Ice Breaker – POP QUIZ!

Steve Urkel's performance evaluation is based on the completion of the (DOE 101) Budget Narrative Form and the (DOE399) Project Disbursement Report .

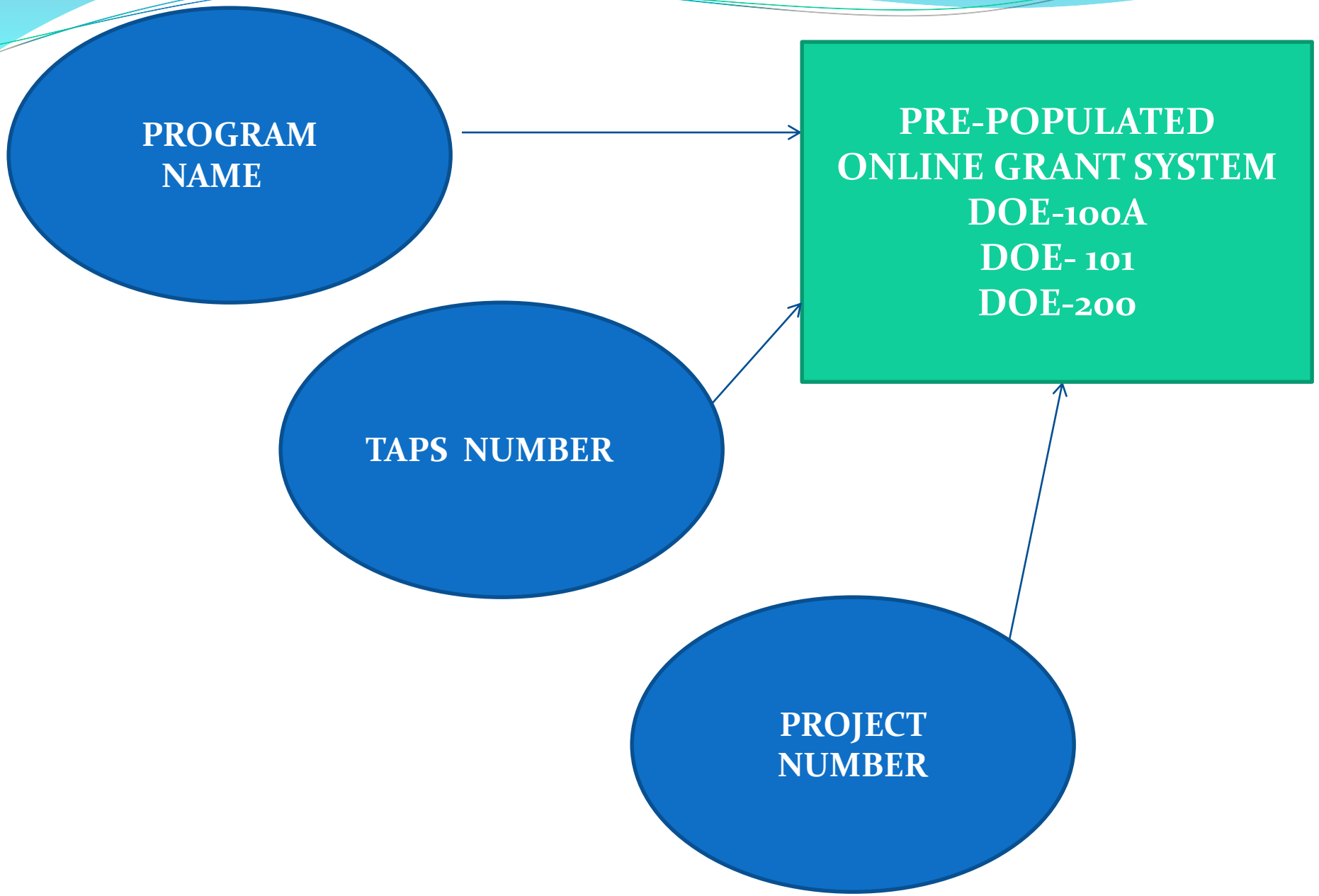
- There are approximately 40 errors on the DOE 101 & approximately 10 errors on the DOE 399.

You have 10 minutes to help Steve find them!

"Did I do That?"

How to Avoid Pitfalls in a Federal Programs Budget

BUREAU OF CONTRACTS, GRANTS & PROCUREMENT
Office of Grants Management Services
Florida Association of State & Federal Education Program Administrators (FASFEPA)/
East Coast Technical Assistance Center (ECTAC)
Spring Technical Assistance Forum May 5-7, 2014


PROGRAM NAME
TAPS NUMBER
PROJECT NUMBER
PRE-POPULATED ONLINE GRANT SYSTEM
DOE-100A
DOE- 101
DOE-200

What's New – DOE 100A

FLORIDA DEPARTMENT OF EDUCATION
PROJECT APPLICATION

Please return to:	**A) Program Name:**	**DOE USE ONLY**
Florida Department of Education Office of Grants Management Room 332 Turlington Building 325 West Gaines Street Tallahassee, Florida 32399-0400 Telephone: (850) 245-0496	**TAPS NUMBER:**	Date Received
B) Name and Address of Eligible Applicant:		**Project Number (DOE Assigned)**

C) Total Funds Requested:	**D) Applicant Contact & Business Information**	
$	Contact Name: Fiscal Contact Name:	Telephone Numbers:
DOE USE ONLY **Total Approved Project:**	Mailing Address:	E-mail Addresses:
$	Physical/Facility Address:	DUNS number: FEIN number:

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, 2014. 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.

PROJECT REVIEW CRITERIA

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

Some examples are:

OMB Circulars - Major changes coming Soon!

A-21 for Higher Education Institutions

A-87 for State, Local & Indian Tribal Governments

A-122 for Non-Profit Organizations

- 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.

Florida Statutes

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.

Red Book Object Code Changes

- 311 - Subawards Under Sub-agreements – First $25,000.00
- 312 - Subawards Under Sub-agreements – In Excess of $25,000.00
- 330 – Does not include field trips
- 390 – Charter School expenses
- 391 - Subawards Under Subagreements – First $25,000.00
- 392 - Subawards Under Subagreements – In Excess of $25,000.00
- 520 – electronic media (e-books) are included
- 530 – periodicals (hardcopy & electronic)
- 671 – Capitalized Improvements Other Than Buildings
- 672 - NonCapitalized Improvements Other Than Buildings
- 681 – Capitalized Remodeling & Renovations
- 682 - NonCapitalized Remodeling & Renovations

FUNCTION & OBJECT CODE RESOURCES

School Districts/LEAs

- Financial and Program Cost Accounting and Reporting for Florida Schools (Redbook 2013) is a comprehensive list of function and object codes – http://www.fldoe.org/fefp/redtoc.asp

State Agencies & Universities

- Florida Accounting Information Resource (FLAIR) are object codes used by public universities and other state agencies - http://www.myfloridacfo.com/aadir/eocodespdf.htm

State Colleges/Community Colleges

- State of Florida Community College Council of Business Affairs has object codes used by state & community colleges –

  http://cba.daytonastate.edu/

“Did I do that?”– Yes, You Did!

- **Sports uniforms & athletic fees charged to Title I grant**
- **Principals attending Title II meeting using Title I funds**
- **Infrastructure upgrades to entire school & district offices using Title I funds**
- **Catering for a staff meeting charged to Title I grant**
- **Memo pads, t-shirts & pens with program logo purchased using Title I funds**
- **Gift cards for supplies & apps charged to Title I grant**

COMMON ISSUES

- **Incorrect budget amount on Line D – "Total Project Amount Currently Approved" on DOE 151**
- **No notation for currency (commas, decimals)**
- **Incorrect or missing program name, project & TAPS numbers on DOE 150 & DOE 151**
- **Use of Function & Object Codes not found in Red Book**

COMMON ISSUES continued…

- **Itemized benefits (200 series Object Codes) missing from employee salaries.**

- **The words "etc.", "to include but not limited to", "other" used in budget narratives.**

- **Line items in FLDOE final Project Disbursement report (DOE 399) not matching line items found in approved project application & amendments**

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. 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.

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” section of the DOE 150 & 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: **Actual Hours Worked ÷ Standard Work Hours* per Week × Number of people in position = Full Time Equivalent (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

$(20 \div 37.5) \times 6 = 3.20$

- 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

$(40 \div 40.0) \times 1 = 1.00$

Calculating the FTE - Alternative Method

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:

Actual Hours Worked ÷ Standard Work Hours* per Year × Number of people in position = Full Time Equivalent (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 Method Examples

- EXAMPLE 3

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

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

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

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

- 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 method the FTE for this position is 1.38

(90 ÷ 196) × 3 =1.38FTE

Indirect Cost - PLAN A

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

*The FLDOE Office of the Comptroller posts each agency's approved indirect cost plan and negotiated rate at http://www.fldoe.org/comptroller/Default.asp

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 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

- 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	
Broward	Dade	Gulf	Hillsborough	Leon	Monroe	Pinellas	Sumter	Walton	
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).

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

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.

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

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:	06/30/2014
•Date that all obligations are to be liquidated and final disbursement reports submitted:	08/20/2014
•Last date for receipt of proposed budget and program amendments:	**05/31/2014**
•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: 06/30/2014
- **Date that all obligations are to be liquidated and final disbursement reports submitted: 08/20/2014**
- Last date for receipt of proposed budget and program amendments: 05/31/2014
- 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.

RESOURCES

- Financial and Program Cost Accounting and Reporting for Florida Schools (Redbook 2013) is a comprehensive list of function and object codes – http://www.fldoe.org/fefp/redtoc.asp
- Florida Accounting Information Resource (FLAIR) are object codes used by public universities and other state agencies - http://www.myfloridacfo.com/aadir/eocodespdf.htm
- State of Florida Community College Council of Business Affairs has object codes used by community colleges Password required for access - http://cba.daytonastate.edu/
- Grants Management System (GMS) is FLDOE's online project & amendment tracking system - http://gms.fldoe.org/gms/gms_home/home.jsp
- Office of Grants Management Services has a list of current forms here - http://www.fldoe.org/grants/gform.asp

RESOURCES Continued…

- FLDOE Bureau of the Comptroller provides assistance with reporting requirements - http://www.fldoe.org/comptroller/Default.asp
- Cash Advance & Reporting of Disbursement System (CARDS) tracks expenditures of projects which have been awarded Federal funds. - http://public2.fldoe.org/CARDS/
- FLDOE Green Book 2013 Edition is a guide to submitting project applications & amendments - http://www.fldoe.org/grants/greenbook/
- Office of Management & Budget Circulars (A-21, A-87, & A-122) http://www.whitehouse.gov/omb/circulars_default
- US Department of Education's online portal to education laws and regulations - http://www.ed.gov/
- Education department general Administrative Regulations (EDGAR) - http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html

CONTACTS

Florida Department of Education
Office of Grants Management Services
325 West Gaines Street, Suite 332
Tallahassee, FL 32399-0400
850-245-0496 Telephone
Website: http://www.fldoe.org/grants/

Gwen Jackson: gwendolyn.jackson@fldoe.org
Kinisha Murphy: kinisha.murphy@fldoe.org