



Project Application and Amendment Procedures for Federal and State Programs

Green Book

**Administered by the
Florida Department of Education**

2015

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2015**

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Foreword

This publication describes the project application and amendment procedures for state and federal projects administered by the Florida Department of Education, herein referred to as the “Department.” Exceptions to these procedures must have written approval from the Deputy Commissioner for Finance and Operations.

The material included in this document is designed particularly for applicants or sub-recipients of funding administered by the Department. It is not intended to encompass all requirements that may pertain to any specific project. Recipients of funding are expected to be aware of program-specific requirements that may pertain to their particular fund source; however, some of the more common documents related to program administration and compliance are listed in Section D, General Assurances, Terms, and Conditions for Participation in Federal and State Programs, and Section H, Forms. The Forms section and topics listed under Resources have a link to a form or information that will continually be monitored and revised, as appropriate. Other topics throughout the Green Book that contain a link with specific information may also be revised. When revisions are made, a message will be posted in the Cash Advance and Reporting Disbursement System (CARDS) and in Resources under Revisions/Updates.

The user should be knowledgeable of the variations in requirements depending on the type of entity eligible for funding. Different requirements may pertain to public agencies versus community-based or private non-profit organizations. There may be differences among the public agencies such as school districts, state colleges, universities, and other agencies within state government.

The intent of these procedures is to:

- Establish uniform requirements and forms for common elements of project approval.
- Provide project recipients with as much flexibility and local discretion as possible in the daily management of project activities while maintaining fiscal and programmatic accountability.
- Increase project recipient responsibility for self-monitoring of compliance with fund source requirements.

Questions regarding the Department’s procedures for project applications and amendments should be addressed to:

Department of Education
Bureau of Contracts, Grants, and Procurement Management Services
325 W. Gaines Street, Suite 344
Tallahassee, FL 32399-0400
(850) 245-0735
FAX (850) 245-0737

Section A

Project Applications

Overview of the Proposal, Application and Approval Process

Florida Department of Education (DOE and/or Department) and Grants Management Services (Grants Management) Responsibilities Prior to Issuing Request for Proposals (RFPs) or Request for Applications (RFAs)

- Department receives notification or intention of federal or state funding.
- Department aligns available funds with applicable federal and state requirements and State Board of Education (SBOE) Strategic Plan (available at http://www.fldoe.org/strategic_plan/).
- Appropriate program office identifies specific activities/outcomes for entitlement and discretionary funds and initiates and develops the pre-approval project plan and the RFP or RFA.
- Pre-approval project plan and the RFP or RFA are approved at all levels, including the Commissioner or the Commissioner's designee.
- Appropriate program office notifies potential applicants of the availability of approved funds by issuing the RFP or RFA.
- The appropriate program office provides technical assistance and training for potential applicants in order to submit substantially approvable proposals/applications. When requested, Grants Management will assist by providing technical assistance that addresses fiscal and technical requirements and expectations.

District/Agency Responsibilities on Receipt of the RFP/RFA

- Read/review RFP or RFA to determine if the district/agency is an eligible applicant.
- Complete a Risk Analysis form, DOE 610, for school districts, state colleges, state universities, and state agencies or the DOE 620, for governmental and non-governmental entities, (except state agencies), as appropriate. Effective July 1, 2015 the appropriate DOE 610 or DOE 620 form will be required and approval must be gained prior to a project award being issued, see Section H, Forms. Note: *This is a new requirement for all recipients of state and federal grant/project funding.*
- Contact the appropriate DOE program office with any questions or clarifications needed or to request technical assistance. (Note: For competitive proposals, the RFP will provide guidance on the proper method for seeking clarification and may require that questions be submitted in writing.)
- Complete all required application forms, secure all required supporting documents/letters, and provide all additional information requested in the project description/narrative.
- Ensure that all required pages and requested information are included in the application packet.

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- Ensure that the appropriate person(s) signs the application and other documents/assurances as required. If the application is signed by a person other than the district superintendent or agency head, a signed letter from the district superintendent or agency head authorizing the person to sign for him or her must accompany the application.
- Send the appropriately signed and accurately completed application with all required documents to the address specified in the RFP/RFA. This includes the required number of copies mailed in sufficient time to be received on or before the due date established in the RFP or RFA. (Note: It is suggested that applications or proposals be sent via a method that will provide documentation of delivery on or before the due date.)
- School districts, state colleges, state universities and state agencies must complete form DOE 610 “Risk Analysis”, and send to the address specified on the form. This form must be submitted and approved prior to a Project Award being issued.
- All governmental and non-governmental entities (except state agencies), include, but are not limited to, Community-Based Organizations (CBOs), Faith-Based Organizations (FBOs), Independent Colleges, and County and City governments, (must complete form DOE 620 on an annual, state fiscal year basis). Only one application of this form per state fiscal year is required and may be submitted to the address specified on the form or attached to an application (DOE 100 form), when submitted. This form must be submitted and approved prior to a Project Award being issued.
- Non-governmental entities applying for a project/grant must be registered with the Florida Department of State, Division of Corporations (Sunbiz) in order to do business in Florida. <http://www.sunbiz.org/>
- All applicants applying for a federally funded project/grant must have a Data Universal Numbering System (DUNS) number (unique entity identifier), and be registered with the System for Award Management (SAM). The U.S. Federal Government’s primary registrant database. The DUNS number on the DOE 100A and/or 100B must match the registered name of the applicant applying for funding. To register for a DUNS number or to verify that the DUNS number agrees with the name on the application, go to www.sam.gov.
- Employer Identification Number (EIN), also known as the Federal Employer Identification Number (FEIN) is required even if the entity/organization does not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service. The following are considered an “EIN” according to IRS: Taxpayer Identification Number (TIN); Social Security Number (SSN) and Individual Taxpayer Identification Number (ITIN). If approved for funding, the applicant must complete the Electronic Florida Substitute Form W-9 with the Florida Department of Financial Services (DFS). <https://flvendor.myfloridacfo.com/>
- All project recipients are encouraged to register with the Florida Department of Financial Services (DFS) to receive payment through direct deposit. If you need assistance or have questions concerning direct deposit, please contact DFS at (850) 413-5517 or e-mail at DirectDeposit@MyFloridaCFO.com. Link to the Direct Deposit Authorization form: <http://www.myfloridacfo.com/Division/AA/Forms/DFS-A1-26E.pdf>

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Federal Funding and Accountability Transparency Act FFATA, requires for each federal award of \$25,000 or more that OMB create a searchable, no-cost, publicly accessible website (<http://usaspending.gov/>), that includes basic information about the recipient and the project(s) being funded. The Act was amended in 2008 (Public Law 110-252), requiring the recipient to report certain information about themselves and their first-tier subrecipients.

Department Responsibilities after Receiving Proposals/Applications

- Grants Management will date-stamp each proposal/application on the date it is received. This date may be used to determine the effective date of the project resulting from the approval of the proposal/application.
- Grants Management will complete intake on each proposal/application and will determine if it meets minimum conditions for acceptance. Applicants that do not meet minimum conditions for acceptance will be notified by Grants Management. Additional information is located under Minimum Content for Approval (A-10).
- All DOE 610 and DOE 620 forms will be date stamped upon receipt in Grants Management, entered into the grants management tracking system and forward to the Office of Audit Resolution and Monitoring for processing. In completing the review, the Audit Resolution and Monitoring staff will make a written recommendation to fund the applicant, fund the applicant as high risk, or not fund the applicant. The recommendation will be sent to the bureau chief of Contracts, Grants and Procurement Management Services for review and final determination. The bureau chief will notify Grants Management and the Office of Audit Resolution and Monitoring of the decision. Any applicant not recommended for funding will be notified in writing of this decision. Copies of this decision will be sent to Grants Management; the Comptroller; and the appropriate program office.
- Forms DOE 610 and/or DOE 620, may be submitted directly to the Department, or included with a proposal/application package. Both methods of submission will follow the same process as outlined above for the forms.
- The DOE 610 form, once submitted and approved, will remain in effect unless required by changes in federal or state law, other significant changes in circumstances affecting the financial and administrative capabilities of the agency or requested by the Department. A change in the agency head or the agency's head of financial management requires an amendment to the form.
- The DOE 620 form is required to be submitted each state fiscal year prior to a Project Award being issued. An amendment is required if significant changes in circumstances in the management and operation of the agency occurs during the state fiscal year after the form has been submitted.
- Grants Management will forward each proposal/application to the appropriate program office for review to determine program compliance and accuracy or, in the case of competitive programs, to initiate procedures to determine the proposals/applications to be recommended for funding.

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- After completing its review, the program office will return each proposal/application that is recommended for approval to Grants Management.
- In the case of a competitive program, a prioritized funding list containing all applications and their scores and ranking will be forwarded to the Commissioner's Office for approval.
- The Project Award Notification will include any special conditions determined necessary during the review process.
- For each proposal/application recommended by the program office (and in the case of competitive programs, approved by the Commissioner's Office), Grants Management will assign the project number, verify that the risk analysis is completed and has been approved, generate a Project Award Notification, complete the technical and budget review, verify that any special conditions determined necessary are included, and certify the accuracy of documents before forwarding the packet for authorizing signature.
- For any application not recommended for funding, the program office will notify the unsuccessful applicant and Grants Management. The applicant's notification will include a reference to the complaint procedures outlined in Section E. Grants Management will then update the Grants Management System (GMS).
- On behalf of the Commissioner, the DOE program bureau chief will review and sign the project award notification for successful applicants and return the documents to Grants Management. Only the Commissioner may obligate the Department by approving a proposal/application. The Commissioner may assign this responsibility to a designee or designees by specifying the management-level positions that can approve proposals/applications on behalf of the Commissioner.
- Grants Management will complete a final review of all documents, make copies of the signed Project Award Notification, mail the original Project Award Notification with a copy of the approved project application to the recipient/agency head, and distribute the remaining copies as appropriate.
- Grants Management will forward a copy of the signed Project Award Notification with the original proposal/application, including all approved changes, to the Department of Education, Bureau of the Comptroller.
- The Bureau of the Comptroller will be the official custodian for all project awards, files, and records.
- The Bureau of the Comptroller will distribute funds in accordance with the project award notification and will track obligations and expenditures through the required reporting mechanisms.
- The Department reserves the right to waive minor irregularities.

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Categories

Funded programs administered by the Department are performance-based and fall into one of the four following categories:

- **Entitlement** refers to federal and state programs for which each application meeting the specific funding requirements receives funding according to a specified formula or procedure, with no discretion in modifying the purpose or total calculated amount. Included are programs to which a specific state appropriation is made for a specific purpose to be awarded to one or more selected districts, state colleges, universities, groups of districts, or other eligible agencies.
- **Non-Competitive Discretionary** refers to programs for which submitted applications meet specific requirements to receive funding or programs designed for specific agencies to which allocations have been earmarked for a specific purpose. These applications are processed in the same manner as entitlement project applications.
- **Competitive Discretionary** refers to federal or state programs that the Department funds based on applications that best satisfy the criteria established by the Department.
- **Cooperative Agreement** refers to federal or state programs that require the Department to maintain substantial involvement with the recipient in order to carry out the objectives of the program.

Process for Developing and Authorizing Pre-Approval Project Plans

This is a summary of the DOE project application, review, and approval process.

Estimated Federal Allocation and/or State Appropriation

Annually, the Department receives notifications of federal and state funding that estimate, project, identify, and authorize amounts of funding available to eligible agencies.

Align Available Funds with Requirements and State Board of Education's Strategic Plan and Identify Specific Activities/Services

Upon the receipt of the notification of available grant funds and/or state appropriations, the Department-assigned leadership and program manager identify the specific activities/services to be funded. These activities/services are designed to be aligned with applicable state and federal requirements and the State Board of Education's (SBOE's) Strategic Plan. A determination, as appropriate, is also made as to whether the grant(s) is/are to be distributed based on a formula and whether the grant(s) is/are to be considered discretionary or entitlement. Formulas used for the allocation of funds must be replicated by an entity other than the assigned program manager. It is also determined whether or not the discretionary grant(s) will be competitive.

Develop Pre-approval Project Plan

After the determination of the specific activities/services to be funded and the allocation methodology, the Department-assigned program manager begins constructing a pre-approval project

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plan. The pre-approval project plan used by the Department describes the funding objectives, projected allocations, application review criteria, and the timeline for awarding projects. The plan will include the RFP or RFA.

Approval of Pre-Approval Project Plan

The Department's assigned program bureau chief initiates the approval process for the pre-approval project plan, determines the funding plan as appropriate, and approves the RFP or RFA. During the review/approval by Grants Management, the tracking applications (TAPS) number is assigned. Upon approval by the bureau chief, Grants Management will secure the resolution of any questions and/or policy issues at all levels up to the Commissioner or Commissioner's designee. Pre-approval project plans that include a technology component (e.g., products or services that impact services provided by the Northwest Regional Data Center) are also routed through the Department's Technology Office for approval. Once approved by the respective Chancellor or Deputy Commissioner and the Commissioner, the pre-approval project plan is returned by Grants Management to the program manager, authorizing the use of the RFP/RFA and the funding plan.

Process for Awarding Projects to Subrecipients

Distribute Application Package

Each DOE program bureau chief will complete and distribute the approved RFP/RFA to notify districts and other eligible agencies of the purpose and scope of the program, availability of funds, and the time line for submission of applications.

Instructions included in the RFP/RFA shall inform potential applicants of the types of projects to be funded, amounts available, method of allocation, review criteria for approval, audit requirements, constraints on the use of funds, performance accountability and reporting requirements, support for the Department's reading and mathematics initiatives, as well as any other procedures, requirements, or restrictions incurred by successful applicants. Each RFP/RFA must include instructions describing the procedures for submission of disbursement reports and the return of non-disbursed funds by project recipients. If a program evaluation and/or report are required from project recipients, the instructions will include specifics of such requirements.

Section 112.061(14), Florida Statutes, Applicability to Counties, County Officers, District School Boards, Special Districts, and Metropolitan Planning Organization, establishes statutory authority allowing specified entities to establish travel reimbursement rates other than those established by Section 112.061 (6)(a), (6)(b), and (7)(d), Florida Statutes. Each entity must comply in accordance with the statute and include with the project application a copy of the applicable document, e.g., ordinance, resolution, policy, or rule, and have a detailed description on the project budget form.

Applicants requesting funding must include with their application the certification page signed by the agency head for the "General Assurances, Terms, and Conditions for Participation in Federal and State Programs." School districts, state colleges, state universities, and governmental entities must have the signed certification bearing the original signature of the current superintendent for the school districts or the current agency head/president for other agencies on file with the Department's Bureau of the Comptroller.

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For all governmental and non-governmental entities (except state agencies), the agency head or the agency's head of financial management (as named on the current fiscal year's DOE 620 form), is required to complete the Department's Online Grants Fiscal Management Training within 60 days from the date of approval on the DOE 200 form, and successfully complete the assessment test. If the agency receives funding from more than one DOE 200, the first notice of funding starts the 60 days from date of approval. Non-participation in the training program and the assessment test on an annual fiscal year basis (by the established due date), may result in termination of payment(s) until training and the assessment test is completed. It is recommended that all agency employees that manage (directly or indirectly) grant/project funding complete the online DOE Grants Fiscal Management Training.

Provide Application Support/Assistance

Following the distribution of application packages, Department staff will provide support to potential applicants. The support may include bidders' conferences, state or regional meetings, memoranda, on-site meetings, and technical assistance via telephone. The program and technical support will help applicants complete and submit an application that meets the requirements of the approved project plan. For competitive programs, support may be limited to ensure that all applicants receive the same information and that no applicant has an unfair advantage.

Submit Application/Application Content

Number of Copies - Applicants shall submit to Grants Management the number of copies specified in the RFP/RFA.

Signatures and Applicant Certification - The official who is authorized to legally bind the agency, e.g., superintendent, president, chairperson of the board, or their authorized representative must provide an original signature on the DOE 100A, DOE 610 or DOE 620, the certification page for the *General Assurances, Terms, and Conditions for Participation in Federal and State Programs*, and any other required forms. The applicable budget narrative form (DOE 101 or DOE 101S) must be included. If specified in the RFP/RFA, multi-district or joint agency applications shall require certifications by each participating entity following the same requirements stated above for authorized signatures. Applications and forms signed by officials other than the official who is authorized to legally bind the agency must have a letter of authorization signed on behalf of the official and attached to the project application form and/or any other applicable form when it is submitted.

Program Narrative Information - Applicants submitting federal or state project applications must meet all the requirements that are specified in the RFP/RFA. This typically includes a narrative that includes measurable objectives that describe the outcomes of the project, the extent of change expected as a result of implementation of the project, and the products. The narrative should also include time lines for the completion of any major activities. It is expected that the program narrative will specify performance outcomes and deliverables (including products such as training

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manuals and reports, as well as services). Applicants may be required to provide additional detail in the program narrative prior to the award of funds.¹

Multi-Year Applications - The program narrative shall be written to describe the total program to be provided during the entire length of the project period. The budget information shall describe the proposed budget expenditures for the specified budget period (usually one year).

Entitlement Project Applications - Narrative descriptions should include the programmatic information required for review and approval. Where programs permit public agency applicants to estimate roll-forward funds in the project application, the program narrative shall describe the total program that will be provided during the project period using the new allocation of funds and estimated roll-forward funds.

Non-Competitive and Competitive Discretionary Project Applications - Narrative descriptions should include the programmatic information required for review and approval. The extent of information requested in the RFP/RFA shall be commensurate with the potential scope and funding of the project award and the degree of competition anticipated.

Project Budget Information - Applications submitted for federal or state funding must include detailed budgetary information sufficient to determine that the proposed expenditures are in compliance with state, federal, and program requirements and correspond to the narrative description provided in the application. Such information shall be submitted by the applicant on standard budget forms as specified in the RFP/RFA. Supplemental budget forms may also be required to meet specific program requirements. Line item amounts should be rounded to the nearest dollar. **(For multi-year applications**, the budget information shall describe the proposed budget disbursements for the initial budget period, normally the first 12 months of the project period). Project recipients are responsible for determining that budget revisions comply with applicable statutes, regulations, rules, and program requirements and for using fiscal control and fund accounting procedures that ensure proper disbursement of and accounting for state and federal funds in an accurate and timely manner. All budget items must be reasonable, necessary, allowable, and legal to promote the objectives of the program.²

Project Performance Accountability and Reporting - Consistent with the requirements of Sections 215.971, and 287.058(1)(d) and (e), Florida Statutes, the Department's project managers will track each project's performance, based on the information provided and the stated criteria for successful performance, and verify the receipt of required deliverables/services prior to payment.

Risk Analysis

Upon receipt of the risk analysis (DOE 610 or DOE 620 form, as appropriate), DOE staff will review and determine if the agency is eligible to receive grant/project funds, receive funding with special conditions (high risk), or is "not eligible" to receive funding. DOE staff will consult with the

¹ Note: Upon termination of a project, and at the discretion of the Department, all equipment/property purchased with project funds will be transferred to the location(s) specified by the Department and all necessary actions to transfer the ownership records of the equipment/property to the Department or its designee will be taken.

² Ibid.

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applicant, if needed, in the review process. Applicants receiving funding under “high risk” status will have special conditions stated on the Project Award Notification (DOE 200). Applicants that are “not eligible” to receive grant/project funding will be notified by the bureau chief, Contracts, Grants and Procurement. Approval of eligibility to receive grant/project funding is required prior to a Project Award being issued.

Receipt of Application

Upon receipt of the application package, staff in Grants Management date-stamp and sort applications by assigned TAPS numbers. Relevant information is entered into the Department’s grants management tracking system to track the approval and award processes. With the exception of the competitive applications (RFPs), the applications are sent to the Department’s designated program manager for the review and approval process.

Review Application

Upon assignment, the application package is reviewed for technical accuracy and compliance with program and budget requirements by Grants Management and program staff before an application is submitted for approval. Competitive applications are reviewed, ranked, and recommended for funding using a prioritized funding list based on the criteria in the approved funding plan.

Recommend for Approval

Upon receipt of the application package, the DOE program bureau chief will complete a review for consistency with the approved funding plan, sign the project award notification, and return the package to Grants Management.

Not Recommended for Approval

Applications that do not meet the RFA/RFP requirements will not be recommended for award. For applications not approved for funding after the program review, a non-approval letter is prepared and sent to the applicant by the assigned program office. Applicants that are not recommended for funding have the opportunity to respond as outlined in Section E of the Complaint Procedures.

Distribute Award Notifications

Upon receipt of the application package and the signed Project Award Notification, Grants Management staff will verify that formal authorization to disburse the funds has been received by the Department and the risk analysis form (DOE 610 or DOE 620, as appropriate) has been approved. Following that verification:

- The original Project Award Notification and a copy of the approved project application will be sent to applicant.
- A copy of the Project Award Notification and the original approved project application will be sent to the Bureau of the Comptroller.
- Copies of the Project Award Notification and the approved project application will be sent to the program office.

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Staff from the Bureau of the Comptroller will enter appropriate information into the Cash Advance and Reporting of Disbursements System (CARDS).³

Project Effective Dates - For federal programs, funds shall be obligated no earlier than the date the project application was determined by the Department to be in substantially approvable form as defined below or the effective date of the federal grant award, whichever is later. For state programs, funds shall be obligated no earlier than the effective date of the legislative appropriation, usually July 1.

Multi-Year Applications - Consistent with state statutes, rules, and federal regulations, the Department may determine that a multi-year application should be submitted. A project period will cover two or more budget periods. A new budget will be required annually for multi-year applications. The initial project application shall meet all requirements of Section A, Project Applications.

Projects approved for multiple-year funding will receive continuation funding only if the project/grantee has demonstrated successful implementation consistent with approved performance expectations and adhered to all fiscal and programmatic requirements, and funding for this purpose remains available. For multi-year applications, the continuation for consecutive years will require submission of an application or amendment prior to the end of the current year's budget period as stated on the Project Award Notification, DOE 200.

Minimum Content for Approval (Substantially Approvable Form) – Applicants shall become eligible for approval of project awards when the Department has on file a project application determined to be in substantially approvable form. Substantially approvable form is defined to mean that the project application, as received by the Department, contains the following:

- The project application form (DOE 100A) bearing the original signature of the official who is authorized to legally bind the agency, e.g., superintendent for the school district or the president/chairperson of the board for other agencies.
- The budget narrative form (DOE 101 or DOE 101S) and any required supplemental forms.
- Signed certification bearing the original signature of the official who is authorized to legally bind the agency, signifying compliance with the General Assurances, Terms, and Conditions for Participation in Federal and State Programs. For school districts, state colleges, and state universities, a signed certification bearing the original signature of the current superintendent for the school districts, the president for state colleges and universities, or the official who is authorized to legally bind the district, college or university must be on file with the Department's Bureau of the Comptroller.

Project Coding - All projects approved in the Department carry a unique project identifying code referred to as the "Project Number." It is assigned by Grants Management, consistent with the procedure described herein, upon receipt of the project application. For identification, all correspondence from the Department and project recipients should contain the project number. The project number consists of 13 characters.

³ CARDS (Cash Advance and Reporting of Disbursements System), is scheduled to be replaced with FLAGS (FLA Grants System). When replaced, all references to CARDS will be FLAGS.

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The first three characters are used to identify the agency. The agency identifier is three characters and can be alphabetical and/or numerical. Each of the 67 counties in Florida is denoted as a geographic location and the first and second digits are assigned to the counties in alphabetical sequence, beginning with Alachua County (01) and ending with Washington County (67), with the exception of Miami-Dade (13). Other agency numbers are assigned by the Bureau of the Comptroller. The third character is for DOE internal use.

- Example: 370 – Leon County School Board
- Example: 37A – Florida Music Educators Association

For a numerical list of agency names and numbers, please see: [Agency Listing – Numerical](#)
For an alphabetical list of agency names and numbers, please see: [Agency Listing – Alphabetical](#)

The next five characters are used to identify the funding source (DOE grant identifier). The funding source (DOE grant identifier) is a five-character field that indicates the source from which the funds are derived. For federally funded projects, this number consists of three components. The first three digits (# # # # #) denote the program from which the funds are derived; the fourth digit (# # # # #) denotes the state fiscal year for which the DOE's grant is effective; and the last character (# # # # #) is for DOE internal use.

- Example: Fiscal year 2014-15 funding would be # # # 5# and fiscal year 2015-16 funding would be # # # 6#. By using these identifiers, accountability by project is maintained.

Note: This identification device does not apply to non-federal funds since such projects are considered to be effective only for the current fiscal year.

The last five characters are used to identify sub-elements referred to as the project code. The project code is five characters.

- The first character, # # # # #, denotes the last number of the state fiscal year in which the project is issued. For example, for fiscal year 2014-15, the first character is 5 and, for fiscal year 2015-16, it is a 6.
- The second character, # # # # #, denotes the type of payment. For example, C is Federal Cash Advance, Q is Advance Payment, P is Reimbursement with Performance, S is Quarterly Advance to a Public Entity, and D is other (as specified in Terms and Conditions).
- The third character, # # # # #, is a program identifier that can be alphabetical and/or numerical and is assigned at the discretion of the program office.
- The last two characters, # # # # #, are assigned by Grants Management and indicate the sequential order in which an agency's application for a specific funding source is received.

For example, **010-2625A-5CB01** is the project number for Alachua County District School Board, Individuals with Disabilities Education Act (IDEA) funds for fiscal year 2014-2015.

- The first three characters (**010**) identify the agency.
- The next five characters (**2625A**) are the source of funds (IDEA Discretionary) for the 2014-15 fiscal year.
- The last five characters (**5CB01**) identify the sub-elements of the project code.

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- 1st digit identifies the fiscal year – 2014-2015
- 2nd digit identifies the type of payment – Federal Cash Advance
- 3rd digit is assigned by the program office or Grants Management
- 4th and 5th digits indicate the sequential order in which the agency’s application for this funding source was received – 01

The first submission from Alachua County School District for IDEA discretionary funds would be: 010-2625A-5CB01. The second submission for the same agency and the same fund source would be 010-2625A-5CB02.

Project Begins

The requirements related to fiscal and program accountability for subrecipients is found in Section C, Fiscal and Program Accountability.

Section B

Project Amendments

Project amendments may be proposed by the project recipient or by the Department program manager. Amendments will be approved only if the approval procedures described on the following pages are followed. This section applies to all types of state and federal projects issued by the Department.

A project recipient may not begin to expend or obligate federal funds under a project amendment until the latter of the following two dates: (1) the date the Department receives the amendment in substantially approvable form or (2) the date approved by the Department program manager.

Amendment requests must be received by the Department in substantially approvable form prior to the end date of the project indicated on the Project Award Notification form (DOE 200).

The Department reserves the right to waive minor irregularities.

Program and Budget Amendments Requiring DOE Forms

Where applicable laws or rules governing a program or the Request for Proposal (RFP)/Request for Application (RFA) do not expressly stipulate program or budget amendment requirements, project recipients shall obtain prior approval in writing to make any of the following changes to the approved project application:

- Scope, goals, and/or objectives
- Project evaluation scope
- Deliverables
- Work tasks (For example, if a stated objective for the approved project is to provide internal training to selected personnel and, subsequently, the fiscal agent determines that a more efficient means to achieve the objective is through personnel observing best practices at another location, this change would constitute a modification of work task and would require prior written approval from the Department).
- Change in a key person- Types of personnel employed by the project as approved in the original application (For example, if to meet the objectives of the project a technology specialist is needed, prior written approval from the Department is required. If the approved application lists two program specialist positions to meet the objectives of the approved project, and three program specialists are needed, this change is allowable without prior written approval from the Department).
- Disengagement of the project director – If the position responsible for managing/overseeing the project award is disengaged from the project for more than three months, or if there is a 25 percent reduction in time devoted to the project.
- For non-construction projects, sub-granting, sub-awarding, transferring or contracting out of any work (if authorized by law) or otherwise obtaining the services of a third party to perform activities that are central to the purposes of the award. This does not apply to the acquisition of supplies, materials, equipment.

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- Budget revisions that are necessary to implement a program amendment requiring prior approval. All revisions must be reasonable, necessary, allowable, and legal to promote the objectives of the program.
- Budget revisions that will increase the total amount of the project. All revisions must be reasonable, necessary, allowable, and legal to promote the objectives of the program.
- Changes in travel rate(s) based on, Section 112.061(14), Florida Statutes. Documentation must be included with the project amendment and have a detailed description of the budget change.

Prior Approval Amendment Procedures

- Program and budget amendments to approved project applications for all programs shall be prepared by project recipients on the Project Amendment Request form (DOE 150) and the Budget Amendment Narrative form (DOE 151).
- Project recipients shall submit one original signed form, unless otherwise specified.
- Both program and budget amendments shall be signed by the superintendent of the school district or the agency head for other entities. Amendment requests signed by officials other than the superintendent or agency head must include a letter of authorization on behalf of said official attached to the DOE 150 form when the amendment request is submitted.
- For program amendments, project recipients shall describe in detail and justify the type of programmatic changes requested on the Project Amendment Request form (DOE 150).
- For budget amendments, project recipients shall describe in detail the reason for requesting a budget revision on the Project Amendment Request form (DOE 150). All revisions must be reasonable, necessary, allowable, and legal to promote the objectives of the program. Project recipients shall include only the budget items that are being amended with a detailed description of each item on the DOE 151 form. Project recipients shall not be required to submit a revised total budget unless requested to do so by the Department program manager.
- If statutes or rules governing a program expressly stipulate that the program or budget amendment requirements are different from what is stated in Section B, the program manager shall inform potential project recipients of such requirements at the time project applications are invited (RFP or RFA) and/or identified in the special terms and conditions section of the Project Award Notification. The authority for such requirements shall be specified.
- Project recipients are responsible for determining that budget revisions comply with applicable statutes, regulations, rules, and program requirements and for using fiscal control and fund accounting procedures that ensure proper disbursement, of and accounting for, state and federal funds in an accurate and timely manner.
- For all reimbursement with performance projects, any change to the approved deliverables must have prior written approval and any reduction in a deliverable must have a justifiable, corresponding monetary reduction.
- The Project Amendment Request form (DOE 150) requires the original signature of the official who is authorized to legally bind the agency, e.g., superintendent, president, chairperson of the board, or

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their authorized representative , and must be sent to:

Florida Department of Education
Bureau of Contracts, Grants, and Procurement Management Services
332 Turlington Building
325 West Gaines Street
Tallahassee, FL 32399-0400

Amendments for Roll-Forward Funds

A budget amendment to increase the total amount of the award is required when the amount of the increase is \$25 or more than the amount approved in the original allocation plus any estimated roll-forward as specified on the DOE 200. If the estimated roll-forward funds are more than the actual amount certified, an amendment is not required; however, the project recipient must reduce its budget locally to correspond with the reduced project amount.

All Other Amendments

Certain types of amendments do not require submission of a Project Amendment Request form; however, the Department must receive a written request for amendments in the form of a letter, memorandum, or electronic mail. Examples of such requests include those that would:

- Revise project period (request must be received on or before the end date of the current approved project period).
- Change reporting dates, both programmatic and fiscal (request must be received on or before the current approved reporting date).
- Decrease allocation.
- Terminate project.

Summary of Amendments and Information Required

Following is a chart that summarizes the reasons for amendments, the information required from the applicant, and the response from the Department.

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Reason for Amendment	Required of Applicant			Response from DOE
	DOE 150	DOE 151	Written Request	Amendment DOE 200
Change in scope, goals, or objectives	X	X	-	X
Change in project evaluation scope	X	X	-	X
Change in deliverables	X	X	-	X
Change in work task	X	X	-	X
Change in key or types of personnel	X	X	-	X
Disengagement of project director	X	X		X
Obtaining services of third party	X	X	-	X
Budget revision to implement program amendment	X	X	-	X
Increase project amount	X	X	-	X
Revise project period	-	-	X	X
Change reporting dates (program or fiscal)	-	-	X	X
Decrease allocation	-	-	X	X
Terminate program	-	-	X	X

Note: Changes in function and object codes that will not affect any of the criteria addressed in the requirements for Program and Budget Amendments do not require an amendment.

In cases in which 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 is required. Generally, amendments to projects need to be submitted no later than 30 calendar days before the end of the project period; however, exceptions can be made under extraordinary conditions.

Amendment Review and Approval Process

Amendments must be submitted directly to Grants Management to ensure that they meet the following criteria for substantially approvable form (SAF):

- Date of receipt in Grants Management is documented by date-stamp.
- Original signature of the official, who is authorized to legally bind the agency, is on the DOE 150.
- All required forms are received.

After amendments are entered into the database, they are sent to the program office for a compliance review and to ensure that the integrity of the project is maintained. Upon completion of the program compliance review and the technical budget review, if recommended for approval, an amended Project Award Notification is processed in accordance with the project application procedures described in Section A, Project Applications.

Grants Management will provide written notification to the project recipient for amendments that are not approved, stating the reason for such action.

Fiscal and Program Accountability

Project Records

Project recipients shall maintain and use project records sufficient to assure compliance with the program and fiscal requirements of the project and demonstrate project accomplishment, and shall prepare all required reports. Recipients are responsible for determining that all disbursements comply with applicable laws, regulations, statutes, rules, policies, procedures, and program requirements, regardless of the payment method assigned to the project award.

Such records shall include, at a minimum:

- Project management records that document the personnel, equipment, materials, and other resources used in the project.
- The extent to which services or activities were completed as scheduled and the degree to which project objectives or other expected outcomes were obtained.
- The use of fiscal control and fund accounting procedures that ensure proper disbursement of, and accounting for, federal and state funds.
- Fiscal and other business records that document all revenues received through the project and any amendments to the project. All disbursements must be supported by adequate documentation, including, but not limited to, invoices, receipts, payrolls, contracts, time and attendance records, and paid checks.
- Other records that will facilitate an effective audit.
- Bank statements.
- Support of salaries and wages – the standards regarding time distribution are in addition to the standards for payroll documentation (see Other Issues - Personnel Cost - Time Distribution in this section).

Access to such records shall be made available to duly authorized representatives of U.S. governmental agencies, the Florida Department of Education, the Department of Financial Services, and the Auditor General of the State of Florida for program and fiscal auditing and monitoring.

Retention and Access to Records

Requirements related to retention and access to project/grant records, are determined by federal and state laws, rules, and regulations. Federal regulation 2 CFR §200.333 addresses the retention requirements for records that applies to all financial and programmatic records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award. If any litigation, claim, or audit is started before the expiration date of the retention period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

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In Florida, the General Records Schedule GS1-SL for State and Local Agencies (available at <http://dos.myflorida.com/library-archives/records-management/general-records-schedules/>) includes the following requirements related to grant files for recipients:

This record series documents the administration of a grant program, including the application review process and expenditure of grant funds to an entity by a public agency. These files may include, but are not limited to, grant applications; notifications to applicants of award or denial of grant funds; contracts; agreements; grant status, narrative, and financial reports submitted by recipient agencies; and supporting documentation. Grant cycle completion has not occurred until all reporting requirements are satisfied and final payments have been received for that grant cycle.

In Florida, the length of retention for these records is five fiscal years after the completion of the project, provided applicable audits have been released.

Access to records of the grantee and subgrantees and the expiration of the right of access is found at 2 CFR §200.336 (a) and (c), which states:

(a) Records of non-Federal entities. The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, must have the right of access to any documents, papers, or other records of non-Federal entity which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents.

(c) Expiration of right of access. The rights of access in this section are not limited to the required retention period but last as long as the records are retained.

Project Reports

Project recipients shall prepare and submit all reports required by the Department in a timely and accurate manner in accordance with the instructions on the approved Project Award; noncompliance with financial reporting guidelines may delay current funding or have an impact on future funding. All disbursements of state and federal funds must be necessary and reasonable, allocable, consistent with policies and procedures that apply uniformly to both federal and state, be accorded consistent treatment, not be included as a cost or used to meet cost sharing or matching requirements, be adequately documented, allowable, and legal under all financial and programmatic requirements for the operation of the program. Except where otherwise authorized by statutes, cost must meet the criteria outlined in 2 CFR §200.403, in order to be allowable under federal awards. Except for state and local governments and Indian tribes, federal cost must be determined in accordance with generally accepted accounting principles (GAAP). All recipients and sub-recipients of project funds shall maintain legible copies of all invoices, receipts, paid checks, bank statements, time sheets (if applicable) and any other documentation that will set forth details sufficient for a proper pre-audit and post-audit review. All recipients must have written procedures for determining allowability in accordance with Subpart E – Cost Principles of 2 CFR Part 200 and the terms and conditions of the project award.

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Financial Reports

All financial reports and expenditures must be consistent with the approved projects and performance deliverables, and comply with the Department of Financial Services Reference Guide for State Expenditures, available at:

http://www.myfloridacfo.com/aadir/reference_guide/Reference_Guide_For_State_Expenditures.pdf

As required under 2 CFR §200.415, the annual and final fiscal reports or vouchers requesting payment under the Project Award must include a certification, signed by an official who is authorized to legally bind the entity, which reads as follows: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”

Funding Methods

Non-Federally Funded Projects

Non-federally funded projects are appropriated for each fiscal year and the Project Award Notification designates how funds are received. They may be transmitted as an Advance Payment (Q), Quarterly Advance to a Public Entity (S), Reimbursement with Performance (P), or Other (D). Final Project Disbursement Reports (DOE 399) must be submitted with an original signature of the official who is legally authorized to bind the entity by the date specified on the Project Award Notification in complete detail in accordance with the approved project budget. Noncompliance with financial reporting guidelines may have an impact on future funding. The recipient must also attach to the final DOE 399 report a refund check for any funds received but not disbursed.

Any extension to a state-funded project must be based on the need to conduct specific activities as specified in the approved project. All extensions must be approved by the Deputy Commissioner for Finance and Operations or his or her designee.

Federal Cash Advance Projects

Projects funded by federal cash advance allow the recipient to request cash as needed to pay outstanding obligations through the Cash Advance and Reporting of Disbursements System (CARDS).¹ Expenditures for all projects funded by federal cash advance should be reported using CARDS. Adequate documentation must be maintained for reported expenditures, deliverables as stated in the approved project award and the activity reports that tie directly to the deliverables. These expenditures should be reported as they occur until the 20th of each month. CARDS will be turned off at 11:59 pm on the 20th of each month for adjustments and updates to the statewide accounting system. Final Project Disbursement Reports (DOE 399, DOE 499, or DOE 599) must be

¹ CARDS (Cash Advance and Reporting of Disbursements System), is scheduled to be replaced with FLAGS (FLA Grants System). When replaced, all references to CARDS will be FLAGS.

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submitted with an original signature of the official who is legally authorized to bind the entity by the date specified on the Project Award Notification in complete detail in accordance with the approved project. Noncompliance with financial reporting guidelines may delay current funding or have an impact on future funding. Indirect cost charges must be reported for the fiscal year in which they were incurred (the payment type will be C). When a project award and/or disbursements applies to more than one fiscal year a breakout of the indirect cost charges by fiscal year must be indicated.

Project recipients do not have the authority to report disbursements until the Project Award Notification is received. All financial reports and reimbursement checks shall contain the Department's approved project number. Final Project Disbursement Reports (DOE 399, DOE 499, or DOE 599) must have an original signature of the official who is authorized to legally bind the entity and must be sent to:

Department of Education
Bureau of the Comptroller
914 Turlington Building
325 West Gaines Street
Tallahassee, FL 32399-0400

In accordance with federal regulations outlined in the Cash Management Improvement Act (CMIA), cash should be requested no more than three business days from the anticipated date of disbursement.

Cash advance recipients must maintain or demonstrate the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and the disbursement of those funds, and financial management systems that meet the standards for fund control and accountability. Advance payments must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements in carrying out the purpose of the approved program or project. Advance payments must be as close as is administratively feasible to the actual disbursements (2 CFR §200.305(b)).

Federal Cash Advance Reconciliation

The Cash Advance and Reporting of Disbursements' Reconciliation (DOE 026) and supporting instructions will be sent to each agency receiving federal cash advances at the end of each fiscal year. This form is used to reconcile CARDS² to the agency's cash on hand. The DOE 026 form should be completed, signed, and returned to the Department of Education Comptroller's Office no later than November 1 of each year.

Advance Payment (State Grants)

Upon receipt of the Project Award Notification, up to 25 percent may be advanced for the first payment period. To receive subsequent payments, at least 90 percent of the amount advanced must be reported as expenditures on the DOE 399 form with an original signature of the official who is authorized to legally bind the entity and supported by appropriate documents, including but not limited to deliverables as stated in the approved project, activity reports that tie directly to the tasks

² CARDS (Cash Advance and Reporting of Disbursements System), is scheduled to be replaced with FLAGS (FLA Grants System). When replaced, all references to CARDS will be FLAGS.

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performed or deliverables completed for the reporting period, copies of invoices, time sheets, receipts, and paid checks or bank statements which demonstrates the 90 percent of expenditures for the previous period. Each report shall also include, as appropriate, the DOE 300 and DOE 301. These reports should be submitted on a quarterly basis (the payment type will be Q).

Quarterly Advance to Public Entity

For quarterly advances of non-federal funding to state agencies and local educational agencies made in accordance with the General Appropriations Act, the initial advance will be applied to the quarter in which the Project Award Notification is issued, approved and signed. To receive the subsequent (or prior) quarterly payment, a detailed invoice or activity report with tasks performed or deliverables completed for the reporting period as stated in the approved project must be submitted. The recipient must provide a DOE 399 with their final payment request and attach a refund check for any funds received but not disbursed. The final DOE 399 must include the signature of the official who is authorized to legally bind the entity (the payment type will be S).

Other

The funding method “Other” may be used for unique and specific projects at the discretion of the Office of the Commissioner, Grants Management, and the Bureau of the Comptroller. Terms for payment will be described on the Project Award Notification (DOE 200) and the project number will include the payment code “D.” All disbursement reports must be supported by appropriate documents, including but not limited to the deliverables as stated in the approved project, activity reports that tie directly to the tasks performed or deliverables completed for the reporting period, copies of invoices, time sheets, receipts, and paid checks or bank statements. Each report shall also include, as appropriate, the DOE 300 and DOE 301 and reported on the DOE 399 form with an original signature of the official who is authorized to legally bind the entity.

Reimbursement with Performance

Payment will be made upon submission of an invoice along with the appropriate reporting form (DOE 399, DOE 499, or DOE 599), with an original signature of the official who is authorized to legally bind the entity and supported by appropriate documentation, including but not limited to deliverables as stated in the approved project, activity reports that tie directly to the tasks performed or deliverables, copies of invoices, timesheets, receipts, and paid checks or bank statements. Each report shall also include, as appropriate, the DOE 300 and DOE 301. These reports should be submitted monthly (the payment type will be P).

Working Capital Advance

Consistent with 2 CFR §200.305(b) (4), the Department provides certain private non-profit organizations (also known as community-based organizations (CBOs) or faith-based organizations (FBOs) with a payment option known as a “working capital advance.” This type of advance will only be considered if the Department determines that reimbursement is not feasible because the entity lacks sufficient working capital. The procedures and conditions for such advances are described below.

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Procedure - Certain subgrantees (see criteria below) will be authorized to receive working capital advances based on their projected payrolls as follows:

- The amount of the projected payroll will be advanced as a lump sum for the initial two months of the project period (based on the approved project budget for salaries and benefits).
- At the end of the first month, actual payroll documentation from the subgrantee will be submitted with their reimbursement request. Ten percent (10%) of the advanced amount will be deducted from the monthly reimbursement request as repayment; the same method will be applied to all subsequent reimbursement requests until the advance is repaid in full. If reimbursement requests are not submitted at least monthly, then a larger amount may be deducted for repayment.
- At the end of the project period, advances and actual expenditures will be reconciled.
- All other expenditures will be reimbursed according to the Department's procedures.
- Payment periods will be monthly for all types of expenditures (with the exception of the first working capital advance, which will be for a two-month period).
- Any failure to adhere to the monthly schedule or any situation in which a subgrantee fails to expend advances in a timely manner may result in the Department returning the subgrantee to a reimbursement-only method of payment.

Criteria for Determining Eligibility for Working Capital Advances - In order to qualify for participation in the working capital advance payment option, a subgrantee must have:

- Submitted, with its application for current year funding, the Request for Working Capital Advance Payment Option (DOE 960).
- Participated in the program or another DOE grant program for at least one fiscal year with no significant disallowed costs.
- Submitted a current financial statement with its application.
- Provided evidence of a line of credit equal to projected payroll costs for two months or a performance bond in an equivalent amount.

To approve a working capital advance, the:

- DOE Comptroller verifies that the subgrantee is in compliance with required fiscal reporting.
- Bureau of Contracts, Grants, and Procurement Management Services verifies that the subgrantee has completed DOE's mandatory grants fiscal training, is not considered a "high risk" grantee based on risk assessment program, and is not the subject of an ongoing audit or investigation.
- Appropriate DOE program office verifies that the entity is serving an eligible population, program costs have been generally allowable, and that the entity is regularly meeting established performance expectations.

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Financial Disbursement Reports for Nongovernmental Recipients

Project recipients shall submit one legible copy of the appropriate Project Disbursement Report (DOE 399, DOE 499, or DOE 599) bearing an original signature of the official who is authorized to legally bind the entity, to the Department by the 20th of each month following the month of disbursement for reimbursement with performance projects.

- The DOE 399 shall be used for project disbursement reporting in all federal and state projects, except when federal or state reporting requirements necessitate the use of a special purpose form to collect information unique to the program.
- The DOE 499 shall be used for project disbursement reporting for the Adult Education Program.
- The DOE 599 shall be used for project disbursement reporting for the Adult and Youth Migrant Program.

Reports should not reflect multiple months' disbursements. All reports and correspondence shall include the DOE-approved project number. All disbursements of state and federal funds must be reasonable, necessary, allowable, and legal for the operation of the program. Standard size (8-1/2" x 11") computer printouts will be acceptable with prior approval from the Comptroller's Office. Completed forms with the required supporting documentation should be sent to:

Department of Education
Bureau of the Comptroller
914 Turlington Building
325 West Gaines Street
Tallahassee, FL 32399-0400

Any amendment or adjustment to a disbursement report previously submitted to the Department must be submitted via a supplemental report. Adjustments or corrections shall be entered in column 8 (Nonreported Disbursements) and will increase or reduce the amount reported in column 6 on the previous disbursement report. DO NOT submit a report to replace a report already received by the Department.

Project recipients shall submit a final financial report for reimbursement with performance projects by the date specified on the Project Award Notification. Noncompliance with financial reporting may delay current funding or have an impact on future funding. State grant programs require that all advanced funds unexpended at the end of the project period be returned to the Department with the final financial report. All financial reports and reimbursement checks shall include the DOE-approved project number.

Reimbursement with performance requests shall be made using the applicable Project Disbursement Report, the Detail of Salary Expenditures form (DOE 300), and the Detail of Monthly Transactions form (DOE 301), in accordance with the instructions on each form. A cost reimbursement situation does not exist until funds have been disbursed. Incurring a liability (obligation or encumbrance) does not constitute a reimbursable situation.

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Deliverables as stated in the approved project, activity reports that tie directly to the tasks performed or deliverables, legible copies of all invoices or receipts that set forth details sufficient for a proper pre-audit and post-audit review shall be submitted with the reimbursement package (additional documentation such as time sheets and paid checks or bank statements may be required). The invoices and the entries on the detail forms (DOE 300 and DOE 301) should correspond with the agency's account codes listed on the applicable Project Disbursement Report and the approved

budget. **THIS REQUIREMENT APPLIES TO ALL PROJECTS UNLESS SPECIFICALLY EXEMPTED BY THE DEPARTMENT OF EDUCATION COMPTROLLER.**

All claims must be a direct cost to the program, unless there is an approved indirect cost allocation plan on file with the Department Comptroller's Office.

All expenditure reports and corresponding documentation are reviewed by the Comptroller's Office then forwarded to the program manager. The program manager approves the reimbursement request (DOE DFS-02) and certifies that the expenditures are in compliance with the deliverables as stated in the approved project.

Reimbursement Package Checklist

The appropriate DOE 399, 499 or 599, Project Disbursement Report, should be reviewed prior to submission to ensure that the:

- Agency name, program name, approval and termination dates, and total project dollars are listed on the top of the form (lines A-H) and correspond with the information listed on the DOE 200.
- Contact information for the organization's fiscal representative (line J) is included.
- Interim Report or Final Report box is marked.
- Description of disbursement column (3) lists every category corresponding to the project's budget narrative.
- Budget amount column (4) total equals total project dollars.
- Total disbursement column (5) shows sum of what has already been reported plus what is being requested in current package (enter the "as of" date).
- Undisbursed balance column (6) is the difference between budget amount column (4) and the total disbursement column (5).
- Nonreported Disbursements column (7) indicates the expenditures that are being submitted in the reimbursement package. The total amount is the sum of all line items and equals the totals of all the DOE 300s and DOE 301s in the package.
- Totals for columns 5 and 6 should equal total of column 4 (and total project dollars).

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- Report number indicates which invoice/package is being submitted.
- Report bearing the original signature of the official legally authorized to bind the entity.
- Original signed report is placed on top of package.

The DOE 300, Detail of Salary Expenditures, should be reviewed to verify that:

- **ONLY** salaries and Federal Insurance Contributions Act (FICA) contributions are listed.
- The positions are listed on budget narrative for each employee.
- The percentage of time is correctly listed.
- The “amount claimed” column is correctly totaled.

Supporting documentation should include:

- Payroll registers or check stubs that show gross pay and employer portion of FICA contributions.
- Time sheets or Personnel Activity Reports for *all* employees that are not 100 percent funded from this project.
- Copies of paid checks/bank statements.

The DOE 301, Detail of Monthly Transactions, lists **all** other expenditures, including employee benefits other than FICA contributions. The account number should correspond to object codes as listed on the budget narrative. Prior to submitting for payment, the subgrantee should verify the accuracy of the:

- Numbers and dates.
- Total amount of the purchase.
- Requested amount and portion being charged to project.
- Requested amount column total.

Supporting documentation should include:

- Complete copy of the invoice/receipt.
- Breakdown of how requested amount was calculated (if not 100 percent).
- Copy of contract/agreement (for all contractual services).

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- Items related to field trips must include lesson plans/justifications for the trip, as well as an attendance list from the trip.

All travel-related expenses must have a DOE C-676C (travel form) for each traveler signed by the traveler and his supervisor, and:

- A printed map for the computation of mileage, such as the official state road map issued by the Department of Transportation or available through websites.
- A copy of agenda for meetings.
- Copies of receipts (hotel, rental car, gas, tolls, etc.).
- Copies of paid checks or bank statements.

Program Reports

Project recipients shall submit all periodic and final reports as required by the program manager as specified in the Project Award Notification and/or the Request for Proposal (RFP)/Request for Application (RFA). All recipients will report to the program manager on progress and outcomes of the project as described in the approved project. The Department will monitor progress of the project in meeting performance expectations/completion of deliverables using standardized Project Performance Accountability and Reporting Requirements forms as provided in the RFP/RFA and submitted with the application. The Department's forms for Project Performance Accountability and Reporting measure project performance in the categories of:

- Tasks – Specific activities that are required to be performed to complete the Project.
- Scope of Work – Program design narrative on the goals and objectives that will be accomplished.
- Deliverables - Products and/or services that directly relate to a task specified in the Scope of Work. Deliverables must be quantifiable, measurable, and verifiable. Deliverables in most cases are events that trigger payments and are used as verification that services have been rendered in accordance with the grant/project requirements.
- Due Date – Date for completion of tasks.

Performance Goals - Targets the level of performance expressed as a tangible, measurable objective, against which actual achievements can be compared, including a goal expressed as a quantitative standard, value, or rate (2 CFR §200.76).

Performance Measures - Recipients and subrecipients are required to relate financial data to performance accomplishments and when applicable, must also provide cost information to demonstrate cost effective practices (2 CFR §200.301). Performance metrics/measures may be identified as specific quantities of tasks performed or deliverables completed which are used to assess recipient or subrecipient performance or level of accomplishment.

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Financial Consequences – Project awards must include specific language outlining the consequences that would apply should the recipient or subrecipient not perform or reach the specified performance metric/measure as indicated in the awarded project. Often it is indicated that payment will be reduced or withheld for non-performance. The agreement must include the specific methodology for any payment reduction.

Some projects are required to obtain independent, formal, third-party evaluations. Other projects elect to obtain such evaluations. If the proposal or application includes a required or optional third-party evaluation, the Department's Formal Third-Party Evaluation Form (included in the RFP/RFA) must be used.

Audits and Monitoring

Projects/Grants awarded by the Florida Department of Education to sub-recipients will be subject to audits and/or monitoring by the Department as follows.

Audits – Federally Funded Programs

This part is applicable if the recipient is a state or local government or a non-profit organization as defined in 2 CFR §200, Subpart F.

1. In the event that the recipient expends \$750,000 or more in federal awards in its fiscal year, the recipient must have a single audit or program-specific audit conducted in accordance with the provisions of 2 CFR §200, Subpart F and all applicable federal regulations. The audit shall be conducted by an independent auditor in accordance with generally accepted government auditing standards covering financial audits (2 CFR §200, Subpart F).

In determining the federal awards expended in its fiscal year, the recipient shall consider all sources of federal awards, including federal resources received from the Department. The determination of amounts of federal awards expended should be in accordance with the guidelines established by 2 CFR §200.502. An audit of the recipient conducted by the Auditor General in accordance with the provisions of 2 CFR §200, Subpart F, Audit Requirements, will meet the requirements of this part.

2. In connection with the audit requirements, the recipient shall also fulfill the requirements relative to auditee responsibilities as provided in 2 CFR §§200.508 and 200.512.
3. If the recipient expends less than \$750,000 in federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 CFR §200, Subpart F is not required. In the event that the recipient expends less than \$750,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR §200, Subpart F, then the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from recipient resources **not** obtained from federal entities).

Audits – State-Funded Programs

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This part is applicable if the project recipient is a non-state entity as defined by Section 215.97(2), Florida Statutes.

1. In the event that the project recipient expends a total amount of state financial assistance equal to or in excess of \$500,000 in any fiscal year, the recipient must have a state single audit or project-specific audit for such fiscal year in accordance with Section 215.97, Florida Statutes, applicable rules of the Department of Financial Services, and Chapters 10.550 (Local Governmental Entities) or 10.650 (non-profit and for-profit organizations), Rules of the Auditor General. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of Education, other state agencies, and other non-state entities. State financial assistance does not include federal direct or pass-through awards and resources received by a non-state entity for federal program matching requirements.
2. In connection with the audit requirements above, the project recipient shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (non-profit and for-profit organizations), Rules of the Auditor General.
3. If the project recipient expends less than \$500,000 in state financial assistance in its fiscal year, an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the recipient expends less than \$500,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the project recipient's resources obtained from non-state entities).

Pursuant to Section 215.97(8), Florida Statutes, state agencies may conduct or arrange for audits of state financial assistance that are in addition to audits conducted in accordance with Section 215.97, Florida Statutes. In such an event, the state awarding agency must arrange for funding the full cost of such additional audits.

Reports to be Submitted

Copies of reporting packages for audits conducted in accordance with 2 CFR §200, Subpart F shall be submitted, as required by 2 CFR §200.512 by or on behalf of the recipient, directly to each of the following:

- Florida Department of Education
Bureau of Contracts, Grants, and Procurement Management Services
344 Turlington Building
325 West Gaines Street
Tallahassee, FL 32399-0400
- Florida Department of Education's program office at the address stated on the Project Award Notification

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- The Federal Audit Clearinghouse (FAC), in 2 CFR §200, Subpart F, requires the auditee to electronically submit the data collection form described in §200.512(b) and the reporting package described in §200.512(c) to FAC at: [https://harvester.census.gov/facides/\(S\(mqamohbpj0hmyh1r45plpol\)\)/account/login.aspx](https://harvester.census.gov/facides/(S(mqamohbpj0hmyh1r45plpol))/account/login.aspx)

Copies of financial reporting packages shall be submitted by or on behalf of the recipient directly to each of the following:

- Florida Department of Education
Bureau of Contracts, Grants, and Procurement Management Services
344 Turlington Building
325 West Gaines Street
Tallahassee, FL 32399-0400
- Florida Department of Education's program office at the address stated on the Project Award Notification
- Auditor General's Office
401 Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Copies of reports and any management letters shall be submitted by or on behalf of the recipient directly to:

- Florida Department of Education
Bureau of Contracts, Grants, and Procurement Management Services
344 Turlington Building
325 West Gaines Street
Tallahassee, FL 32399-0400
- Florida Department of Education's program office at the address stated on the Project Award Notification
- In response to request by a Federal agency, auditees must submit a copy of any management letters issued by the auditor, 2 CFR §200.512(e).

Any reports, management letters, or other information required to be submitted to the Department of Education pursuant to this agreement shall be submitted timely in accordance with 2 CFR §200, Subpart F, Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (non-profit and for-profit organizations), Rules of the Auditor General, as applicable.

Recipients, when submitting financial reporting packages to the Department of Education for audits completed in accordance with 2 CFR §200, Subpart F or Chapters 10.550 (local governmental entities) or 10.650 (non-profit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient in correspondence accompanying the reporting package.

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Audit Reports for Project Recipients

Project recipients that expend a total of \$750,000 or more per fiscal year in federal funds or \$500,000 or more per fiscal year in state funds must provide to the Department of Education, Bureau of Contracts, Grants, and Procurement Management Services, a copy of their annual audit report completed by a certified public accountant (CPA) or the Florida Auditor General in accordance with 2 CFR §200, Subpart F or the Florida Single Audit Act, Section 215.97, Florida Statutes. Failure to submit audit reports WILL jeopardize the recipient's funding.

Each agency must submit the audit report by the due date and comply with the audit requirements or be considered in noncompliance with state and/or federal requirements. The bureau chief for Contracts, Grants, and Procurement Management Services will notify the respective recipient, the Comptroller, and the appropriate DOE program director if noncompliance is determined. No awards will be issued to any recipient who is not in compliance with audit requirements. It is the responsibility of each program director to notify the appropriate personnel in his or her area when a project recipient is in noncompliance with audit requirements.

When a project recipient is deemed to be in noncompliance, all funding from the Department will be terminated until the noncompliance is corrected.

When eligibility for funding is restored, the bureau chief for Contracts, Grants, and Procurement Management Services will notify the respective recipient, the Comptroller, and the appropriate program director. It is the responsibility of each program director to notify the appropriate personnel in his or her area.

Monitoring

In addition to reviews of audits conducted in accordance with 2 CFR Part §200, Subpart F and Section 215.97, Florida Statutes, monitoring procedures may include, but are not be limited to, on-site visits by the Department staff, limited-scope audits, and other procedures. Federal regulation 2 CFR §200.328 (a) requires that the Department oversee the operations of grant and subgrant-supported activities. As such, the Department must monitor grant- and subgrant-supported activities to assure compliance with applicable federal requirements and to ensure that performance goals are achieved. By entering into this agreement (Project/Grant), the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department. In the event the Department determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by Department staff to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

Disbursements

All disbursements reported must be in compliance with applicable laws, regulations, statutes, rules, policies, procedures, program requirements, and with the Florida Department of Financial Services' (DFS) Reference Guide for State Expenditures, available at

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http://www.myfloridacfo.com/aadir/reference_guide/Reference_Guide_For_State_Expenditures.pdf.

To assure that expenditures are proper and in accordance with the terms and conditions and the approved budget, all financial reports or vouchers requesting payment under a project award must include a certification with the original signature of the official authorized to legally bind the entity, which reads as follows: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the project award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.

Fiscal Adjustments

Credit adjustments are to be reported as a reduction of expenditures. The following procedures describe the appropriate method for corrective actions:

Federal Cash Advance Project – Entitlement

For entitlement projects, if the project is open, the project recipient should decrease expenditures in CARDS³ to the project number to which the corrective action pertains. If the project is closed, the recipient should decrease expenditures reported in CARDS to the current project number.

Federal Cash Advance Project – Discretionary

If the project is open and it is prior to the liquidation date, the recipient should decrease expenditures reported in CARDS to the project number to which the corrective action pertains. If the project is closed or open but past the liquidation date, the recipient should submit a supplemental report on the appropriate form (DOE 399, DOE 499, or DOE 599) to decrease expenditures for the closed project. Once reviewed, the grant accountant will open the project in CARDS and manually post the decrease of expenditures. The agency will then be able to access the project to move the excessive cash advance into another current project.

Reimbursement and Advance Payment Projects

Recipient must submit a supplemental Project Disbursement Report on the appropriate form (DOE 399, DOE 499, or DOE 599) to decrease expenditures for the project, attach a refund check made payable to the Florida Department of Education, and mail it to the DOE Comptroller's Office at the address below.

Questions regarding project status should be addressed to:

Department of Education
Bureau of the Comptroller
914 Turlington Building
325 West Gaines Street

³ CARDS (Cash Advance and Reporting of Disbursements System), is scheduled to be replaced with FLAGS (FLA Grants System). When replaced, all references to CARDS will be FLAGS.

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Tallahassee, FL 32399-0400
(850) 245-0401

Indirect Cost and Administrative Costs

Indirect cost is defined in 2 CFR §200.414, Indirect (F&A) costs.

School Districts - The Florida Department of Education has been given the authority by the U.S. Department of Education to negotiate indirect cost proposals and to approve indirect cost rates for school districts. School districts are not required to develop an indirect cost proposal, but if they fail to do so, they will not be allowed to recover any indirect costs. Amounts from zero to the maximum negotiated rate may be approved for a program or project by the Department of Education's Comptroller. Indirect costs shall only apply to federal projects. Additional information and forms are available at <http://www.fldoe.org/comptroller/>.

State Agencies, Local Governments, Indian Tribal Governments, Universities, Colleges and all Non-Governmental Agencies - The Department will allow state universities, state colleges, private colleges and universities, and non-governmental agencies to charge an indirect cost (administrative and/or overhead) up to eight percent or the agency's restricted rate approved by the appropriate cognizant agency, **whichever is lower**. This rate may be charged on the total direct costs disbursed less the amounts of subcontracts in excess of \$25,000, stipends, tuition and related fees, and items of equipment, alterations, renovations, and flow-through funds ("pass through" to another entity) on projects issued by the Department. This rate is intended to be all-inclusive of typical administrative and overhead costs, including but not limited to, rental of office space, bookkeeping and accounting services, and utilities. In the alternative, the Department will approve an indirect cost rate of eight percent plus the direct charges for typical administrative and overhead costs such as office space rental when such costs can be directly and appropriately allocated to the program. To recover indirect costs above eight percent, agencies other than school districts must furnish to the DOE's Comptroller's Office a copy of their current negotiated restricted indirect cost plan that has been approved by the appropriate cognizant agency. Amounts from eight percent to the maximum negotiated rate may be approved for a program or project by the Department's Comptroller. For agencies that may have indirect cost in excess of the eight percent limit may not charge directly, use to satisfy matching or cost sharing requirements, or charge to another federal award. Indirect costs shall only apply to federal projects.

Indirect Cost vs. Direct Cost for Administrative and Clerical Staff

2 CFR §200.413 (c), the salaries of administrative and clerical staff, should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
4. The costs are not also recovered as indirect costs.

Administrative Fee for Non-Federal Funds

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An administrative fee may be approved by the Department for non-federal projects not to exceed 5 percent of the total cost of the project.

Restrictions on Funds for Administration

Restrictions on the amount or percentage that can be charged to a project's administration, which includes indirect costs, will be specified in the RFP or RFA and reflected in the approved Project Award Notification or amendment approval, when applicable.

Limitations on the Recovery of Administrative Cost

Three major limitations affect how much administrative costs may be recovered. (Note: Indirect costs are available only on federal funds.) These limitations are as follows:

- The negotiated rate on file with the Department is the maximum allowable indirect cost. Rates from zero to the maximum may be approved for a program or project by the Department of Education's Comptroller. Federal or state law or grant conditions may limit the amount of indirect cost or the indirect cost rate. For example, if the recipient has a restricted rate of 5 percent and the law allows only a 3 percent rate of recovery, then the recipient can recover only indirect costs equal to 3 percent of the direct costs. Grant terms and conditions may also exist on some federal awards that prohibit any recovery of indirect costs.
- Recovery of indirect costs on projects is subject to the availability of funds. Most restricted grants are allocated to the state as a block grant in which each recipient is entitled to a maximum project amount. The total direct costs plus indirect costs cannot exceed the maximum entitlement.
- Indirect costs are recovered only to the extent of direct costs incurred. The indirect cost rate is applied to the direct amount expended, not to the project award. Non-recovered indirect cost may be used as local matching funds if matching funds are required. (Assuming that the total indirect costs incurred plus the actual direct expenditures exceed the total amount available to the recipient if the project is a matching funds project, then the excess non-recovered indirect costs may be used as part of the matching funds.)

Other Issues

Davis-Bacon Act, as amended (40 U.S.C. 276a et seq.)

When required by federal program legislation, all construction contracts awarded by the recipients and subrecipients in excess of \$2,000 shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a et seq.) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). Under this act, contractors shall be required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. The recipient shall place a copy of the current prevailing wage determination issued by the Department of

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Labor in each solicitation and the award of a contract shall be conditioned upon the acceptance of the wage determination. The recipient shall report all suspected or reported violations to the federal awarding agency. Department of Labor regulations, rules, and instructions concerning implementation of the Davis-Bacon Act and other labor laws are found at Title 29 CFR Parts 1, 3, 5, 6, and 7.

Equipment/Property

All tangible personal property with a value or cost of \$1,000 or more and having a projected life of one year or more shall be property for inventory purposes (Rule Chapter 69I-72, Florida Administrative Code). A complete physical inventory of all property must be taken at least once each fiscal year.

Small attractive items with a purchase value less than \$1,000, whether classified as equipment, technological item or supplies must be safeguarded. Recipients should have a written policy on how these items will be tracked and accounted for.

Agencies with a policy for recording tangible personal property for inventory purposes, with a threshold less than \$1,000, should follow their policy.

Upon termination of a project, and at the discretion of the Department, all equipment/property purchased with project funds will be transferred to the location(s) specified by the Department and all necessary actions to transfer the ownership records of the equipment/property to the Department or its designee will be taken.

Food - Only applies to District School Boards (other than travel-related meals)

Section 1001.43(2) (g), Florida Statutes, provides for the “use of federal funds to purchase food when federal program guidelines permit such use.” This change allows for the expenditures of food in federal programs if the specific federal program allows it **AND** the district has adopted an appropriate policy, as stated in the legislation requirements. The expenditure of food must be included on the budget form and in the program narrative submitted to the Department for approval with a copy of the district’s adopted policies and procedures.

Interest Income

As required by Section 216.181(16) (b), Florida Statutes, and 2 CFR Part §200.305 (9), project/grant recipients shall remit on an annual basis all interest earned on cash advanced by the Department. The payment shall be submitted to:

Department of Education
Bureau of the Comptroller
914 Turlington Building
325 West Gaines Street
Tallahassee, FL 32399-0400

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Mandatory Disclosures

Recipients must disclose, in a timely manner, in writing to the Department all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting federal project awards. Failure to make required disclosures can result in any of the remedies described in 2 CFR §200.338.

Personnel Cost – Time Distribution

Charges to federal projects for personnel costs, such as salaries and wages, whether treated as direct or indirect costs, are allowable to the extent that they satisfy all the specific requirements of part §200.430, and will be based on payrolls documented in accordance with the generally accepted practices of the local educational agency (LEA) and approved by a responsible official(s) of the LEA.

When employees work solely on a single federal award or cost objective, charges for their salaries and wages must be supported by periodic certifications (at least semi-annually) that the employees worked solely on that program for the period covered by the certification. These certifications must be signed and dated by the employee or a supervisory official having firsthand knowledge of the work performed by the employee.

When employees work on multiple activities or cost objectives (e.g., more than one federal award; a federal award and a non-federal award; an indirect cost activity and a direct cost activity; two or more indirect activities that are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity), the distribution of their salaries or wages will be supported by personnel activity reports or equivalent documents that meet the following standards:

- Reflect an after-the-fact distribution of the actual activity of each employee.
- Account for the total activity for which each employee is compensated.
- Be prepared at least monthly and must coincide with one or more pay periods.
- Be signed and dated by the employee.

The U.S. Department of Education has approved for use in Florida a substitute system for allocating salaries to federal projects. Under this substitute system, the Personnel Activity Reporting System (PARS) may be implemented by school districts so long as it is implemented in accordance with DOE's approved substitute system. This document is available upon request from the Department's Bureau of Contracts, Grants, and Procurement Management Services. When school districts choose to use the substitute system, no variations are allowed without specific written authorization from the Florida Department of Education. School districts choosing not to use the approved substitute system must implement a system that meets all of the requirements of 2 CFR Part 200. School districts choosing to use the DOE substitute system must furnish to the DOE Comptroller's Office the district's policies and procedures, which specify the reporting months as well as the actual time reporting instrument for approval. For each district given authorization to adopt a substitute system, a written approval/agreement will be in effect for the duration of the district's participation in the substitute system or until such time as the requirements change for DOE.

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Note: This does not authorize school districts to consolidate administrative funds except as otherwise stated in the Project Award Notification or to use “teams” as a basis for allocating personnel costs. These methods apply only to the Department.

Procurement and Suspension and Debarment

Under federal regulations, subgrantees cannot make any award, subgrant, or contract at any tier to any party that is debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs. Federal regulation 2 CFR Part 180 (70 FR 51863) requires that all contracts and sub-awards expected to equal or exceed \$25,000, entered into with non-federal entities, be verified to ensure that the recipients are not excluded from receiving federal monies because they are suspended or debarred (see Section D, *General Assurance, Terms, and Conditions for Participation in Federal and State Programs*, for additional information). All federal regulations concerning debarred and suspended parties, including those located at 2 CFR Part 180 must be followed.

Promotional Items

Promotional items, such as (but not limited to) printed pencils and t-shirts, are not an allowable expense. If a program has specific statutory/regularity authority for such items, a written request for approval must be submitted citing the authority. Recipients and/or sub-recipients must obtain written approval from DOE prior to purchasing any promotional items.

Purchasing

All recipients and subrecipients must have documented procurement policies and procedures that meet the requirements of federal and state statutes, rules, and regulations. Under Uniform Administrative Requirements, the procurement standards are located at 2 CFR §§200.317 – 200.326.

Risk Analysis

All recipients of federal and state funded project awards must submit, as appropriate, the DOE 610 form, Risk Analysis for School Districts, State Colleges and State Universities or the DOE 620 form, Risk Analysis for Governmental, Private Entities, Profit and/or Non-Profit Organizations. The submission and approval of this form must be completed for each state fiscal year, prior to a Project Award being issued. An original signature of the agency head is required. (The agency head is defined as the official legally authorized to bind the entity, e.g., superintendent for the school district or the president/chairperson of the board for other agencies).

Supplement, Not Supplant

In accordance with program-specific authorizing laws and regulations implementing those laws, federal funds must generally be used to increase to the extent practical the level of nonfederal funds that would be available in the absence of federal funds, and in no case to replace these nonfederal funds.

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The Stevens Amendment

All federally funded projects must comply with the Stevens Amendment of the Department of Defense Appropriation Act, found in Section 8136, which provides:

When issuing statements, press releases, requests for proposals, bid solicitations, and other documents describing projects or programs funded in whole or in part with federal money, all grantees receiving federal funds, including but not limited to state and local governments, shall clearly state (1) the percentage of the total cost of the program or project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be funded by non-governmental sources.

Travel

Travel of recipients and sub-recipients performed in connection with approved project activities must be in compliance with Section 112.061, Florida Statutes, which covers per diem allowance and travel expenses and the Florida Department of Education's Travel Manual, available at:

<http://www.fldoe.org/core/fileparse.php/5625/urlt/0076987-travelmanual.pdf>

Section 112.061(14), Florida Statutes, Applicability to Counties, County Officers, District School Boards, Special Districts, and Metropolitan Planning Organizations, establishes statutory authority allowing specified entities to establish travel reimbursement rates other than those established by Section 112.061(6)(a), (6)(b), and (7)(d), Florida Statutes. Each entity must comply in accordance with the statute, and include with the project application a copy of the applicable document, e.g., ordinance, resolution, policy, or rule, and have a detailed description on the project budget form.

Section D

General Assurances, Terms, and Conditions for Participation in Federal and State Programs

The Department of Education has developed a "General Assurances" document that must be signed by all agencies and organizations that receive federal or state funds. This is required by:

- Federal regulation 34 CFR §76.301 of the Education Department General Administrative Regulations (EDGAR), which requires a general application for subgrantees/subrecipients for participation in federal programs funded by the U.S. Department of Education that meets the requirements of Section 442 of the General Education Provisions Act (GEPA).
- Applicable federal statutes.
- Applicable regulations of other federal agencies.
 - State laws and regulations pertaining to the expenditure of state funds.

Return to:

Florida Department of Education
Bureau of the Comptroller
325 West Gaines Street
914 Turlington Building
Tallahassee, FL 32399-0400

Community-based organizations, faith-based organizations, independent colleges, and other non-governmental agencies are required to submit the certification page of the General Assurances with an original signature of the official who is legally authorized to bind the entity along with each application submitted to the Department.

Section D

Florida Department of Education General Assurances, Terms, and Conditions for Participation in Federal and State Programs

Authority for Data Collection: 20 USC 1232e (a)

Planned Use of Data: The requirements established in United States Code Annotated, Title 20, Education, Chapter 31, Subchapter III, Section 1232(e), stipulate that “[e]ach local education agency which participates in an applicable program under which federal funds are made available to such agency through a state agency shall submit, to such an agency, a general application containing the assurances set forth in subsection [1232e] (b).” The application shall cover the participation by the local education agency and all other organizations participating in state and federal programs administered by the Florida Department of Education. These assurances are set forth below in the “General Assurances” section.

Instructions: These general assurances will be in effect for the duration of the project it covers. The state agencies or boards administering the projects covered by the application shall not require the submission or amendment of such an application unless required by changes in federal or state law, or by other significant change in the circumstances affecting an assurance in such application. The superintendent, agency head, or other authorized officer must sign the certification and return it to the following address. No payment for project/grant awards will be made by this agency without a current signed General Assurances form on file. For further information, contact the Florida Department of Education, Bureau of the Comptroller, at (850) 245-0401.

Certification:

I, the undersigned official am legally authorized to bind the named agency/organization of the State of Florida, hereby apply for participation in federally funded and/or state-funded education programs on behalf of the named agency/organization below. I certify that the agency will adhere to and comply with the General Assurances, Terms, and Conditions and all requirements outlined in the “Project Application and Amendment Procedures for Federal and State Programs” (Green Book).

Typed Agency Name

Agency Number

Typed Name and Title of Authorized Official
(Agency Head)

I certify that the agency will adhere to each of the assurances contained in this set of *General Assurances, Terms, and Conditions for Participation in Federal and State Programs* as applicable to the project(s) for which this agency is responsible.

Signature (must be original)

Date

Area Code/Telephone Number

Section D

Return original to: Florida Department of Education
Bureau of the Comptroller
914 Turlington Building
325 West Gaines Street
Tallahassee, FL 32399-0400

School districts, state colleges, state universities, and governmental entities are required to have a signed certification page of the General Assurances on file with the Department's Bureau of the Comptroller, bearing the original signature of the current superintendent for school districts or the current agency head/president that has legal authority to bind the agency.

Community-based organizations, faith-based organizations, independent colleges, and other non-governmental entities are required to submit the certification page of the General Assurances with an original signature of the agency head who is legally authorized to bind the entity, along with each application submitted to the Department.

General Assurances

Assurance is hereby given that, to the extent applicable:

- The recipient has the legal authority to apply for the federal/state funding, and the instructional, managerial, and financial capability (including funds sufficient to pay non-federal share of project costs, as applicable) to ensure proper planning, management, and completion of the project described in this/all applications submitted.
- The recipient will administer each program covered by the application in accordance with all applicable laws, regulations, statutes, rules, policies, procedures, and program requirements.
- The recipient will comply with all the requirements in the Department's *Project Application and Amendment Procedures for Federal and State Programs* (Green Book).
- The control of funds provided to the recipient under each program, and title to property acquired with those funds, will be in a public agency, and a public agency will administer those funds and property.
- The recipient will have/establish and maintain a proper accounting system in accordance with generally accepted accounting standards.
- The recipient will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal and state funds paid to that agency under each program. Access to documents, papers, and other such records shall be made available to authorized representatives of U.S. governmental agencies, including but not limited to, the federal awarding agency, Inspectors General, the Comptroller General, the Florida Department of Education, the Florida Department of Financial Services, and the Auditor General of the State of Florida for the purpose of program and fiscal auditing and monitoring.

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- The recipient will submit such reports to the Florida Department of Education and to U.S. governmental agencies as may reasonably be required to enable the Florida Department of Education and U.S. governmental agencies to perform their duties. The recipient will maintain such fiscal and programmatic records, including those required under 20 U.S.C. 1234f, and will provide access to those records, as necessary, for those Departments/agencies to perform their duties.
- To assure that expenditures reported are proper and in accordance with the terms and conditions of the Project Award and approved project budget, the official who is authorized to legally bind the agency/organization agrees to the following certification for all fiscal reports and/or vouchers requesting payment. By signing the “General Assurances, Terms, and Conditions for Participation in Federal and State Programs”, I certify to the best of my knowledge and belief that the reports submitted are true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purpose and objectives set forth in the terms and conditions of the Project Award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.
- To assure that all applications submitted for project/grant funding are proper and in accordance with the terms and conditions outlined in the RFA and/or the RFP, the official who is authorized to legally bind the agency/organization agrees to the following certification. By signing the “General Assurances, Terms and Conditions for Participation in Federal and State Programs”, I certify to the best of my knowledge and belief that all applications submitted are true, complete, and accurate, for the purposes and objectives set forth in the RFA and/or the RFP. 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 false statements, false claims or otherwise.
- The recipient will provide reasonable opportunities for systematic consultation with and participation of teachers, parents, and other interested agencies, organizations, and individuals, including education-related community groups and non-profit organizations, in the planning for and operation of each program.
- Any application, evaluation, periodic program plan, or report relating to each program will be made readily available to parents and other members of the general public.
- For projects involving construction:
 - The project is not inconsistent with the Florida Department of Education’s overall plans for the construction of school facilities.
 - In developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed by the Secretary of Education under Section 794 of Title 28 in order to ensure that facilities constructed with the use of federal funds are accessible to and usable by individuals with disabilities.
 - When required by federal program legislation, all construction contracts awarded by the recipients and subrecipients in excess of \$2,000 shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a et seq.), as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”).

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- The recipient has adopted effective procedures for acquiring and disseminating to teachers and administrators participating in each program, significant information from educational research, demonstrations, and similar projects, and for adopting, where appropriate, promising educational practices developed through such projects. Such procedures shall ensure compliance with applicable federal laws and requirements.
- The recipient will not expend funds under the applicable program to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interests of the purchasing entity or its employees or any affiliate of such an organization.
- The recipient will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.
- The recipient will initiate and complete the work within the applicable time frame after receipt of approval from the awarding agency.
- The recipient will comply with all federal statutes relating to nondiscrimination. (These include but are not limited to Title VI of the Civil Rights Act of 1964 [P.L. 88-352], which prohibits discrimination on the basis of race, color, or national origin; Title IX of the Education Amendments of 1972, as amended [20 U.S.C. 1681-1683 and 1685-1686], which prohibits discrimination on the basis of sex; Section 504 of the Rehabilitation Act of 1973, as amended [29 U.S.C. 794], which prohibits discrimination on the basis of handicaps; and the Age Discrimination Act of 1975, as amended [42 U.S.C. 6101-6107], which prohibits discrimination on the basis of age.)
- The recipient will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
- The recipient will comply with the requirements of the Gun-Free Schools Act of 1994.
- The recipient will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and 2 CFR §200, Subpart F, “Audit Requirements” and/or Section 215.97, Florida Statutes, “Florida Single Audit Act” as applicable.
- The recipient assures that no federally appropriated funds have been paid or will be paid by or on behalf of the recipient to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.
- The recipient will comply with the requirements in 2 CFR Part 180, Governmentwide Debarment and Suspension (Nonprocurement).

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- The recipient certifies that neither it nor its officers is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal Department or agency.
- The recipient certifies that it will maintain a drug-free workplace and will comply with the requirements of the Drug-Free Workplace Act of 1988.
- The recipient will comply with all state and federal requirements, as applicable, for internal controls to ensure compliance with federal and state statutes, regulations, and terms and conditions of the award.
- The recipient will comply with Florida's Government-in-the-Sunshine Law (Chapter 286, Florida Statutes), that provides a right of access to meeting of boards, commissions and other governing bodies of state and local governmental agencies or authorities.
- The recipient will comply with all applicable requirements of all other federal and state laws, statutes, executive orders, regulations, policies, terms and conditions governing each program funded.
- If applicable, the recipient will conduct assessments that are consistent with Section 1111(b) (3) of the No Child Left Behind Act.
- If applicable, the recipient will annually assess students who have been in the United States for three or more consecutive years, and the recipient will annually assess the English proficiency of all participating limited English proficient children, consistent with Section 1111(b)(7) of the No Child Left Behind Act.
- If applicable, after timely and meaningful consultation, the recipient will provide the opportunity for children enrolled in private, non-profit schools, and the educational personnel of such schools, equitable participation in the activities and services provided by these federal funds, and will notify the officials of the private schools of said opportunity. (Educational services or other benefits provided, including materials and equipment, shall be secular, neutral, and non-ideological. Expenditures for such services or other benefits shall be equal [consistent with the number of children to be served] to expenditures for programs of children enrolled in the public schools of the local educational agency.)
- Failure to comply with the General Assurances or any aspect of the *Project Application and Amendment Procedures for Federal and State Programs* (Green Book) may result in more restrictive conditions or project termination.

Terms

Applicant - A school district or other entity seeking a project award from the Florida Department of Education.

Budget - The applicant's financial plan, in terms of accounts and amounts, showing use of funds for carrying out project objectives, services, or activities as found on the budget narrative form (DOE 101) and on other budget documents required by the Florida Department of Education.

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Budget Period - The interval of time into which a project period is divided for budgetary purposes.

Capital Outlay - Equipment, fixtures, and other tangible personal property of a non-consumable and non-expendable nature, the value or cost of which is \$1,000 or more and the normal expected life of which is one year or more (Sections 216.011 and 273.02, Florida Statutes).

Conflict of Interest – Must disclose in writing any potential conflict of interest in accordance with applicable federal and/or state laws or policies.

Disbursement - Payment made in cash, by check, or via other electronic means.

Data Universal Numbering System (DUNS) - Nine-digit number issued by the Dun and Bradstreet Company. This company provides business information for credit, marketing, and purchasing decisions. The federal government's Office of Management & Budget has adopted the use of the DUNS numbers (unique entity identifier), for registering with the System for Award Management (SAM). A non-federal entity is required to have a DUNS number (unique entity identifier), and registered with SAM, in order to apply for, receive, and report on a federal award.

Equipment – A material item of a non-expendable nature, such as a built-in facility, a movable or fixed unit of furniture or furnishings, an instrument or apparatus, a machine (including attachments), instructional skill-training device, or a set of small articles whose parts are replaceable or repairable, the whole retaining its identity and utility over a period of time which is characteristic for items of its class, with a useful life of more than one year.

Mandatory Disclosure – Must disclose, in a timely manner, in writing all violations of criminal law involving fraud, bribery or gratuity violations potentially affecting the project award.

Monitoring – Actions, activities, and practices used by the Florida Department of Education to determine that funds are used and programs are operated in accordance with applicable federal and state statutes, rules, and regulations.

More Restrictive Conditions - Special requirements or restrictions imposed on a project recipient as a condition of project approval by the Florida Department of Education.

Obligations - The amounts for orders placed, contracts awarded, services received, or for similar transactions during the stipulated project period, which will require payment during the same or a future period.

Private, Non-profit Organization - An agency, organization, or institution not under federal or public supervision or control, which is owned by one or more corporations or associations whose net earnings do not benefit and cannot lawfully benefit any private shareholder or entity.

Private, For-Profit Organization - An agency, organization, or institution not under federal or public supervision or control, which is owned by one or more individuals, partnerships, corporations, or associations whose net earnings do or can benefit any private shareholder or entity.

Project - The services, activities, or program that an entity agrees to provide for a specified period of time using state or federal funds awarded to a project recipient.

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Project Application - An entity's request for a project award under state or federal education programs administered by the Florida Department of Education.

Project Award - The approval of a project application as stated in the Project Award Notification sent to project recipients that specifies the amount of funds awarded, the project period, and any special requirements or restrictions to be imposed by the Florida Department of Education.

Project Period - The length of time for which a project has been authorized/awarded.

Project Recipient - The school district, a local education agency (LEA), colleges, universities, public agency [including faith-based organizations (FBOs) and community-based organizations (CBOs)], or non-public agency that has been awarded a project to provide services or activities described in a project application approved by the Florida Department of Education.

Roll-Forward - Unobligated balances of an award or project that are allowed to be continued in subsequent funding periods.

System for Award Management (SAM) - is the Official U.S. Government system that consolidated the capabilities of CCR/FedReg, ORCA, and EPLS. There is NO fee to register for SAM. All applicants must be registered in SAM before submitting an application for federal funding and continue to maintain an active SAM registration with current information at all times during an active award. A valid "unique entity identifier" will be required when applying with SAM (see Data Universal Numbering System (DUNS) for more information regarding the "unique entity identifier"). <https://www.sam.gov/portal/SAM/#1>

Supplies - All personal property (excluding equipment, intangible property, and debt instruments) items of expendable nature that are consumed, worn out, or deteriorated in use or that lose their identity through fabrication or incorporation into a different or more complex unit or substance.

Explanation of Grants Management Requirements

The following section elaborates on certain requirements included in legislation or regulations referred to in the "General Assurances" section. This section also explains the broad requirements that apply to federal program funds.

Accounts and Records

The recipient shall maintain all accounts, records, and other supporting documentation pertaining to all costs incurred and revenues or other applicable credits acquired under each approved project for a minimum of five years (see Section C, Fiscal and Program Accountability, Record Retention, for additional information).

Allowable Costs

In accounting for and expending project/grant funds, a recipient and/or sub-recipient may only charge expenditures to the project award if they are: (a) in payment of obligations incurred during the approved project period; (b) in conformance with the approved project; (c) in compliance with all applicable statutes and regulatory provisions; (d) costs that are allocable to a particular cost

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objective; (e) spent only for reasonable and necessary costs of the program; and (f) not used for general expenses required to carry out other responsibilities of the recipient and/or sub-recipient. All recipients must have written procedures for determining allowability in accordance with Subpart E – Cost Principles of 2 CFR Part 200 and the terms and conditions of the project award.

Amendments

Unless otherwise stated, all project recipients shall use the project amendment requirements and procedures described in the *Project Application and Amendment Procedures for Federal and State Programs* administered by the Florida Department of Education (Green Book), Section B, Project Amendments.

Audits

This part is applicable for all non-Federal entities as defined in 2 CFR §200, Subpart F.

1. In the event that the recipient expends \$750,000 or more in federal awards in its fiscal year, the recipient must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR §200, Subpart F. In determining the federal awards expended in its fiscal year, the recipient shall consider all sources of federal awards, including federal resources received from the Department. The determination of amounts of federal awards expended should be in accordance with the guidelines established by 2 CFR §200, Subpart F. An audit of the recipient conducted by the Auditor General in accordance with the provisions of 2 CFR §200, Subpart F, will meet the requirements of this part.
2. In connection with the audit requirements, the recipient shall also fulfill the requirements relative to auditee responsibilities as provided in 2 CFR §200.508.
3. If the recipient expends less than \$750,000 in federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 CFR §200, Subpart F, is not required. In the event that the recipient expends less than \$750,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR §200, Subpart F, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from non-federal entities).

Audits – State-Funded Programs

This part is applicable if the project recipient is a non-state entity as defined by Section 215.97(2), Florida Statutes.

1. In the event that the project recipient expends a total amount of state financial assistance equal to or in excess of \$500,000 in any fiscal year, the recipient must have a state single or project-specific audit for such fiscal year in accordance with Section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (non-profit and for-profit organizations), Rules of the Auditor General. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department, other state agencies, and other non-state entities.

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State financial assistance does not include federal direct or pass-through awards and resources received by a non-state entity for federal program matching requirements.

2. In connection with the audit requirements above, the project recipient shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (non-profit and for-profit organizations), Rules of the Auditor General.
3. If the project recipient expends less than \$500,000 in state financial assistance in its fiscal year, an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the recipient expends less than \$500,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the project recipient's resources obtained from non-state entities).

Pursuant to Section 215.97(8), Florida Statutes, state agencies may conduct or arrange for audits of state financial assistance that are in addition to audits conducted in accordance with Section 215.97, Florida Statutes. In such an event, the state awarding agency must arrange for funding the full cost of such additional audits.

Reports to be Submitted

Copies of reporting packages for audits conducted in accordance with 2 CFR §200, Subpart F, shall be submitted, as required by 2 CFR §200.512(d), by or on behalf of the recipient directly to each of the following:

- Florida Department of Education
Bureau of Contracts, Grants, and Procurement Management Services
344 Turlington Building
325 West Gaines Street
Tallahassee, FL 32399-0400
- Florida Department of Education's program office at the address stated on the Project Award Notification
- The Federal Audit Clearinghouse (FAC) in 2 CFR §200, Subpart F. requires the auditee to electronically submit the data collection form described in §200.512(b) and the reporting package described in §200.512(c) to FAC at: [https://harvester.census.gov/facides/\(S\(mqamohbpj0hmyh1r45p1po1\)\)/account/login.aspx](https://harvester.census.gov/facides/(S(mqamohbpj0hmyh1r45p1po1))/account/login.aspx)

Copies of financial reporting packages shall be submitted by or on behalf of the recipient directly to each of the following:

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- Florida Department of Education
Bureau of Contracts, Grants, and Procurement Management Services
344 Turlington Building
325 West Gaines Street
Tallahassee, FL 32399-0400
- Florida Department of Education’s program office at the address stated on the Project Award Notification
- Auditor General’s Office
401 Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Copies of reports or management letter(s) shall be submitted by or on behalf of the recipient directly to:

- Florida Department of Education
Bureau of Contracts, Grants, and Procurement Management Services
344 Turlington Building
325 West Gaines Street
Tallahassee, FL 32399-0400
- Florida Department of Education’s program office at the address stated on the Project Award Notification
- In response to requests by a Federal agency, auditees must submit a copy of any management letters issued by the auditor, 2 CFR §200.512(e).

Any reports, management letters, or other information required to be submitted to the Department pursuant to this agreement shall be submitted timely in accordance with Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (non-profit and for-profit organizations), Rules of the Auditor General, as applicable.

Recipients, when submitting financial reporting packages to the Department for audits completed in accordance with 2 CFR §200, Subpart F, or Chapters 10.550 (local governmental entities) or 10.650 (non-profit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient in correspondence accompanying the reporting package.

Davis-Bacon Act, as amended (40 U.S.C. 276a et seq.)

When required by federal program legislation, all construction contracts awarded by the recipients and subrecipients of more than \$2,000 shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a et seq.), as supplemented by Department of Labor (DOL) regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). Under this Act, contractors shall be required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the

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Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. The recipient shall place a copy of the current prevailing wage determination issued by the DOL in each solicitation and the award of a contract shall be conditioned upon the acceptance of the wage determination. The recipient shall report all suspected or reported violations to the federal awarding agency. DOL regulations, rules, and instructions concerning implementation of the Davis-Bacon Act and other labor laws can be found at Title 29 CFR Parts 1, 3, 5, 6, and 7.

Debarment, Suspension, and Other Responsibility Matters

As required by Executive Orders (E.O.) 12549 and 12689, Debarment and Suspension, and implemented at 2 CFR Part 180, for prospective participants in primary covered transactions, as defined in 2 CFR §§180.120, 180.125 and 180.200, no contract shall be made to parties identified on the General Services Administration's *Excluded Parties List System* as excluded from Federal Procurement or Nonprocurement Programs in accordance with E.O.s 12549 and 12689, "Debarment and Suspension." This list contains the names of parties debarred, suspended, or otherwise excluded by agencies, and contractors declared ineligible under statutory or regulatory authority other than E.O. 12549. Contractors with awards that exceed the small purchase threshold shall provide the required certification regarding their exclusion status and that of their principal employees.

The federal government imposes this requirement in order to protect the public interest, and to ensure that only responsible organizations and individuals do business with the government and receive and spend government grant funds. Failure to adhere to these requirements may have serious consequences – for example, disallowance of cost, termination of project, or debarment. To assure that this requirement is met, there are four options for obtaining satisfaction that subgrantees and contractors are not suspended, debarred, or disqualified. They are:

The applicant certifies that it and its principals:

- Are not presently debarred, suspended, proposed for debarment, and declared ineligible or voluntarily excluded from covered transactions by any federal Department or agency.
- Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes; commission of embezzlement; theft, forgery, bribery, falsification, or destruction of records; making false statements; or receiving stolen property.
- Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in this certification.
- Have not within a three-year period preceding this application had one or more public transactions (federal, state, or local) terminated for cause or default.

Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

Drug-Free Workplace (Grantees Other Than Individual)

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As required by the Drug-Free Workplace Act of 1988 and implemented in 34 CFR §§84.200 and 84.610, the applicant certifies that it will continue to provide a drug-free workplace by:

- Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition.
- Establishing, as required by 34 CFR §84.215, an ongoing drug-free awareness program to inform employees about:
 - The dangers of drug abuse in the workplace.
 - The grantee's policy of maintaining a drug-free workplace.
 - Any available drug counseling, rehabilitation, and employee assistance programs.
 - The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
- Requiring that each employee engaged in the performance of the project is given a copy of this statement.
- Notifying the employee in the statement that, as a condition of employment under the project, the employee will:
 - Abide by the terms of the statement.
 - Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.
- Notifying the agency in writing within 10 calendar days after receiving notice of an employee's conviction of a violation of a criminal drug statute in the workplace, as required by 34 CFR §84.205(c)(2), from an employee or otherwise receiving actual notice of employee's conviction. Employers of convicted employees must provide notice, including position title to:

Director, Grants and Contracts Service
U.S. Department of Education
400 Maryland Avenue, S.W. [Room 3124, GSA – Regional Office Building
No. 3]
Washington, D.C. 20202-4571

(Notice shall include the identification number[s] of each affected grant).

- Taking one of the following actions, as stated in 34 CFR §84.225(b), within 30 calendar days of receiving the required notice with respect to any employee who is convicted of a violation of a criminal drug statute in the workplace.
 - Taking appropriate personnel action against such an employee, up to and including termination consistent with the requirements of the Rehabilitation Act of 1973, as amended.
 - Requiring such employee to participate satisfactorily in drug abuse assistance or

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rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.

Making a good-faith effort to maintain a drug-free workplace through implementation of requirements stated above.

DUNS Number - Data Universal Numbering System

The federal government requires organizations to provide a DUNS number (unique entity identifier), and register with the System for Award Management (SAM), as part of their grant applications and proposals. The DUNS number (unique entity identifier), is a nine-digit number issued by the Dun and Bradstreet Company. This company provides business information for credit, marketing, and purchasing decisions. Some entities will also have what is known as “DUNS + 4,” which is used to identify specific units within a larger entity.

Registering for a DUNS number (unique entity identifier), is free of charge with no obligation to purchase any products from the Dun and Bradstreet Company. An authorizing official of the organization should request the number. Generally, it only takes a day to obtain a DUNS number by phone (1-866-705-5711), while applications through the Dun and Bradstreet website can take up to 30 days.

All recipients and sub-recipients funded with federal funds must obtain a DUNS number (unique entity identifier), and register with SAM prior to applying/receiving a Project Award.

EDGAR - Education Department General Administrative Regulations

The federal grant administrative regulations for education (Title 34 CFR Parts 75, 76, 77, 79, 81, 82, 84, 86, 97, 98, and 99), was revised on December 26, 2014, with the implementation of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Grants Guidance), and delete 34 CFR Parts 74, 80, and 85 (Part 85 changed to 2 CFR Part 180) and included the deleted regulations into the Uniform Grants Guidance. Both administrative regulations (EDGAR and Uniform Grants Guidance), apply to all federal projects/awards.

General Education Provisions Act (GEPA) Requirements - Section 427 (Federal Requirement) Equity for Students, Teachers, and Other Program Beneficiaries

The purpose of Section 427 of GEPA is to ensure equal access to education and to promote educational excellence by ensuring equal opportunities to participate for all eligible students, teachers, and other program beneficiaries in proposed projects, and to promote the ability of such students, teachers, and beneficiaries to meet high standards. Further, when designing their projects, grant applicants must address the special needs and equity concerns that might affect the ability of students, teachers, and other program beneficiaries to participate fully in the proposed project.

Program staff within the granting institution must ensure that information required by Section 427 of GEPA is included in each application that the Department funds. *(There may be a few cases, such as research grants, in which Section 427 may not be applicable because the projects do not have individual project beneficiaries. Contact the Government Printing Office staff should you believe a situation of this kind exists.)* In addition, all application packages for discretionary grants and

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cooperative agreements must include the "Notice To All Applicants"(attached) that explains the requirements of Section 427.

The statute highlights **six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, and age.** Based on local circumstances, the applicant can determine whether these or other barriers may prevent participants from access and participation in the federally assisted project, and how the applicant would overcome these barriers.

These descriptions may be provided in a single narrative or, if appropriate, may be described in connection with other related topics in the application. Applicants should be asked to state in the table of contents where this requirement is met.

Department program staff members are responsible for screening each application to ensure that the requirements of this section are met before making an award. If this condition is not met, after the application has been selected for funding the program staff should contact the applicant to find out why this information is missing. Documentation must be in the project file indicating that this review was completed before the award was made. If an oversight occurred, the program staff may give the applicant another opportunity to satisfy this requirement, but must receive the missing information before making the award, 34 CFR §75.231.

All applicants for new awards must satisfy this provision to receive funding. Those seeking *continuation* awards do not need to submit information beyond the descriptions included in their original applications.

Gun Possession

As required by Title XIV, Part F, and Section 14601 (Gun-Free Schools Act of 1994) of the Improving America's Schools Act:

- The applicant certifies that in compliance with Section 1006.13(3) (a), Florida Statutes, any student who is determined to have brought a firearm, as defined in 18 U.S.C. s. 921, to school, any school function, or on any school-sponsored transportation will be expelled, with or without continuing educational services, from the student's regular school for a period of no less than one full year, and referred to the criminal justice or juvenile justice system.
- School boards may assign the student to a disciplinary program or second-chance school for the purpose of continuing educational services during the period of expulsion.
- Superintendents may consider the one-year expulsion requirement on a case-by-case basis and request that the school board modify the requirement if determined to be in the best interest of the student and the school system.

Indirect Cost and Administrative Fees

School District - The Department has been given authority by the U. S. Department of Education to negotiate indirect cost proposals and to approve indirect cost rates for school districts. School districts are required to develop an indirect cost proposal and, if they fail to do so, they will not be allowed to recover any indirect costs. Amounts from zero to the maximum negotiated rate may be

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approved for a program or project by the Department of Education's Comptroller. Indirect costs shall only apply to federal projects.

State Agencies, Local Governments, Indian Tribal Governments, Universities, Colleges and all Non-Governmental Agencies - The Department will allow state universities, state colleges, private colleges and universities, and non-governmental agencies to charge an indirect cost (administrative and/or overhead) up to eight percent or the agency's restricted rate approved by the appropriate cognizant agency, **whichever is lower**. This rate may be charged on the total direct costs disbursed less the amounts of subcontracts in excess of \$25,000, stipends, tuition and related fees, and items of equipment, alterations, renovations, and flow-through funds ("pass through" to another entity) on projects issued by the Department. This rate is intended to be all-inclusive of typical administrative and overhead costs, including but not limited to, rental of office space, bookkeeping and accounting services, and utilities. In the alternative, the Department will approve an indirect cost rate of eight percent plus the direct charges for typical administrative and overhead costs such as office space rental when such costs can be directly and appropriately allocated to the program. To recover indirect costs above eight percent, agencies other than school districts must furnish to the DOE's Comptroller's Office a copy of their current negotiated restricted indirect cost plan that has been approved by the appropriate cognizant agency. Amounts from eight percent to the maximum negotiated rate may be approved for a program or project by the Department's Comptroller. For agencies that may have indirect cost in excess of the eight percent limit may not charge directly, use to satisfy matching or cost sharing requirements, or charge to another federal award. Indirect costs shall only apply to federal projects.

Restrictions on Funds for Administration

Restrictions on the amount or percentage that can be charged to a project's administration (which includes indirect cost) will be reflected in the RFP or RFA and/or in the approved Project Award notification or amendment, where applicable.

Administrative Fee for Non-Federal Funds

An administrative fee may be approved by the Department for non-federal projects not to exceed five percent of the total cost of the project.

Interest Income

Based on Section 216.181(16) (b), Florida Statutes, and 2 CFR Part §200.305 (9), project/grant recipients shall remit on an annual basis all interest earned on cash advanced by the Department.

Lobbying

In accordance with Section 216.347, Florida Statutes, the disbursement of grants and aids appropriations for lobbying is prohibited. The Department may not authorize or make any disbursement of grants and aids appropriations pursuant to a contract or grant to any person or organization unless the terms of the grant or contract prohibit the expenditure of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency. The provisions of this section are supplemental to the provisions of Section 11.062, Florida Statutes, and any other law prohibiting the use of state funds for lobbying purposes.

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As required by Section 1352, Title 31, of the U.S. Code, and implemented in 34 CFR Part 82, for persons entering into a grant or cooperative agreement over \$100,000, as defined in 34 CFR §§82.105 and 82.110, the applicant certifies that:

- No federally appropriated funds have been paid or will be paid by or on behalf of the undersigned to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.
- If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, contracts under grants, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

Monitoring

In addition to reviews of audits conducted in accordance with 2 CFR §200, Subpart F, and Section 215.97, Florida Statutes, monitoring procedures may include, but not be limited to, on-site visits by Department staff, limited scope audits, and/or other procedures. By entering into this agreement (Project/Grant), the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department. In the event the Department determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by Department staff to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer or Auditor General.

More Restrictive Conditions

Project recipients found to be in noncompliance with program and/or fund source requirements or determined to be "high risk" shall be subject to the imposition of more restrictive conditions. (See Section G, Conditions for the Approval of Project Applications and Project Amendments, or the Termination of a Project for additional information.)

Obligations by Project Recipients

Obligations will be considered to have been incurred by project recipients on the basis of

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documentary evidence of binding commitments for the acquisition of goods or property or for the performance of work, except that funds for personal services, for services performed by public utilities, for travel, and for the rental of facilities shall be considered to have been obligated at the time such services were rendered, such travel was performed, and/or when facilities are used.

Ownership of Products—Intellectual Property

The ownership of products resulting from a project, which are subject to intellectual property rights, shall remain with the Department unless such ownership is explicitly waived. The following terms and conditions apply to all grants and project recipients, unless explicitly waived:

- With respect to all products created by the grantee for this project, said materials will be the property of the Department.
- To the extent that any product constitutes a “work” within the meaning of U.S. copyright laws, 17 U.S.C.S. 101, et seq., it shall be a “work for hire.” In the event that a court of competent jurisdiction determines that a product or material is not a work for hire as a matter of law, the contractor shall assign and convey to the Department all right, title, and interest in the product or material and require its employees and subcontractors to do the same.
- The grantee agrees that its employees will not assert any ownership of the product produced under the project. The grantee shall be responsible for acquiring necessary releases or establishing appropriate contract provisions in its dealings with employees and subcontractors in order to secure the Department’s rights.
- Any claim by the grantee of ownership of pre-existing copyrights should be explicitly stated in the project documentation.
- The grantee agrees that if it hires any third party to perform any work on the project, the work shall be on a “work for hire” basis and shall not in any way infringe upon the Department’s ownership of the product.
- The grantee agrees not to convey any rights in the product to a third party.
- If the grantee hires a third party to perform any work that involves the use of pre-existing intellectual content owned by the third party, the third party shall expressly assert its ownership of the content and shall grant the grantee and the Department the non-exclusive license to use the product.
- A licensing agreement or other agreement regarding the use of intellectual property developed under the project may be developed between the Department and grantee in order to further the use of the products in the educational community.

Participation of Private School Students and Staff in Federal Grants

Students and staff of nonpublic schools shall be given an opportunity for equitable participation in activities or services conducted by school districts using federal funds. Appropriate personnel must be aware of, and consult, program-specific guidelines discussed in the applicable program statute,

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regulations, and guidance documents.

Personnel Costs – Time Distribution

Charges to federal projects for personnel costs, whether treated as direct or indirect costs, are allowable to the extent that they satisfy both the Department’s requirements and the specific requirements of 2 CFR §200.430, and will be based on payrolls documented in accordance with generally accepted practices of the local educational agency (LEA) and approved by a responsible official(s) of the LEA.

When employees work solely on a single federal award or cost objective, charges for their salaries and wages must be supported by personnel activity reports (PARs), which are periodic certifications (at least semi-annually) that the employees worked solely on that program for the period covered by the certification. These certifications must be signed by the employee or a supervisory official having firsthand knowledge of the work performed by the employee.

When employees work on multiple activities or cost objectives (e.g., more than one federal project, a federal project and a non-federal project, an indirect cost activity and a direct cost activity, two or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity), the distribution of their salaries or wages will be supported by personnel activity reports or equivalent documents that meet the following standards:

- Reflect an after-the-fact distribution of the actual activity of each employee
- Account for the total activity for which each employee is compensated
- Prepared at least monthly and must coincide with one or more pay periods
- Signed and dated by the employee

The U.S. Department of Education has approved for use in Florida a substitute system for allocating salaries to federal projects. As part of this substitute system, the Personnel Activity Reporting System (PARS) may be implemented by school districts so long as it is implemented in accordance with the Department’s approved substitute system. This document is available upon request from the Department’s Bureau of Contracts, Grants, and Procurement Management Services. When school districts choose to use the substitute system, no variations are allowed without specific written authorization from the Department. School districts choosing not to use the approved substitute system must implement a system that meets all of the requirements of both the Department and 2 CFR §200.430. School districts choosing to use the Department’s substitute system must furnish to DOE’s Comptroller’s Office the district’s policies and procedures, which specify the reporting months, as well as the actual time reporting instrument for approval. For each district given authorization to adopt a substitute system, a written approval/agreement will be in effect for the duration of the district’s participation in the substitute system or until such time as the requirements change for the Department.

Note: This does not authorize school districts to consolidate administrative funds except as otherwise stated in the project award notification or to use “teams” as a basis for allocating personnel

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cost. These methods apply only to the Department.

Project Effective Dates

For federal programs, funds shall be obligated no earlier than the date the project application was received by the Department and determined to be in substantially approvable form or the effective date of the federal grant award, whichever is later.

For state programs, funds shall be obligated no earlier than the effective date of the legislative appropriation, usually July 1.

All Project Award Notifications reflect the beginning and ending dates of the project period and the date for submission of the final expenditure report. All conditions stated in the award notification are considered binding on the project recipient.

Property

Property purchased, in whole or in part, with federal funds shall be used for the purpose of that federal program and accounted for in accordance with applicable federal and state statutes, rules, and regulations, as follows.

Disposition of Equipment - Based on Section 273.055, Florida Statutes, and Rules 69I-72.002, and 69I-73.005, Florida Administrative Code, when original or replacement equipment acquired under a grant or sub-grant is no longer needed for the original project or program or for other activities currently or previously supported by a federal agency, disposition of the equipment will be made as follows:

- Items of equipment with an acquisition cost of less than \$1,000 may be retained, sold, or otherwise disposed of with no further obligation to the awarding agency. Income received from these sales will not be reported to the Department.
- Items of equipment with an acquisition cost in excess of \$1,000 and a useful life of one year or more may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.
- In cases where a grantee or sub-grantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or sub-grantee to take excess and disposition actions.

The Department's policy concerning proceeds received from the sale of property with a current per unit fair market value of \$1,000 through \$5,000 is the net amount received from such sales will remain at the sub-grantee level to be used in the same ongoing program. Funds from such sales will be treated as other program income in the same ongoing program(s). This type of income must be amended into a current year's project in which the sale occurred. It should then be reported on line 11 of the Project Disbursement Report (form DOE 399, DOE 499, or DOE 599) as a total for the fiscal year in which the sale(s) occurred. This identification of income is necessary to meet reporting requirements of the United States Department of Education. Complete documentation for this type of income and expenditures must be maintained for monitoring and auditing purposes. Income from the sale of this type of property should be recorded in the agency's special revenue account as other

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income and identified as such for the federal cash advance reconciliation at the end of each fiscal year. If the agency is no longer receiving funds for the particular project or program, the income from such equipment sales will be returned to the Department to be forwarded to the United States Department of Education.¹ Equipment that was initially purchased with federal funds with a current per-unit fair market value in excess of \$5,000, must be processed in accordance with 2 CFR §200.313(e)(2), with the assistance and written approval of the Department.

Disposition of Real Property - Disposition of real property will be handled on an individual basis. The local educational agency will also coordinate real property dispositions with the program coordinator responsible for the particular project or program from which the real property was purchased. Property purchased entirely with state funds shall meet the minimum requirements of the Auditor General as defined in the County and District Tangible Personal Property publication in addition to local procedures. (See Section F, Program Income, Interest Income, and the Disposition of Equipment, for additional information.)²

Inventory of Property – All project recipients must ensure that a complete physical inventory of all property is taken at least once each fiscal year. Chapter 69I-72.006, Florida Administrative Code.

Protected Prayer in Public Elementary and Secondary Schools

As required in Section 9524 of the Elementary and Secondary Education Act (ESEA) of 1965, as amended by the No Child Left Behind Act of 2001, school districts and other local education agencies must certify annually that they have no policy that prevents or otherwise denies participation in constitutionally protected prayer in public elementary and secondary schools.

Purchasing

All recipients and subrecipients must have documented procurement policies and procedures that meet the minimum requirements of federal and state statutes, rules, and regulations. Under the Uniform Administrative Requirements, the procurement standards are located at 2 CFR §§200.317 – 200.326.

Reporting Requirements—Financial Disbursements

Federal project recipients on cash advance are required to report disbursements using the Cash Advance and Reporting of Disbursements System (CARDS)³ and by submitting a Project Budget Summary and Disbursement Report (DOE 399, DOE 499, or DOE 599) annually for each active project. These reports must be received in the DOE’s Comptroller’s Office by the 20th of the month succeeding the final month in which the disbursements were made. Failure to submit these reports in a timely manner may result in a decrease or delay in the monthly cash advance or loss of funds. Other federal project recipients are required to report in accordance with instructions stated in the Project Award Notification. State project recipients shall submit reports as required by the Department. Audit reports shall be sent in accordance with Section 215.97, Florida Statutes, to:

¹ Upon termination of a project, and at the discretion of the Department, all equipment/property purchased with project funds will be transferred to the location(s) specified by the Department and all necessary actions to transfer the ownership records of the equipment/property to the Department or its designee, will be taken.

² Ibid

³ CARDS (Cash Advance and Reporting of Disbursements System), is scheduled to be replaced with FLAGS (FLA Grants System). When replaced, all references to CARDS will be FLAGS.

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Florida Department of Education
Bureau of Contracts, Grants, and Procurement Management Services
344 Turlington Building
325 W. Gaines Street
Tallahassee, FL 32399-0400

Retention and Access to Records

Requirements related to retention and access to project/grant records, are determined by federal and state laws, rules, and regulations. Federal regulation 2 CFR §200.333, addresses the retention requirements for records that applies to all financial and programmatic records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal or Project award. If any litigation, claim, or audit is started before the expiration date of the retention period, the records must be maintained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

In Florida, the General Records Schedule GS1-SL for State and Local Government Agencies (available at <http://dos.myflorida.com/library-archives/records-management/general-records-schedules/>) includes the following requirements related to grant files for recipients:

This record series documents activities relating to grant-funded projects conducted by the grant recipient, including the application process and the receipt and expenditure of grant funds. These files may include, but are not limited to, grant applications; contracts; agreements; grant status, narrative, and financial reports; and supporting documentation. Project completion has not occurred until all reporting requirements are satisfied and final payments have been received.

The length of retention for these records in Florida is five years after the completion of the project provided applicable audits have been released.

Access to records of the grantee and subgrantees and the expiration of the right of access is found at 2 CFR §200.336 (a) (c), which states:

(a) Records of non-Federal entities. The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, including but not limited to the, Florida Department of Education, Florida Department of Financial Services, and the Auditor General of the State of Florida, must have the right of access to any documents, papers, or other records of non-Federal entity which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents.

(c) Expiration of right of access. The rights of access in this section are not limited to the required retention period but last as long as the records are retained.

Single Audit Act

- If a recipient expends **state** financial assistance equal to or in excess of \$500,000 in a fiscal year,

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that recipient is subject to the requirements of the Florida Single Audit Act (see Resources).

- If the recipient expends **federal** financial assistance equal to or in excess of \$750,000 in a fiscal year, the recipient is subject to the requirements of the Federal Single Audit Act.

Projects/Grants awarded by the Florida Department of Education to subrecipients will be subject to audits and/or monitoring by the Department.

Supplement, Not Supplant

In accordance with program-specific authorizing laws and regulations implementing those laws, federal funds must generally be used to increase, to the extent practical, the level of nonfederal funds that would be available in the absence of federal funds, and in no case to replace these nonfederal funds.

The Stevens Amendment

All federally funded projects must comply with the Stevens Amendment of the Department of Defense Appropriation Act, found in Section 8136, which provides:

When issuing statements, press releases, requests for proposals, bid solicitations, and other documents describing projects or programs funded in whole or in part with federal money, all grantees receiving federal funds, including but not limited to state and local governments, shall clearly state (1) the percentage of the total cost of the program or project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be funded by non-governmental sources.

Travel

All travel performed in connection with approved project activities must be in compliance with the current Section 112.061, Florida Statutes, which covers per diem allowance and travel expenses. The Florida Department of Education's Travel Manual is available at: <http://www.fldoe.org/core/fileparse.php/5625/urlt/0076987-travelmanual.pdf>.

Section 112.061(14), Florida Statutes, Applicability to Counties, County Officers, District School Boards, Special Districts, and Metropolitan Planning Organizations, establishes statutory authority allowing specified entities to establish travel reimbursement rates other than those established by Section 112.061(6)(a), (6)(b), and (7)(d), Florida Statutes. Each entity must comply in accordance with the statute, and include with the project application a copy of the applicable document, e.g., ordinance, resolution, policy, or rule, and have a detailed description on the project budget form.

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

The Uniform Grants Guidance or UGG (2 CFR Part 200), went into effect on December 26, 2014, which consolidated previous requirements from OMB Circulars A-21, A-87, A-89, A-102, and A-110, A-122, A-133 into a uniform set of rules.. The focus for the change, from the Office of

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Management and Budget (OMB) is streamlining the Federal government's guidance on Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards. These regulations are required for all federally funded projects/programs.

Section E

Complaint Procedures

Complaint Procedures for Applicants

- If upon receipt of notice of non-approval of a project application, or other types of notices described in Section G, the district superintendent or agency head desires additional information regarding the decision, the appropriate program office should be contacted for an informal discussion.¹
- If still dissatisfied with the decision, the district superintendent or agency head shall within 30 calendar days of receipt of the notice of disapproval notify the bureau chief of Contracts, Grants, and Procurement Management Services in writing of his/her intent/desire to initiate a complaint.
- The bureau chief of Contracts, Grants, and Procurement Management Services shall review the case and, if necessary, set an informal complaint hearing date that shall be no later than 30 calendar days from the date upon which the agency's letter of complaint was received by the Department.
- The informal hearing shall be conducted by the Department's Assistant Deputy Commissioner for Finance and Operations and the bureau chief of Contracts, Grants, and Procurement Management Services, who shall recommend disposition to the Commissioner.
- Upon examining evidence and testimony received at the hearing, the Department shall notify the agency in writing of the Commissioner's decision within ten calendar days of the hearing's completion. The decision must include notice to the complainant of a point of entry for application of the complainant's remedies under the Florida Administrative Procedures Act.
- Further appeal by the agency shall be subject to applicable requirements and procedures of Chapter 120, Florida Statutes, 34 CFR Part 76, and other rules and regulations that may apply.

¹ For programs referenced in the chart located at 34 CFR §76.401, the applicant is entitled to receive notice and an opportunity for a hearing before the application is disapproved.

Section F

Program Income, Interest Income, and the Disposition of Equipment

Program Income

Program income is gross income earned by the recipient that is directly generated by a federally funded project or earned as a result of the program award. If authorized by federal regulations or the grant agreement, costs incident to the generation of program income may be deducted from the gross income to determine program income.

Program income includes, but is not limited to, income such as:

- Fees for services performed.
- The use or rental of real or personal property acquired with project funds.
- The sale of commodities or items fabricated under a project award.
- License fees and royalties on patents and copyrights.
- Interest on loans made with award funds.

Interest earned on advances of federal funds is not considered program income. Except as otherwise provided in federal awarding agency regulations or the terms and conditions of the award, program income generally does not include interest on grant funds, rebates, credits, discounts, or refunds.

“Program income” includes, but is not limited to, the following:

- **Fees** are sources of funds that are applied to all program participants. Under certain circumstances, funds generated by fees may be considered program income and thus must be treated as such.
- **Donations** are sources of funds that can come from a variety of persons and organizations and, if they are intended for the overall maintenance of the organization sponsoring the program and not for a specific program function, they are most likely not program income. Donations that are not required of all program participants would not be considered program income unless the donations are made specifically to support the federal program.
- **Other** types of receipts may qualify as program income and may require an additional reporting form. A website link(s) will be included in the RFA or RFP for specific program information.

Any donations or fees required from participants and made specifically for the purposes of the program, which are subsequently used for the purposes of the program, must be considered and treated as program income. Any expenditure that is allowable and reimbursable, including but not limited to, administration, overhead, furniture, equipment, etc., is considered to be attributable to the purposes of the program. Thus, fees or donations used to pay for the allowable and reimbursable costs must be considered program income.

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To determine what constitutes program income, how the income was generated is a determining factor. If the income was generated from services performed or items fabricated under the project, the income must be considered program income and treated as such.

Please note that required accounting practices specify that sub-recipients must segregate the revenue received from fees and disclose this during the normal course of their annual audit.

Use of Program Income

Program income may be used in one of three methods: deducted from outlays, added to funds, or cost sharing/matching.

Deducted from Outlays - Generally, program income is deducted from the total project or program allowable costs in determining the net allowable costs on which the federal share of costs is based. Under the deduction method, program income must be used to reduce current costs unless the federal agency gives other authorization. Deduction of program income is the standard requirement unless the recipient obtains prior written approval for another method from the bureau chief of Contracts, Grants, and Procurement Management Services.

Added to Funds - Program income may be added to the project only when prior written approval is obtained from the bureau chief of Contracts, Grants, and Procurement Management Services. If approved, program income still must be used for the purposes and comply with the conditions of the award. Requests should be directed to:

Florida Department of Education
Bureau Chief, Contracts, Grants, and Procurement Management Services
344 Turlington Building
325 West Gaines Street
Tallahassee, FL 32399-0400

Cost Sharing/Matching - When authorized, program income may be used to finance the non-federal share of the project or program. The amount of the project award will remain the same if program income is used for cost sharing or matching.

Interest Income

Project and grant recipients shall promptly, but at least annually, remit all interest earned on cash advanced by the Department.

Disposition of Equipment

Based on the terms and conditions of the project award, Section 273.055, Florida Statutes, and Rules 69I-73.005, and 69I73.005, Florida Administrative Code, when original or replacement equipment acquired under a grant or sub-grant is no longer needed for the original project or program or for other activities currently or previously supported by a federal agency, disposition of the equipment will be made as follows:

- Items of equipment with an acquisition cost of less than \$1,000 may be retained, sold, or

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otherwise disposed of with no further obligation to the awarding agency. Income received from these sales will not be reported to the Department.

- Items of equipment with an acquisition cost in excess of \$1,000 and a useful life of one year or more may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.
- In cases where a grantee or sub-grantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or sub-grantee to take excess and disposition actions.

The Department's policy concerning proceeds received from the sale of property with a current per unit fair market value of \$1,000 through \$5,000 is the net amount received from such sales will remain at the sub-grantee level to be used in the same ongoing program. Funds from such sales will be treated as other program income in the same ongoing program(s). This type of income must be amended into the current year's project in which the sale occurred. It should then be reported on line 11 of the Project Disbursement Report (form DOE 399, DOE 499, or DOE 599) as a total for the fiscal year in which the sale(s) occurred. This identification of income is necessary to meet reporting requirements of the United States Department of Education. Complete documentation for this type of income and expenditures must be maintained for monitoring and auditing purposes. Income from the sale of this type of property should be recorded in the agency's special revenue account as other income and identified as such for the federal cash advance reconciliation at the end of each fiscal year. If the agency is no longer receiving funds for the particular project or program, the income from such equipment sales will be returned to the Department to be forwarded to the United States Department of Education.¹ Equipment that was initially purchased with federal funds with a current per-unit fair market value in excess of \$5,000, must be processed in accordance with 2 CFR §200.313(e)(2), with the assistance and written approval of the Department.

Disposition of Real Property

Disposition of real property will be handled on an individual basis. The local educational agency will also coordinate real property dispositions with the program coordinator responsible for the particular project or program from which the real property was purchased. Property purchased entirely with state funds shall meet the minimum requirements of the Auditor General as defined in the County and District Tangible Personal Property publication, in addition to local procedures.²

¹ Upon termination of a project, and at the discretion of the Department, all equipment/property purchased with project funds will be transferred to the location(s) specified by the Department and all necessary actions to transfer the ownership records of the equipment/property to the Department or its designee will be taken.

² Ibid.

Section G

Conditions for the Approval of Project Applications and Project Amendments or the Termination of a Project

The Department may impose special conditions on the project recipient for approval of project applications or project amendments or implementation of existing projects when auditing or monitoring or pre-award review findings, including but not limited to the risk assessment,¹ demonstrate that an agency is in substantial non-compliance with either of the following:

- Program or fiscal requirements for state or federally funded projects
- State statutes or rules pertaining to educational programs or services

Special Conditions

Special conditions or restrictions may include, but are not limited to:

- Imposing more restrictive conditions on a project recipient for project operations, or imposing more reporting requirements for approval of a project application or project amendment.
- Making an agency ineligible to receive discretionary funds.
- Early termination of an existing project.

Information that the Department may assess in a review for determination can include:

- Organizational structure and governance.
- Managerial and financial capacity, and key program personnel.
- Financial references, including banking, investments, and pension plan administrators.
- Past federal and state award experience, including whether the agency had any disallowances, was designated as high risk, or had any award suspensions or terminations.
- Current awards.
- Pending lawsuits.
- Federal Employer Identification Number, DUNS number and SAM (CAGE code).

The Department can also request numerous documents in the review, including but not limited to: proof of organizational status, by-laws, financial policies and procedures (including accounting and cost policies, purchasing procedures, and property management procedures), a balance sheet, and certifications.

¹ Additional information regarding the pre-award risk assessment is located in Section A and on the DOE 610 and DOE 620 forms, as appropriate.

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More Restrictive Condition for Approval of Project Applications or Project Amendments or Implementation of Existing Projects

For federal grant programs, 2 CFR §200.207 authorizes the Department to impose special grant or sub-grant conditions if the recipient is determined to be a “high risk.” For state grant programs, Section 1001.10(6) (i), Florida Statutes, authorizes the Commissioner of Education to prepare, for the State Board of Education approval, “forms and procedures as are necessary to be used by district school boards and all other educational agencies to assure uniformity, accuracy, and efficiency in the keeping of records, the execution of contracts, the preparation of budgets, or the submission of reports.”

More restrictive requirements and procedures may be imposed on an agency as the result of:

- Fiscal and/or programmatic non-compliance findings from the Department’s auditing or monitoring activities.
- Findings based on audits conducted by the Auditor General of the State of Florida, federal audit teams, a Certified Public Accountant, or other authorized agencies such as the Department of Financial Services.
- Failure to conform to terms and conditions of previous awards and/or a history of unsatisfactory performance or other irresponsible action.
- Failure to pay invoices timely and/or report disbursements to the Department, as required in the project or project amendment.
- Failure to comply with the project’s performance measures/deliverables, as required in the project or project amendment.
- Failure to comply with the administrative responsibilities/requirements of the project.
- A determination that the agency is not financially stable.
- A determination that the agency is otherwise not responsible.
- A determination that the agency is “high risk.”

More restrictive conditions that may be imposed on a project recipient include, but are not limited to:

- Requiring additional or more detailed financial or programmatic information than provided in the initial project application.
- Requiring additional and/or more detailed information for project amendments.
- Requiring revision of existing local project record procedures or the development of additional records to document project activity.

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- Submission of more detailed reports and/or more frequent reports and/or additional documentation of project performance.
- Reduction in the funding of future projects, and/or restrictions on the use of funds allocated for a specific function and/or object, and/or repayment of funds.
- Requiring additional documentation for reimbursement of disbursements.
- Changing method for disbursement of funds (e.g., from cash advance to reimbursement with performance).
- Additional project monitoring.
- Requiring the recipient to obtain technical or management assistance.
- Other measures deemed necessary to assure compliance with fiscal and program requirements.

Such conditions may be imposed on either an individual project or on an agency-wide basis, depending on the scope and severity of non-compliance findings.

Agency Ineligibility for Discretionary Project Application Approval

School districts or other agencies may not receive approval for discretionary program funding when either of the following occurs:

- Auditing or monitoring findings based on uniform established criteria, court proceedings, or other reviews required by statute or rule determine that a school district or other agency is in substantial non-compliance with state and/or federal requirements pertaining to an educational program or service that is the basis for the discretionary program.
- A follow-up to a prior project or monitoring visit that resulted in a school district or other agency being placed on more restrictive conditions reveals that the necessary corrective actions have not been taken.

Early Termination of an Existing Project

Early termination or withholding of funds may be imposed on any recipient when federal or state auditing or monitoring activities reveal that the project recipient has not complied with the terms and assurances, certifications, or other project conditions agreed to at the time of initial project application or subsequent amendment approval. A project may be terminated for fiscal and/or programmatic non-compliance.

Department Review and Determination Process

High risk determinations and/or auditing or monitoring findings shall be forwarded to the bureau chief of Contracts, Grants, and Procurement Management Services, who shall coordinate the follow-up activities.

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The project recipient shall be notified in writing of the nature of the conditions/restrictions, reason for imposing the conditions/restrictions, the corrective action which must be taken before the conditions/restrictions will be removed, and the time frame for completing the corrective action. The project recipient will be given the opportunity to respond to the findings and proposed special condition(s) and/or request for reconsideration of the conditions/restrictions imposed. The recipient shall have a maximum of 15 working days to submit a response.

The response will be reviewed by a team which shall include appropriate staff from the program office(s), the Comptroller's Office, and the Grants Management Office. Following the review, a recommendation of action to be taken on the recipient's response will be forwarded to the Deputy Commissioner of Finance and Operations.

If the Deputy Commissioner of Finance and Operations concurs with the recommendation, a written notice of the restrictive condition(s) shall be sent to the recipient. Included in this notice shall be the instructions for requesting an informal hearing.

If the recipient requests an informal hearing within the timeline prescribed in the notice, such hearing shall be conducted within 30 calendar days of the date of the request. Based on the results of the hearing, a recommendation shall be made by the Deputy Commissioner of Finance and Operations to the Commissioner of Education. If the recommendation is approved by the Commissioner, a Commissioner's Order shall be forwarded to the recipient and copied to the Deputy Commissioner of Finance and Operations for implementation as directed. Implementation of the Order may include, but is not limited to, the following:

- Issuance of a revised Project Award Notification.
- Temporarily withholding cash payments pending correction of the deficiency.
- A notice of corrective actions that must be taken to remove the restrictive conditions.
- Disallowance of the cost of the activity or action not in compliance.
- Addition of the agency to the registry of agencies ineligible to receive approval of discretionary program funding.
- Whole or partial suspension or termination of the current award(s) not in compliance.

If the recommendation is not approved by the Commissioner, a written notice shall be sent to the recipient and the Deputy Commissioner of Finance and Operations.

Section H

Forms

Below is a listing of the Department's applicable grant-related forms and their number and purpose, and a listing of applicable URLs.

Form Number and Name	Purpose	URL
DOE 026 Distributive Aid Cash Advance Reconciliation	Reconciliation form to be completed by recipients of cash advance	DOE 026 Distributive Aid Cash Advance Reconciliation
DOE 100A Project Application	To apply for a project with one funding source only	Form will be included with each RFA/RFP issued.
DOE 100B Project Application	To apply for a project with multiple funding sources	Form will be included with each RFA/RFP issued.
DOE 101 Budget Narrative Form	Submitted with original project application; function codes required as specified in RFA or RFP	Form will be included with each RFA/RFP issued.
DOE 101S Budget Narrative Form	Submitted with original project application; function codes required as specified in RFA or RFP	Budget Narrative Form - DOE 101S - for Discretionary projects of >\$35,000 (DOE101S)
DOE 150 Project Amendment Request	Signature page that must be attached to DOE 151	Project Amendment Request (DOE150)
DOE 151 Budget Amendment Narrative Form	To request changes to original project budget	Budget Amendment Narrative Form (DOE 151)

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Form Number and Name	Purpose	URL
DOE 300 Detail of Salary Expenditures	Reimbursement project request for salary expended	DOE 300 Detail of Salary Expenditures
DOE 301 Detail of Monthly Transactions	Reimbursement project request for transaction expenses other than salary	DOE 301 Detail of Monthly Transactions
DOE 399 Project Disbursement Report	Project recipient detail of expenditures for all projects, state and federal, with the exception of the Adult Education program and the Migrant Farmworkers Program	DOE 399 Project Disbursement Report
DOE 499 Project Disbursement Report	Project recipient detail of expenditures for the Adult Education Program	DOE 499 Project Disbursement Report (Adult Education Program)
DOE 499A Program Income Summary Worksheet	Project recipient detail of program income for the Adult Education Program	DOE 499A Program Income Summary Worksheet (Adult Education Program)
DOE 599 Project Disbursement Report	Project recipient detail of expenditures for the Migrant and Seasonal Farmworkers Program	DOE 599 Project Disbursement Report (Adult Migrant Program)
DOE 610 Risk Analysis, Federal and State Grant Funding, Florida School Districts, State Colleges, State Universities, and State Agencies	Required to be submitted and approved prior to receiving state or federal funding.	DOE 610 Risk Analysis, Federal and State Grant Funding, Florida School Districts, State Colleges, State Universities, and State Agencies

Section H

Form Number and Name	Purpose	URL
<p>DOE 620 Risk Analysis, Federal and State Grant Funding, Governmental¹ and Non-Governmental Agencies</p> <p>¹Governmental does not include state agencies</p>	<p>Required to be submitted and approved on an annual state fiscal year. Includes, but not limited to, community-based organizations (CBO), faith-based organizations (FBO), independent colleges, and county and city governments applying for state or federal funding</p>	<p>DOE 620 Risk Analysis, Federal and State Grant Funding, Governmental and Non-Governmental Agencies</p>
<p>DOE C-676 Voucher for Reimbursement of Travel Expenses</p>	<p>To request reimbursement for detailed travel expenses in compliance with Section 112.061, Florida Statutes, Chapter 691-42, Florida Administrative Code, State Chief Financial Officer memoranda, and the rules of the Department of Education</p>	<p>DOE C-676 Voucher for Reimbursement of Travel Expenses after July 1, 2006 DOE C676-C Voucher for Reimbursement of Travel Expenses – Out of State</p>
<p>DOE C-676C Authorization to Incur Travel Expense</p>	<p>To request prior approval to travel and to provide estimated costs related to the travel</p>	<p>DOE C-676C Authorization to Incur Travel Expense</p>
<p>DOE 960 Working Capital Advances</p>	<p>Request for working capital advances for community-based (CBO) or faith-based (FBO) organizations. Request must be submitted with the current year application for funding</p>	<p>DOE 960 Working Capital Advances</p>

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Accrual Basis - An accounting method in which revenues and expenses are identified with specific periods of time, such as a month or year, and are recorded when they are earned or incurred without regard to the date of receipt or payment of cash; distinguished from cash basis.

Accrued Expenditures - The charges incurred by the recipient during a given period requiring the provision of funds for goods and other tangible property received; services performed by employees, contractors, sub-grantees, subcontractors, and other payees; and other amounts becoming owed under programs for which no current services or performance are required, such as annuities, insurance claims, and other benefit payments .

Accrued Income - The sum of earnings during a given period from services performed by the recipient and goods and other tangible property delivered to purchasers and amounts becoming owed to the recipient for which no current service or performance is required by the recipient.

Acquisition - Taking ownership of property, receiving the property as a gift, entering into a lease-purchase arrangement, or leasing the property. The term includes processing, delivery, and installation of property (34 CFR §77.1).

Acquisition Cost - For equipment, the net invoice unit price of the property including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty, or protective in-transit insurance, shall be included or excluded from the unit acquisition costs in accordance with the agency's regular accounting practices.

Administrative Requirements - The general practices that are common to the administration of the grant/project, such as financial management and accountability, reporting, equipment management, and retention of records. These are distinguished from "programmatic" requirements, which concern matters that can be treated only on a program-by-program or grant-by-grant basis, such as kinds of activities that can be supported by grants/projects under a particular program.

Administrative Cost - All direct and indirect costs associated with the management of grant programs. Often, the administrative costs are capped by the grantor at a certain percentage.

Advanced Payment - A payment that a federal awarding agency or pass-through entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes (2 CFR §200.3).

Advanced Payment Projects (State-Appropriated) - Upon receipt of the Project Award Notification, up to 25 percent may be advanced for the first payment period. To receive subsequent payments, at least 90 percent of the amount advanced must be reported on the DOE 399 and supported by appropriate documents, including but not limited to copies of invoices, time sheets, receipts, and paid checks or bank statements. Each report shall also include, as appropriate, the DOE 300 and DOE 301. These reports are required to be submitted on a monthly basis. (The payment type will be Q.) (Advance payment is not

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generally available for federally funded projects due to the restrictions of the Cash Management Improvement Act.)

Allowable Cost - Expenditures under a grant/project that are specifically permitted, (or not specifically prohibited), by law, regulation, or guidance from the Office of Management and Budget, federal accounting standards, or other authoritative sources. The cost incurred is reasonable; necessary; allocable; conforms with any limitations or exclusions set forth in the federal or state cost principles or in the award notification as to the type or amount of cost; consistent with regulations, policies, and procedures; accorded consistent treatment as a direct or indirect cost; determined in accordance with generally accepted accounting principles; and not included as a cost in any other award.

Applicant - A school district or other agency seeking a project award from the Department.

Application - A request for financial support of a project, program, or activity submitted on specific forms and in accordance with the Department's instructions.

Appropriations legislation - A law passed by Congress to provide a certain level of funding for a grant program in a given year.

Approval or Authorization - Official documentation to show evidence of consent for a specific request.

Approved Budget - The financial plan for expenditure for a grant supported project, program, or activity.

Assurances - A written statement submitted by an applicant, normally included with an application, indicating that the applicant will abide by particular requirements if funded.

Audit - An independent financial and/or performance review of any public or private person or organization entrusted with public resources. The review is to attest that the recipient was responsible in applying those resources efficiently, economically, and effectively to achieve the purpose for which the resources were furnished.

Audit Resolution - The process of resolving audit findings, including but not limited to, those related to management, and systems deficiencies and monetary findings (i.e., questioned costs).

Award - The document that provides DOE funds to a recipient to carry out an approved program or project (based on an approved application). The term is sometimes used interchangeably with "project" or "grant."

Awarding Agency -

- With respect to a grant, the federal agency.
- With respect to a sub-grant, the party that awarded the sub-grant.
- With respect to a state appropriation, the state agency awarding the funds.

Board of Directors - An organized body of advisors with oversight responsibility.

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Budget - The applicant's financial plan, with accounts and amounts showing use of funds for carrying out project objectives, services, or activities as found on the budget narrative form (DOE 101 or DOE 101S) and on other budget documents required by the Department.

Budget Period - An interval of time (usually 12 months) during which a project period is divided for budgetary and funding purposes.

CBO - A community-based organization is a private, non-profit organization that is representative of a community or significant segments of a community and that provides education, vocational education or rehabilitation, job training, or internship services and programs. CBOs include neighborhood groups and organizations, community action agencies, community development corporations, tribal governments, and organizations serving Native Alaskans and Indians.

CFDA - Catalog of Federal Domestic Assistance (see www.cfda.gov/). A publication and database that lists the grants and assistance programs of all federal agencies and gives information about a program's authorization, fiscal details, guidelines, eligibility requirements, program contracts, application, and award process.

CFDA Number - The number assigned to a federal program in the Catalog of Federal Domestic Assistance.

CFR - Code of Federal Regulations (see www.access.gpo.gov/nara/cfr/). A compilation of all final regulations issued by federal agencies, published annually and divided by numbered "titles."

CAGE Code - Commercial And Governmental Entity is a five-character ID code which is used throughout the government and provides a standard method of identifying a given legal entity at a specific location.

CARDS - The Cash Advance and Reporting Disbursement System is used by the Department to process requests for federal cash advances and for the reporting of disbursements.

Carryover - Unobligated funds remaining at the end of any budget period that may be authorized to carry forward to another budget period to cover allowable costs of a project that will continue under the same project award into a subsequent budget period in the next fiscal year. Obligated, but not liquidated, funds are not considered carryover.

Cash Basis - An accounting method in which revenues and expenses are recorded on the books of account when received and paid, without regard to the period in which they are earned or incurred; distinguished from accrual basis.

Cash Contributions - The grantee's cash outlay, including the outlay of money contributed to the grantee or sub-grantee by other public agencies and institutions and private organizations and individuals. When authorized by federal legislation, federal funds received from other assistance agreements may be considered as grantee or sub-grantee cash contributions.

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Certification - A statement signed by an applicant or grantee as prerequisite for receiving state and/or federal funds indicating that the applicant: 1) meets or will adhere to certain conditions and 2) will undertake or not undertake certain actions.

Certified Public Accountants - Those individuals or firms licensed by the state and meeting the qualification standards included in “Generally Accepted Government Auditing Standards” (GAGAS) for performing independent audits.

Cognizant Agency - For indirect cost, the agency designated to carry out the responsibilities for reviewing, negotiating, and approving cost allocation plans, and indirect cost proposals. The US Department of Education delegated this responsibility to FDOE for Florida school districts.

Commingling - To deposit or record funds in a general account without the ability to identify each specific source of funds for any expenditure. Under this general definition, commingling is prohibited (34 CFR §303.123).

Competition - An objective review process that applications undergo, in which the applications are evaluated against established review criteria and scored and rated accordingly.

Comptroller’s Office - The Florida Department of Education’s Bureau of the Comptroller.

Consortium Agreement - A formal agreement, whereby a project is carried out by a recipient and one or more other organizations that are separate legal entities.

Contract - Any written agreement between two or more parties as a legal instrument by which an entity purchases property, goods or services needed to carry out the project or program, except “grant agreement” and “subaward” (2 CFR §§200.51 and 200.92).

Contact Person (DOE) - The Department’s representative for the program, who may also serve as the program administrator or grant officer.

Continuation Project - Written authorization to continue an approved project that may or may not provide additional funding for a subsequent budget period.

Contracted Services - A written agreement between a recipient and a third party to acquire goods and/or services.

Cost - An amount paid or to be paid as determined on a cash, accrual, or other basis acceptable for a purchase.

Cost Allocation Plan - document that identifies, accumulates, and distributes allowable direct and indirect cost to cost objectives. The plan also identifies the allocation methods used for distribution of cost objectives, on the basis of relative benefits received.

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Cost Analysis - The breakdown and verification of cost data proposed in an application budget, including evaluating specific elements of costs and examining them to determine their necessity, reasonableness, and whether they are allowable pursuant to the applicable federal and state cost principles and other governing requirements.

Cost Sharing or Matching - The value of the third party, in-kind contributions and the portion of the costs of a federally assisted project or program not borne by the federal government (2 CFR §§200.29 and 200.306).

Cost-Type Contract - A contract or subcontract under a grant in which the contractor or subcontractor is paid on the basis of the costs it incurs, with or without a fee.

Data - Specific information or facts that are collected, such as date of entry into a program, age, or reading level. Sources of data may include attendance records, referrals, assessments, or interviews. A data item is usually a discrete or single measure.

Debarment - An action taken by a debarring official to exclude a person from participating in covered transactions. A person so excluded is “debarred” (2 CFR §180).

Deadline Date - The receipt date by the funder for an application to be considered for funding.

Deliverables - Products and/or services that directly relate to a task specified in the grant/project. Deliverables must be quantifiable, measurable, and verifiable. Deliverables in most cases are events that trigger payments and are used as verification that services have been rendered in accordance with grant/project requirements.

Department -

- The Florida Department of Education – when referenced in the *DOE Project Application and Amendment Procedures for Federal and State Programs* (Green Book) and DOE documents.
- The United States Department of Education – when referenced in OMB and the Code of Federal Regulations.

Direct Cost - Costs that can be identified specifically with a particular final cost objective.

Disallowed Cost - Charges to a project or program determined to be unallowable, in accordance with the applicable federal or state cost principles or other terms and conditions contained in the award.

Disbursement - Payment made in cash or by check.

Disbursement Report - State and federal project recipients are required to submit the applicable “Disbursement Report” form (DOE 499 for Adult Education Programs, DOE 599 for the Adult and Youth Migrant Programs, or DOE 399 for all other programs) at the completion of each active project period. These reports are to be received in the Department’s Comptroller’s Office by the 20th of the month succeeding the close of the

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project period. The disbursement report may be required more often depending on the type of funding awarded.

Discretionary Funds - Federal or state programs funded based on specific criteria established. These funds may be competitive or non-competitive.

DOE - Refers to the Florida Department of Education (see www.fl DOE.org).

DUNS Number - The Data Universal Numbering System is a system developed and regulated by Dun and Bradstreet, Inc. (D&B) that assigns a unique nine-digit numeric identifier, referred to as a “DUNS number,” to a single business entity. The federal government’s OMB has adopted the use of the DUNS number as a way to track how federal grant money is awarded and disbursed. This unique entity identifier is required in order to apply for, receive, and report on a federal award.

e-Grants - A term for the Department’s electronic grants initiative and website that permits applicants and grantees to do business with the Department over the Internet. It includes the web-based modules: e-application, e-Reader, e-Reports, e-Administration, and e-Payments.

ED - The United States Education Department (see www.ed.gov/).

Elementary School - A day or residential school that provides elementary education, as determined under state law (34 CFR §77.1(c)).

Encumbrance - A commitment to restrict available funds within a governmental agency, accomplished through internal processes or procedures.

Entitlement Funds - Federal and state funding for specific purposes and requirements in accordance with a specified formula or procedure with no discretion in modifying the purpose or total calculated amount. Included are programs to which a specific state appropriation is made for a specific purpose to be awarded to one or more selected districts, state colleges, universities, groups of districts, or other eligible agencies.

Equipment - A material item of a non-expendable nature, such as a built-in facility, a movable or fixed unit of furniture or furnishings, an instrument or apparatus, a machine (including attachments), instructional skills-training device, or a set of small articles whose parts are replaceable or repairable, the whole retaining its identity and utility over a period of time which is characteristic for items of its class (Chapter Eight, Section V of *Financial and Program Cost Accounting and Reporting for Florida Schools*).

ESEA - Elementary and Secondary Education Act.

Evaluation - The systematic collection of information about a program/project to answer important questions about activities, barriers, characteristics, and outcomes of a program/project.

Expenditures (Outlays) - Charges made to the project or program that may be reported on a cash or accrual basis. For reports prepared on a cash basis, outlays are the sum of actual cash

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disbursement for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the amount of cash advances and payments made to contractors and sub-grantees. For reports prepared on an accrued expenditure basis, outlays are the sum of actual cash disbursements; the amount of indirect expenses incurred; the value of in-kind contributions applied; and the new increase or decrease in the amounts owed by the grantee for goods and other property received, for services performed by employees, contractors, sub-grantees, subcontractors, and other payees; and other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.

Expiration Date - The date specified in the project award notification signifying the end of the current budget period, after which the recipient does not have authority to obligate funds.

Federal Cash Advance - Cash is advanced through the Cash Advance and Reporting of Disbursements System (CARDS). Expenditures for projects funded by federal cash advance should be reported using CARDS and should be reported as they occur until the 20th of each month. Cash Management Improvement Act cash should be requested no more than three business days from the anticipated date of disbursement. (The payment code will be C.)

Federal Cash Advance Reconciliation - The Cash Advance and Reporting of Disbursements System Reconciliation (DOE 026) and supporting instructions are sent to each agency receiving federal cash advances at the end of each fiscal year. This form is used to reconcile CARDS to the agency's cash on hand.

Federal Financial Assistance - Assistance that non-federal entities receive or administer in the form of: grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, which does not include amounts received as reimbursement for services rendered to individuals.

Federal Register - A daily compendium of federal regulations and notices, including announcements or Request for Proposals (RFPs) for a grant award.

Federal Employer Identification Number (FEIN) - Also known as the Employer Identification Number, the EIN is a nine-digit number assigned by the Internal Revenue Service to Business entities operating in the US. Apply online at [http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-\(EIN\)-Online](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online)

Fiscal Year -

- Federal fiscal year – a period beginning on October 1st and ending on the following September 30th (34 CFR §77.1)
- State fiscal year – a period beginning on July 1st and ending on the following June 30th

Fixed Charges - Contributions of the grantee to fringe benefits and similar costs, but only those associated with salaries and wages that are charged as indirect costs, which include: (a) retirement, including state, county or local retirement funds, Social Security, and pension

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payments; (b) unemployment compensation payments; and (c) property, employee, health, and liability insurance (34 CFR §76.566).

Funding Cycle - The sequence of activities for awarding a project which may include: announcement of availability of funds; deadline for submitting an application; review and approval process; and the method and timelines for the release of funds.

Funding Priorities - Specific initiatives a funding agency requires to be in an application in order to be considered for funding. Priorities may be generated based on federal/state laws or requirements or a specific area or activity on which a program is focusing.

GEPA - The General Education Provisions Act (34 CFR §77.1) (see <http://www.ed.gov/legislation/ESEA02/pg122.html>).

Generally Accepted Accounting Principles - Generally accepted auditing standards are issued by the American Institute of Certified Public Accountants (AICPA).

Government - Refers to a state or local government or a federally recognized Indian tribal government.

Grant - Award of financial assistance, including cooperative agreements in the form of money, or property in lieu of money by the federal government to an eligible grantee. The term does not include technical assistance, which provides services instead of money or other assistance in the form of revenue sharing, loans, loan guarantees, interest subsidies, insurance, or direct appropriations. Also, the term does not include assistance such as a fellowship or other lump sum award, for which the grantee is not required to account.

Grant Award Notification - An official binding document signed by the authorized official of the awarding agency. The award notification outlines all the terms and conditions of the grant award.

Grant Period - Refers to the time frame during which allowable activities and disbursements may be allowed for a grant/project.

Green Book - *Project Application and Amendment Procedures for Federal and State Programs* (<http://www.fl DOE.org/finance/contracts-grants-procurement/grants-management/project-application-amendment-procedur.stml>).

Guidelines - Procedures outlined in a document that should be followed as specified.

High Risk - A recipient that is at high risk of financial instability, inadequate management systems, or failure to perform based on prior history or poor business practices.

In-Kind Contributions - “Third party in-kind contributions” means the value of non-cash contributions provided by non-federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies, and other expendable property, and the value of the goods and services directly benefitting and specifically identifiable to the project or program (34 CFR §74.2).

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Independent Auditor - An auditor who is a certified public accountant or a federal, state, or local government audit organization that meets the general standards specified in Generally Accepted Government Auditing Standards (GAGAS). The term “auditor” does not include internal auditors of non-profit organizations.

Indian Tribe - Any Indian tribe, band, nation, or other organized group or community, including any Alaskan Native village or regional or village corporation (as defined in, or established under, the Alaskan Native Claims Settlement Act) that is recognized by the United States as eligible for the special programs and services provided by the United States to Indians because of their status as Indians.

Indirect Cost - Cost incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. The term “indirect cost,” as used herein, applies to costs of this type originating in the grantee Department, as well as those incurred by other Departments in supplying goods, services, and facilities. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect cost within a grantee Department or in other agencies providing services to a grantee Department. Indirect cost pools should be distributed to benefiting cost objectives on bases which will produce an equitable result in consideration of relative benefits derived.

Indirect Cost Rate Agreement - A formal written and signed agreement between an organization and its respective cognizant agency that specifies the treatment of indirect costs based on an approved plan.

Indirect Cost Rate Proposal - The documentation prepared and submitted by an organization to the appropriate cognizant agency for review and negotiations in establishing an approved indirect cost rate.

Internal Control - A plan of organization under which employees’ duties are so arranged, and records and procedures so designed, as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. For example, under such a system, work is subdivided so that no one employee performs a complete cycle of operations. The procedures to be followed are definitely laid down and such procedures call for proper authorizations by designated officials for all actions to be taken (Chapter Eight, Section V of *Financial and Program Cost Accounting and Reporting for Florida Schools*).

LEA (Local Educational Agency) -

- A public board of education or other public authority legally constituted within a state for either administrative control of or direction of, or to perform service functions for, public elementary or secondary schools in:
 - a city, county, township, school district, or other political subdivision of a state; or
 - such combination of school districts or counties a state recognizes as an administrative agency for its public elementary or secondary schools.

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- Any other public institution or agency that has administrative control and direction of a public elementary school or secondary school.
- As used in 34 CFR Parts 400, 408, 525, 526, and 527 (vocational education programs), and the term also includes any other public institution or agency that has administrative control and direction of a vocational education program (34 CFR §77.1).

Liabilities - Debt or other legal obligations arising out of transactions that are payable but not necessarily due. (Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrances were established have been rendered or received.) (*Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter Eight, Section V*)

Local Government - A county, municipality, city, town, township, local public authority (including any public and Indian housing agency under the United States Housing Act of 1937), school district, special district, intrastate district, council of governments (whether or not incorporated as a nonprofit corporation under state law), any other regional or interstate government entity, or any agency or instrumentality of a local government.

Major Federal Assistance Program - The auditor must use a risk-based approach to determine which Federal programs are major program in accordance with 2 CFR §200.518.

Matching or Cost Sharing - The portion of a project cost not paid with federal funds. Costs used to satisfy matching or cost-sharing requirements are subject to the same policies that govern allowable costs under the approved budget.

Monitoring - Florida Department of Education activities that ensure that funds are used and programs are operated in accordance with applicable federal and state laws, rules, and regulations. The assessment process may include, but is not limited to, reviewing information gathered from various required reports, audits, site visits, and other sources.

More Restrictive Conditions - Special requirements or restrictions imposed on a project recipient as a condition of project approval by the Florida Department of Education.

MOU - Memorandum of understanding is an agreement developed and executed among parties that specify roles in a joint operation.

Non-Federal Share - The portion of a project/grant cost not borne by the federal government.

Non-profit - As applied to an agency, organization, or institution, the term “non-profit” means that it is owned and operated by one or more corporations or associations whose net earnings do not benefit, and cannot lawfully benefit, any private shareholder or entity (34 CFR §77.1).

Objective - A specific statement that explains how a goal will be measured, accomplished, and analyzed.

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OESE - Refers to the United States Department of Education, Office of Elementary and Secondary Education.

OELA - Refers to the United States Department of Education, Office of English Language Acquisition.

OMB - Refers to the United States Office of Management and Budget, that is a branch of the federal government that oversees procurement, financial management, and regulation policies (see www.omb.gov).

OMB Circulars - Office of Management and Budget's, policy documents that include the administration of federal grants.

OSERS - Refers to the United States Department of Education, Office of Special Education and Rehabilitative Services.

Obligations - The amounts for orders placed, contracts awarded, goods and services received, or similar transactions during the stipulated project period that will require payment during the same or a future period.

Organization - A group of people organized to accomplish a common goal or set of goals.

Outlays (Expenditures) - Charges made to the project or program that may be reported on a cash or accrual basis. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses incurred, the value of in-kind contributions applied, and the amount of cash advances and payments made to contractors and sub-grantees. For reports prepared on an accrued expenditure basis, outlays are the sum of actual cash disbursements; the amount of indirect expenses incurred; the value of in-kind contributions applied; and the new increase or decrease in the amounts owed by the grantee for goods and other property received for services performed by employees, contractors, sub-grantees, subcontractors, and other payees; and other amounts becoming owed under programs for which no current services or performance are required, such as annuities, insurance claims, and other benefit payments.

Partnerships - Organizations that help each other meet their respective or common goals, without making substantial changes in the services they provide.

Performance Funding - Funding based on the timely submission of deliverables according to the specifications negotiated between the grantor and the grantee.

Performance Indicators - A target level of performance expressed in measurable terms, against which actual achievement can be compared.

Performance Measures - A characteristic or metric that can be used to assess the performance aspects of a program or project.

Performance Report - A report of the specific activities that the recipient completed based on an approved project/program agreement.

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Post-Test - A test or measurement taken after a program, project, service, or intervention takes place. It is compared with the results of a pre-test to demonstrate the effects or changes as a result of the program, service, or intervention being evaluated.

Preschool - The educational level from a child's birth to the time at which the state provides elementary education (34 CFR §77.1).

Pre-Test - A test or measurement taken before a program, project, service, or intervention begins. It is compared with the results of a post-test to demonstrate the effects of the program, service, or intervention being evaluated. A pre-test can be used to obtain baseline data.

Prior Approval - Documentation evidencing consent prior to incurring specific costs.

Private, Non-profit Organization - An agency, organization, or institution, not under federal or public supervision or control, that is owned by one or more individuals, partnerships, corporations, or associations whose net earnings do or can benefit any private shareholder or entity.

Program Income - Gross income earned by the recipient or sub-recipient that is directly generated by a grant-supported project, program, or activity, or earned as a result of the project award.

Program Office (DOE) - The staff that conducts the daily task of administering state and/or federal programs.

Project - The services or activities that an agency agrees to provide for a specified period of time using state or federal funds awarded to a project recipient.

Project Application - An entity's request for a project award under state or federal education programs administered by the Florida Department of Education.

Project Award Notification - An award of federal or state funding issued by the Florida Department of Education to an eligible recipient. The document (DOE 200) specifies the amount of funds awarded the project period, and any special requirements or restrictions to be imposed along with other requirements of the award.

Project Period - The length of time for which a project has been financially and programmatically authorized.

Project Recipient - The organization, school district, public agency, or non-public agency that has been awarded a project from the Florida Department of Education and is responsible and accountable for the use of the funds provided for the performance, services, and activities described in a project application. The recipient is the entire legal entity, even if a particular component of the agency is designated in the award notification. The term includes "sub-grantee."

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Quarterly Advances to Public Entity - Quarterly advances of non-federal funding to state agencies and local educational agencies made in accordance with the General Appropriations Act. All disbursements must be properly documented and reported monthly on the DOE 399 form in accordance with the approved budget. The recipient must maintain detailed documentation supporting all requests for advances and disbursements received. The recipient must also attach to the final DOE 399 report a refund check for any funds received but not disbursed. (The payment code will be S.)

RFA - Refers to a Request for Application that is used in non-competitive programs.

RFP - Refers to a Request for Proposal that is generally used in seeking applications that are competitive.

Real Property - Land, including land improvements, structures, and appurtenances, but not movable machinery and equipment are considered real property.

Reasonable Cost - A cost whose nature or amount does not exceed that which would be incurred by a prudent person under the circumstances prevailing when the decision was made to incur the cost.

Reimbursement with Performance Projects - A payment made upon submission of an invoice (DOE 399, DOE 499, or DOE 599), supported by appropriate documentation, including but not limited to, copies of invoices, time sheets, receipts, and cancelled checks or bank statement plus documentation of the completion of performance objectives as stated in the approved project. Each report shall also include, as appropriate, the DOE 300 and DOE 301. These reports are required to be submitted in accordance with the schedule outlined in the approved Project Award Notification. (The payment code will be P.)

Retention of Records and Access - Records shall be maintained for the periods prescribed by applicable state and federal statutes and rules (See “General Records Schedule for State and Local Government Agencies” at <http://dos.myflorida.com/library-archives/records-management/general-records-schedules/>.)

Roll-Forward - Unobligated balances of an award or project that are allowed to be continued in subsequent funding periods.

SAM (System for Award Management) - is the Official U.S. Government system that consolidated the capabilities of CCR/FedReg, ORCA, and EPLS. There is NO fee to register for SAM. All applicants must be registered in SAM before submitting an application for federal funding and continue to maintain an active SAM registration with current information at all times during an active award. A valid “unique entity identifier” will be required when applying with SAM (see Data Universal Numbering System (DUNS) for more information regarding the “unique entity identifier”). <https://www.sam.gov/portal/SAM/#1>

SEA (State Educational Agency) - The State Board of Education or other agency or officer primarily responsible for the supervision of public elementary and secondary schools in a

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state. In the absence of this officer or agency, it is an officer or agency designated by the governor or state law (34 CFR §77.1).

Secondary School - A day or residential school that provides secondary education as determined under state law. In the absence of state law, the U.S. Secretary of Education may determine with respect to that state whether the term includes education beyond the twelfth grade (34 CFR §77.1).

Set-aside - Funds that are reserved for a specific purpose.

Sub-grant - An award of financial assistance in the form of money, or property in lieu of money, made under a grant by a grantee to an eligible sub-grantee. The term includes financial assistance when provided by contractual legal agreement, but does not include procurement purchases, nor does it include any form of assistance that is excluded from the definition of “grant agreement” in 2 CFR §200.51.

Sub-grantee - The government or other legal entity to which a sub-grant is awarded and that is accountable to the grantee for the use of the funds provided.

Sub-recipient - An entity that receives a sub-award from a recipient or another sub-recipient under an award of financial assistance to carry out a program and is accountable to the recipient or sub-recipient for the use of the funds provided by the sub-award. This does not include an individual that is a beneficiary of such a program. A sub-recipient may also be a recipient of other federal awards directly from a federal awarding agency. Guidance on distinguishing between a sub-recipient and a vendor is provided in 2 CFR §200.330.

Substantial Progress - Refers to a level of accomplishment that a recipient must make in its project during a budget period that produces measurable and verifiable evidence that the activities undertaken complied with those objectives agreed upon.

Supplies - An item of expendable nature that is consumed, worn out, or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance (Chapter Eight, Section V, *Financial and Program Cost Accounting and Reporting for Florida Schools*).

Suspension - An action taken by a suspending official that immediately prohibits a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulations (48 CFR chapter 1) for a temporary period, pending completion of an agency investigation and any judicial or administrative proceedings that may ensue. A person so excluded is suspended. (2 CFR §180.1015)

TAPS Number (TAPS - Ttracking Applications) - A unique number assigned to each RFP/RFA, which is approved for distribution and will correspond with all projects issued.

Target Area - Refers usually to a geographic area, such as a city, county, school district(s), school service area, or certain census tracts.

Target Population - Refers to a designated group targeted to receive direct assistance.

Glossary

Termination - Permanent withdrawal of the authority to obligate previously awarded grant funds before that authority would otherwise expire. It also means the voluntary relinquishment of that authority by the grantee or sub-grantee.

Terms of a Grant or Sub-grant - All requirements imposed on a grant or sub-grant, whether based on laws, policy, regulations, or other documents referenced in or specified in the project award notification. In addition to the general terms and conditions, the Project Award Notification may include other conditions that are considered necessary to attain the award's objectives.

Third-Party In-Kind Contributions - The value of non-cash contributions directly benefiting a grant-supported project or program that is provided by non-federal third parties to the sub-recipient under the project without charge. In-kind contributions may be in the form of real property, equipment, supplies and other expandable property, and other goods and services directly benefiting and specifically identifiable to the project.

Total Project or Program Cost - The total allowable costs (both direct and indirect) incurred by the recipient to carry out a grant-supported project. Total project or program costs include costs charged to the award and costs borne by the recipient to satisfy a matching or cost sharing requirement.

Unallowable Cost - A cost specified by law or regulation, federal or state cost principles, or in the terms and conditions of the award that may not be reimbursed under the project.

Unpaid Obligations - The amount of obligations incurred by the recipient that has not been paid (for financial reports prepared on a cash basis) or the amount of obligations incurred by the recipient for which an outlay has not been recorded (for reports prepared on an accrual basis).

Withholding of Payment - An action taken, after appropriate administrative procedures have been followed, that restricts a recipient's ability to access project funds.