than \$1,000
- Please specify object code 730. Typing "Dues and Fees" alone will not be approved.
- Do not use the words "etc.", "to include but not limited to", "other" when listing additional goods/services. Please be specific.
- Whole dollars should be used for each line item when possible.
- For Certified Roll Forward amendments please restrict the cents to one line item.



Budget Completion Reminders Continued

- Please use currency notation (commas, decimals) for amounts in budget.
- Use the Total Project Amount on your agency's last DOE 200 to complete Line D – "Total Project Amount Currently Approved" on the DOE 151
- Always provide the program name, project & TAPS numbers on DOE 150 & DOE 151
- Always use the Function & Object Codes applicable to your agency
 School Districts use the Red Book 2015 function and object codes
 State Colleges use Florida Council of Business Affairs object codes
 Public Universities and State Agencies use Florida Accounting Information Resource (FLAIR) standard object codes
- Employee salaries (110,120,130, etc.) and corresponding benefits (210,220,230 etc.) Object Codes must be itemized.
- **Line items in the FLDOE final Project Disbursement report (DOE 399) must match line items found in the approved project application & amendments. Please see Uniform Grant Guidance §200.308(e) Revision of Budget and Program Plans**



THREE AMENDMENT TYPES

- Budget
- Program
- No-Cost Extension (NCE)*

*No-Cost Extensions are rarely granted. Each extension delays release of Certified Roll Forward and final allocation funds from FLDOE Comptroller's Office .



PROJECT AMENDMENT FORMS (DOE 150 & DOE 151) REQUIRED

- Goals and objectives of project - The goals & objectives must be specific, measurable, achievable, relevant and timely (SMART)
- Project scope
- Deliverables
- Work tasks
- Types of personnel employed by the project – i.e. "changes in Key Personnel"



PROJECT AMENDMENT FORMS (DOE 150 & DOE 151) REQUIRED Continued...

- Contracting out, sub-granting (if authorized by law) or otherwise obtaining the services of a third party - e.g. changes to 310,311,312 & 390,391,392 series Object Codes
- Budget revisions to support a program amendment
- Budget revisions that will increase the total project amount - e.g. Certified Roll Forward increase

Section B – Project Amendments, FLDOE Project Application and Amendment Procedures for Federal and State Programs (Green Book 2015) for sub-recipients
Uniform Grant Guidance § 200.308 - Revision of budget and program plans for pass through agencies/(FLDOE)



WRITTEN REQUEST REQUIRED

- Revise project period - e.g. No-Cost Extension request
- Change program and fiscal reporting dates
- Decrease project allocation initiated by sub-grantee
- Terminate project

PLEASE NOTE: If proposed expenditures *significantly* exceed the amount in the approved line item budget, the program office should be contacted to determine whether such expenditures change the scope of the project. If yes, then an amendment (signed DOE 150 & DOE 151) is required.

Please see Uniform Grant Guidance §200.308(e) Revision of Budget and Program Plans and §200.407 Prior Written Approval.



NO AMENDMENT SUBMISSION REQUIRED

- Project amount decrease initiated by USDE or FLDOE*
- Certified Roll Forward increase of 25 dollars or less*
- Certified Roll Forward decrease*

*Grants Management staff will issue a revised Project Award Notification (DOE 200) to sub-recipient.

- Changes to Object Codes that do not affect any of the previous criteria



RESOURCES

- Financial and Program Cost Accounting and Reporting for Florida Schools (Redbook 2015) is a comprehensive list of function and object codes – <http://www.fldoe.org/fefp/redtoc.asp>
- FLDOE Project Application and Amendment Procedures for Federal and State Programs (Green Book 2015) - <http://fldoe.org/finance/contracts-grants-procurement/grants-management/project-application-amendment-procedur.shtml>
- The Florida Grants System (FLAGS) provides users a single access location for the management and tracking of grants and the distribution of funds.- <https://flags.fldoe.org/>
- Florida Accounting Information Resource (FLAIR) are object codes used by public universities and other state agencies -<http://www.myfloridacfo.com/aadir/eocodespdf.htm>
- The Accounting Manual for Florida's College System Chapter 12 has object codes used by state and community colleges -https://www.palmbeachstate.edu/finance/Documents/State_of_FL_Acctg_Manual.pdf
- Reference Guide for State Expenditures provide state agencies guidance regarding the requirements applicable to the disbursement of funds from the State Treasury - http://www.myfloridacfo.com/Division/AA/Manuals/Auditing/Reference_Guide_For_State_Expenditures.pdf



RESOURCES Continued...

- Office of Grants Management Services has a list of current forms here - <http://www.fldoe.org/grants/gform.asp>
- FLDOE Bureau of the Comptroller provides assistance with reporting requirements - <http://fldoe.org/finance/comptroller>
- 2 Code of Federal Regulations Parts 200 & 3474 (e-CFR Uniform Grant Guidance) - http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tplUS
- Education Department General Administrative Regulations (EDGAR) - <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>
- U.S. Department of Education's online portal to education laws and regulations - <http://www.ed.gov/>
- System for Award Management (SAM) is the site to apply for and find your agency's DUNS number <https://www.sam.gov/portal/SAM/#1>
- My Florida Marketplace Vendor Information Portal is the site to apply for and find your agency's FEIN number - <https://vendor.myfloridamarketplace.com/vms-web/spring/login?execution=e1s1>
- Laws of Florida is a verbatim publication of the general and special laws enacted by the Florida Legislature in a given year and published each year following the regular session of the legislature – <http://laws.flrules.org/>
- Florida Statutes K20 Education Code statutes applicable to Florida's education system - http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Index&Title_Request=XLVIII#TitleXLVIII





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