

Adult Migrant Programs and Services

Monitoring Policies, Procedures, and Protocols



2012-2013
Florida Department of Education
Division of Career and Adult Education

ADULT MIGRANT PROGRAM AND SERVICES POLICIES, PROCEDURES, AND PROTOCOLS 2012-13

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INTRODUCTION

The Florida Department of Education, Division of Career and Adult Education (Division), Quality Assurance and Compliance Section, in concert with the Adult Migrant Program and Services Section, has developed Monitoring Policies, Procedures, and Protocols. Programs and services will be monitored to support the operation of the United States Department of Labor (USDOL), Workforce Investment Act (WIA) Title I, Section 167 grant, Farmworker Jobs and Education Program (FJEP). The primary purpose of this system is to ensure that the FJEP's goals and standards are met.

SECTION 1 - GENERAL PROVISIONS

Purpose: The purpose of this section is to define the role, authority, philosophy, and support of the Division of Career and Adult Education's responsibility to design, develop and implement a comprehensive Monitoring System for its Federally-funded grants.

A WAY OF WORK

The Florida Department of Education (FLDOE), Division of Career and Adult Education (Division), in carrying out its roles of leadership, resource allocation, technical assistance, monitoring, and evaluation is required to oversee the performance and regulatory compliance of recipients of Federal and state funding.

The Quality Assurance and Compliance section is responsible for the design, development, and evaluation of a comprehensive system of quality assurance including monitoring. The Adult Migrant Program and Services Section will implement the monitoring system. Changes must be reviewed by the Director of Quality Assurance and Compliance. The role of the Monitoring System is to assure financial accountability, program performance and quality, and regulatory compliance. As stewards of Federal and state funds, it is incumbent upon the Division to monitor the use of WIA Title I, Section 167 grant funds and regulatory compliance of providers on a regular basis.

PURPOSE OF MONITORING

The purpose of monitoring is to identify the specific areas in which a provider is in compliance or non-compliance with Federal law and regulations, state statutes and rules, the Office of Management and Budget (OMB) circulars, and/or conditions of the grant(s). The timely identification of non-compliance provides a framework to make changes that are expected to result in programs becoming more efficient and effective. However, a comprehensive and multi-dimensional Quality Assurance System is a foundation for continuous improvement of services and systems both internally and externally. Our commitment to excellence supports accountability, collaboration, targeted technical assistance, continuous improvement, and positive systemic change.

Monitoring protocols will address performance and compliance.

AUTHORITY

The Florida Department of Education receives Federal funding from the United States Department of Labor for the Farmworker Jobs and Education Program.

The authorizing legislation for the National Farmworker Jobs Program is found under Title I, Section 167 of the Workforce Investment Act: <http://www.doleta.gov/usworkforce/wia/act.cfm>.

The WIA regulations that apply to the programs funded under WIA section 167 include:

- a. 20 CFR part 669;
- b. The general administrative requirements found at 20 CFR, part 667, including the regulations concerning Complaints, Investigations and Hearings found at subpart E through subpart H, which cover programs under WIA section 167;

- c. The regulations codifying the common rules implementing Office of Management and Budget (OMB) Circulars, which generally apply to Federal programs carried out by State and local governments and nonprofit organizations at 29 CFR parts 95, 96, 97, and 99, as applicable.

FLDOE awards sub grants to eligible providers to administer local programs. FLDOE must monitor providers to ensure compliance with Federal requirements, including Florida's approved Program Plan for Migrant and Seasonal Farmworker Programs as specified in WIA, Section 167.

OMB Circular A-133 - Subpart D--Federal Agencies and Pass-Through Entities, §____.400 Responsibilities. ... "(d) Pass-through entity responsibilities. A pass-through entity shall perform the following for the Federal awards it makes:...(3) Monitor the activities of sub recipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved."

§215.86, Florida Statutes (F.S.), —Management system and controls.—Each state agency and the judicial branch as defined in §216.011, F.S., shall establish and maintain management systems and controls that promote and encourage compliance; economic, efficient, and effective operations; reliability of records and reports; and safeguarding of assets. Accounting systems and procedures shall be designed to fulfill the requirements of generally accepted accounting principles."

§1008.32, F.S., addresses the responsibility of the State Board of Education for oversight and enforcement relative to compliance.

The Project Application and Amendment Procedures for Federal and State Programs (Green Book) apply to the grants and are located at <http://www.fl DOE.org/comptroller/gbook.asp>.

OPERATIONAL STANDARDS - ROLES AND RESPONSIBILITIES

The Office of Management and Budget (OMB) Circular A-133 requires that the FLDOE, Division of Career and Adult Education, monitor the activities of sub grantees or providers, to ensure the performance goals are achieved and Federal funds are expended for authorized purposes. Monitoring will support compliance with Federal laws and regulations, state statutes and rules, and the provisions of an approved grant award.

Designated staff is expected to coordinate and complete compliance monitoring in accordance with the system requirements. Staff is required to render impartial and unbiased judgments in the review of provider compliance with the terms and conditions specified in the approved grant award, as well as applicable state and Federal laws.

Staff is expected to demonstrate, model, and reinforce the values of integrity, accountability, quality, urgency, responsiveness, personal responsibility, courtesy, collaboration, and innovation. Staff will demonstrate these values at all times in their interactions with co-workers, supervisors, providers and other stakeholders; in their personal contributions for work assignments and projects; and when representing the Division and the Florida Department of Education.

PROFESSIONAL DEVELOPMENT

In order to ensure the consistent interpretation and application of the components of the Monitoring System, it is appropriate to provide training to internal and external customers.

Training will be provided to internal Division staff. The participation of representatives of other Division staff is an asset to any monitoring process. Training content and application is crucial to both internal and external customers. The content will be available through various media to ensure access for all interested parties.

Providers will receive training via conference calls regarding the monitoring activities and procedures specific to the visit. Presentations at conferences may be provided.

SECTION 2 - PROVIDER SELECTION

Purpose: The purpose of this section is to identify how providers are selected for specific monitoring strategies.

The Risk Assessment Process is used to identify the order of onsite monitoring visits for FJEP providers each year, but all FJEP providers will be monitored on an annual basis per US Department of Labor guidance.

Various sources of data are used throughout the implementation of the monitoring system. The monitoring component of the system is risk-based. Risk Assessment is a process used to evaluate variables associated with the grants and assign a rating for the level of risk to the Florida Department of Education and the Division of Career and Adult Education. A Risk Matrix, identifying certain operational risk factors, is completed for each provider. The results of the Risk Assessment process and consideration of available resources are used to determine one or more appropriate monitoring strategy(ies) to be implemented. The FJEP grants must be monitored annually; the Risk Assessment will determine the order and/or frequency of onsite visits. Unique circumstances may contribute to the addition or postponement of onsite monitoring for some agencies. All or designated agencies may be required to complete a self-assessment and/or be subject to a desk review at any time.

DATA REVIEW

The level of compliance and performance of services delivered by each provider requires continuous monitoring. Data is key accountability tool used to measure past and present performance. The review of data is an integral part of the activities which will support the monitoring strategy for service providers. Following are some of the data sources that may be used to assess provider's performance:

- Grant Application including Assurances
- Project Disbursement Report (DOE 599)
- Project Amendment Request(s)
- Auditor General Audit Reports
- Community-Based Organizations' (CBO) Audit Reports
- Florida Education Training and Placement Information Program (FETPIP)
- CBO data system
- Customer Record Database including Performance Reports

RISK ASSESSMENT

Risk Assessment is a process used to evaluate variables associated with the grants and assign a rating for the level of risk to the Florida Department of Education and the Division of Career and Adult Education. **The final risk assessment factors will be determined prior to the initiation of onsite monitoring for the 2013 plan year.**

Risk Factors

The risk assessment is based on an evaluation of certain risk factors related to the grants. The decision to identify risk factors must take into account the accessibility, availability, and relevance of the required data. The following are examples of risk factors that may be used:

1. Volume of Federal funds
 - Greater funding may entail greater risk.
 - The allocation of one 1 million dollars carries significantly more risk than one thousand dollars.
2. History of audit findings
 - Consider the number of findings from three prior auditor general's audits; negative findings indicate increased risk, repeated or uncorrected findings even greater risk.
3. Organizational Changes
 - A change in director during recent two years may affect coordination and implementation of the grant.
 - A seasoned director presents less risk than one who is new to the responsibilities of the position.
4. Performance
 - An agency that is not meeting the planned performance goals may have additional issues that need to be addressed.
5. Data Accuracy
 - Data Validation accuracy – accuracy of specific data elements in participant master records as compared to same data elements for that participant in the customer record database.

- Customer Record Database accuracy – accuracy of data entered into database per master file layout edit requirements for specific data elements in each record.

Risk Matrix

The risk assessment tool, the Risk Matrix, uses predetermined risk factors to rank FJEP grants and thus, identify targeted providers.

- Specific risk factors are identified on the Risk Matrix;
- A scale of specific criteria is established;
- A value is assigned for each of the criteria;
- The value is multiplied by the risk factor weight;
- Results in a total number of points for the specific risk factor; and
- The points for each risk factor are totaled for a level of risk score for the agency.

The higher score indicates a greater level of risk. However, a high risk assessment score should never be interpreted as a negative reflection on the provider.

The FJEP state office will review specific risk factors, criteria scale, values, and risk factor weights annually and make appropriate changes as needed.

The review of the Risk Assessment process will be ongoing. Use of the Risk Assessment process does not limit the Division's ability to monitor any agency, grant award, or other contracts at any time. The Division may apply any specific monitoring strategy to any Federal- or state-funded provider at any time. There may be circumstances which may warrant additional onsite visits or other strategies, regardless of a provider's risk matrix score. Unannounced visits may occur if determined appropriate by the Chancellor of the Division.

Although the Risk Assessment process is the primary means by which monitoring strategies are determined, it is not the only method that may be used. For example, to ensure the effective and efficient use of resources, there may be opportunities to evaluate and monitor other agencies, or programs in the geographical area, which partner with targeted providers at the same time such providers are monitored.

SECTION 3 – IMPLEMENTATION OF MONITORING

Purpose: The purpose of monitoring strategies is to identify a continuum of activities that may be used by the Division of Career and Adult Education (Division) to monitor agencies and to ensure quality, performance, and compliance. Monitoring provides the Department with information necessary to assess the fiscal and programmatic accountability of its providers. This section outlines the expectations for, and activities of, monitoring. Activities may take place onsite or offsite.

STRATEGIES

A monitoring system includes various monitoring strategies. The following activities may be used as monitoring strategies with a provider at any time during the monitoring process. The intensity, frequency, and purpose of use may vary according to the monitoring strategy required by the agency. Various monitoring strategies may be utilized to ensure a comprehensive Monitoring System. The Division is not limited to apply a specific strategy to any provider at any time. Strategies include:

Phone calls and E-mail Communication occurs with an agency to engage in monitoring activities, including targeted technical assistance or as a periodic reporting mechanism, through one or more phone calls, including conference calls or e-mail.

Video Conference Various technology may be used to conduct a video conference to complete monitoring activities including, but not limited to, pre- and post-visit communication with the agency, interviews, targeted technical assistance, and follow-up activities.

Self-Assessment An agency completes a full or partial self-assessment according to a timeline determined by the program's Director to identify areas of greatest need/non-compliance; provide the results to the Division; and, if necessary, develop a corrective action/system improvement plan to ensure full compliance.

Records Review Specific records and documentation are identified and requested to be submitted for a compliance review onsite or offsite in a desk review. Selected records may include, but are not limited to, invoices, purchase orders, travel documents, equipment lists, personnel records, student records and data, and existing policies and procedures.

Technical Assistance Division staff or other designated parties provide a set of services that will assist providers with program and fiscal accountability, program quality and management, policies and procedures, or operations.

Corrective Action Plans (CAPs)/Action Plans/Program Improvement Plans Activities/strategies are developed by the provider or the Division to achieve systems improvement or compliance.

Onsite Visit Monitoring activities are conducted onsite that may include the following: records review, observations, interviews, or other activities to perform a comprehensive review of compliance and program performance.

Verification Activities used to ensure the accuracy and consistency of the agency's performance, documentation, policies and procedures or data. Verification activities may take place onsite or offsite.

Referral for Fiscal or Data Review A selected agency with non-compliance item(s) related to fiscal matters may be referred to the Department of Education Grants Management or Comptroller's Office for further review or action. Data issues may be referred for a data quality review within the FLDOE.

Desk Review An agency's programs and services are monitored by various strategies including, but not limited to a review of the agency's grant implementation and supporting documentation, requested records, and phone interviews.

Closeout Reports A Closeout Report is required for all providers with grant awards that are no longer in place for any reason including termination, non-renewal, or selection. The report has specific requirements which must be completed at the direction of the Director. The USDOL has specific guidelines for closeouts of grants.

MONITORING PROCESSES

Major Activities

The following activities may be included as part of the monitoring process:

- Communication and Notification
- Interviews
- Observations
- Records reviews
- Data verification
- Desk reviews
- Self-Assessment
- Participant case studies
- Surveys
- Reporting
- Targeted technical assistance
- Corrective Action/Improvement Plans/Action Plans
- Verification and Closure

COMMUNICATION

In order to ensure consistent communication between the FJEP Monitoring Team and the individual provider, guidelines for the communication process are established. By designating specific coordinating personnel for each party and by setting timelines, each party will be informed of the expectations for completing the specific tasks required to implement the monitoring processes effectively. Requests for information from the provider should be responded to within 10 business days. The initial notification letter and final report will be addressed to the provider's Agency Head. All remaining written communications will be directed to the provider's designated contact person(s). Although reference is made to communication regarding onsite visits, similar activities may be

incorporated into the offsite monitoring strategies. Any exceptions or issues that arise from a monitoring strategy should be addressed with the FJEP Director (Director). The Division's Director of Quality Assurance and Compliance may be consulted at any time.

Notification Providers may be notified of a pending monitoring activity by a phone call from the Director within a reasonable time of a scheduled activity. This call will be followed by written notification to the Agency Head. Additional phone calls will be held to coordinate the activity and ensure that the provider is informed of the monitoring components. Electronic mail is considered written notification when used.

Designation of Provider Contact The provider is requested to designate a person to act as the primary contact for all monitoring functions.

Designation of FJEP Monitoring Contact The Director is the team leader for all monitoring functions, including onsite visits. A co-leader is designated to coordinate the processes specific to a provider or group of providers. The co-leader reports to the Director.

Monitoring Team The Monitoring Team is the person(s) designated to complete the monitoring processes.

Length of Monitoring Activity The length of the visit may be determined by several factors including the size of the grant to be monitored, number of participants, the location(s) of the program(s), the complexity of the systems or documentation, as well as available resources.

Communication Prior to Onsite Monitoring Prior to a monitoring activity the designated site team leader will conduct a phone interview with the provider-designated contact person. The team leader will identify persons involved with the activity with the provider. The provider will have the opportunity to clarify any issues concerning the data used as a basis for determining the site selection. Finally, the agency will be asked to provide any other information regarding its programs, procedures, or geographic area that may influence activities during the monitoring process. Additional documents may need to be forwarded to the State Program Office prior to the activity. Training will be provided to targeted providers regarding the monitoring policies, procedures, and protocols.

Entrance Conference The Monitoring Team conducts an entrance conference with the provider's official representative(s). The agency may provide an overview of its programs, services and systems which operate with the grant funds. The monitoring team describes the activities that will take place. The team leader may request those records covering the monitoring period up to and including the current records and documentation. Individual and/or group interviews, when used, may be set up in advance; however, during the course of the visit any agency personnel may be requested to participate in an interview. The provider is expected to make every effort to ensure that persons to be interviewed are available. The entrance conference provides an opportunity for both parties to review the schedule and work out any logistics that may contribute to an efficient and effective visit.

Daily Debriefing The Monitoring Team leader may provide a debriefing to the provider's designated representative at the end of each day of monitoring. The team leader will discuss any issues or concerns found during the monitoring activities and address any provider concerns. This debriefing also enables the provider to locate any additional documentation that may be necessary to substantiate compliance.

Exit Conference Upon the conclusion of the monitoring activity, an exit conference is held. In attendance are member(s) of the Monitoring Team and the provider's designated representative. The provider may invite other persons as appropriate. The purpose of the meeting is to exchange information about the provider's strengths and concerns and to report on the general results of the monitoring visit. The exit conference allows the persons present an opportunity to review and discuss any issues addressed during the course of the monitoring activity. Conference calls may be used to facilitate an exit conference. Requests for additional time to submit documentation following the exit conference must be approved by the Director.

Follow-up Activities The Monitoring Team is required to work with the provider to ensure that the Resolution Plan is comprehensive, timely, and completed. Onsite visits or further requests for documentation may be implemented to ensure full compliance. Monthly documentation of follow-up activities is required of the team's co-leader and will be reviewed periodically by the Director.

SECTION 4 - RESOLUTION ACTIVITIES

Purpose: Resolution activities identify those specific steps/strategies to be taken by the provider that will address and resolve non-compliance, systemic issues, concerns, and/or the lack of achievement with performance indicators.

CORRECTIVE ACTION PLAN

Once a Division monitoring strategy is conducted, items of non-compliance are identified. In order to ensure the correction of those items, a Corrective Action Plan is developed. The Corrective Action Plan must identify the finding and the specific activities the provider will implement to ensure corrective actions have been completed to achieve full compliance. Dates of completion are expected. All strategies are expected to be completed within 30 days of the date of the final report. Extensions must be approved by the Director. The Monitoring Team is required to work with the provider to ensure that the Plan is comprehensive, timely, and completed. All Corrective Action Plans must be approved by the Director. Failure to develop or implement approved resolution plans may be addressed through additional monitoring activities and/or enforcement activities.

ACTION PLAN

Within the results of the monitoring activity, concerns may be noted. Concerns focus on areas that may need to be addressed to increase quality and minimize the potential for future findings. Such concerns are listed in the Action Plan; providers are required to address the concerns noted. All strategies are expected to be completed within 30 days of the date of the final report. Extensions must be approved by the Director. The Monitoring Team is required to work with the provider to ensure that the Plan is comprehensive, timely, and completed. All Action Plans must be approved by the Director. Failure to develop or implement approved resolution plans may be addressed through additional monitoring activities and/or enforcement activities.

SYSTEM/PROGRAM IMPROVEMENT PLAN

When a provider is unable to meet the projected level of performance on specific measures, a Program Improvement Plan may be required. The purpose of the plan is to target specific performance measures for improvement. Monitoring staff may work in concert with other Division staff to ensure consistency with the requirements, review, approval and follow-up of Program Improvement Plans.

Components of Plans

One form is used for all plans. The following components shall be included in each plan:

- A statement of the finding/data/concern
- Strategies - Action(s) taken by the provider to address the finding/data/concern and ensure full resolution
- Person(s) responsible for implementation of the strategies
- Projected date of completion, if warranted
- Technical assistance needed or provided

TARGETED TECHNICAL ASSISTANCE

Non-Compliance As areas of non-compliance are identified locally or across the state, targeted technical assistance may be provided to support full compliance and systemic change for program improvement.

Areas of Identified Need Targeted technical assistance addresses specific areas of identified need for an individual provider, a group of providers, or statewide, based on the frequency of the identified need. This need may be identified through Federal or state reviews and/or audits that demonstrate repeated issues of non-compliance thus, the need for systemic change. For example, targeted technical assistance may be provided statewide as a result of a monitoring finding to ensure that the resolution is consistently and adequately interpreted and addressed. Targeted technical assistance may be provided by the Monitoring Team, other Division or FLDOE staff, or through other sources outside the department.

Use of Technology A myriad of delivery modalities are appropriate, including, but not limited to, telephone calls, e-mails, conference calls, Power Point presentations, and technical assistance papers.

SECTION 5 – ENFORCEMENT AND EVALUATION

Purpose: The purpose of Enforcement is to ensure the implementation of the elements associated with the Monitoring System for the Division of Career and Adult Education. Enforcement activities are in place to ensure that grants and contracts are implemented in a timely and ethical manner, in full compliance with regulatory requirements, to support the purpose and goals of the grant.

ENFORCEMENT ACTIVITIES

- Communication with Agency Heads and/or Governing Boards: Communication with governing Boards may be required to focus on the need for immediate and systemic change to continue eligibility for the grant.
- Regular Monitoring/Reporting: For a specific period of time, the provider's activities will be monitored on a regular basis; the provider may be required to submit regular and frequent reports.
- Grant Conditions: Restriction(s) placed on a specific grant as a result of monitoring activities; conditions may include such actions as directed activities, structured spending, and increased reporting.
- Funding Strategies: Actions taken in regard to the selected provider's funding; may include a range of interventions from directed funding, change in method of reimbursement, or to delay or withhold funds.
- State Plans: The State Plans may address additional enforcement activities.
- General Assurances, Terms, and Conditions for Participation in Federal and State Programs: This document that must be signed by all agencies and organizations that receive Federal or state funds may address enforcement activities.

INVESTIGATIONS

In response to expressed concerns or complaints, investigations may be conducted in regard to grant(s) administration or implementation by providers. Investigations take place at the Division level unless approved otherwise. Such activities will be completed in concert with, and reported to, other Department offices as appropriate.

CLOSEOUTS

Providers will be required to submit final reports upon the conclusion or termination of a grant. The Closeout Review Process may address performance and financial reports, inventory and disposition of equipment, record retention and/or additional elements requested by the FLDOE or the Department of Labor.

EVALUATION SYSTEM

The purpose of an Evaluation System is to review the components and implementation of the Monitoring System, including monitoring activities. Evaluations will be completed by the Division.

To support continuous improvement, the Monitoring Team will review any input that is given by stakeholders and providers monitored to make adjustments or changes to the system. As strategies and protocols are used, the team may identify changes that will improve the system. The system will be evaluated and revised as needed on an annual basis.

As the Monitoring System is expanded over time, the processes and procedures used internally to administer grants and programs will be evaluated. Various tools may be used including such evaluation tools accessible through Federal agencies.

Florida Farmworker Jobs and Education Program
Grant Implementation

Provider:

Date:	Position Interviewed:	Monitor:
	Grant Implementation	
1.	Who is the contract manager? What are the responsibilities of the contract manager?	
2.	How do you determine and verify completed deliverables when applicable?	
3.	How do you track the flow of Federal and/or state funds as it applies to the operation of a program?	
4.	How do you ensure that all aspects of Federal grants are being properly addressed and implemented?	
5.	Are you aware and familiar with the guidelines set forth in the DOE Green Book in relation to budget amendments, equipment forms, etc.?	
6.	How do you assure that amendments are submitted as early as possible during the grant period (July 1 through June 30)?	
7.	How do you assure that grant dollars are spent efficiently throughout the year and minimize grant balances at the end of the year?	
8.	Who determines if a purchase is reasonable, allocable and allowable?	
9.	What person/position with agency budget responsibility, if any, reviews the grant application prior to submission?	
Comments:		

ACCESS AND EQUITY

Provider:	Date:	Position Interviewed:	Monitor:
	<p>Access and Equity</p> <p>Statutory Authority: Title VI of the Civil Rights Act of 1964 [PL. 88-352]; Title IX of the Education Amendments of 1972 as amended [20 U.S.C. 1681-1683 and 1685-1686]; Section 504 of the Rehabilitative Act of 1973, as amended [29 U.S.C. 794]; Section 1000.05, Florida Statutes: —the Florida Educational Equity Act”; Section 760.10, Florida Statutes: —lawful Employment Practices” Title VII of the Civil Rights Act of 1964, Americans with Disabilities Act of 1990, Age Discrimination in Employment Act of 1967 and the Age Discrimination Act of 1972. The Genetic Information Nondiscrimination Act (GINA) of 2008 prohibits discrimination on the basis of genetic information.</p> <p>Directions: Response or verification should be provided in the space following the inquiry; spaces expand to accommodate explanation.</p>		
	1. What is your general awareness of your agency's non-discrimination and/or harassment policies?		
	2. Does this agency have an equity officer/coordinator?		
	3. Where would the agency's non-discrimination policies be located?		
	4. What protected classes are covered by the agency's policy?		
	5. Who would you contact with questions or complaints regarding discrimination?		
	6. When was the last time you received training on any or all of the previously mentioned policies and procedures?		
<p>Comments:</p>			

**FLORIDA FARMWORKER JOBS AND EDUCATION PROGRAM
PARTICIPANT PROGRAM AND SERVICES FILE – MONITORING CHECKLIST**

Participant: _____ SS# Last Four Digits: _____
 Project: _____ Intensive/Training _____ Related Assistance Services Only _____
 Date of Review: _____ Reviewer: _____ Initials: _____

	DOCUMENTS	FILE/CRD Y or N	SIGNED Y or N	ERRORS Y or N	INITIALS
A.	FJEP WORKSHEET A : Eligibility Review and Data Validation				
1.	Application for NFJP Services (Sections E.1-E.7)				
2.	Enrollment Application				
3.	Release of Information				
B.	FJEP WORKSHEET B: Eligibility Review AND Data Validation				
1.	Entitlement form				
2.	Participant Complaint Procedures (includes non-discrimination policy)				
3.	Public Assistance Verification				
4.	Employment Verification (labor force status) or Sun Tax Report				
C.	SERVICES				
1.	Pre-program Assessment Record (TABE or CASAS)				
2.	Individual Employment Plan (IEP)				
3.	Case Notes (must be monthly and dated)				
4.	Classroom Training Agreement				
5.	Classroom Training Form				
6.	Post-program Assessment Records				
D.	FJEP WORKSHEET C: Data Validation Worksheet				
1.	Customer Status and Exit Report				
2.	Placement Outcomes (if applicable)				
3.	Customer Follow-up (if applicable)				
E.	WORK RELATED ACTIVITIES				
1.	On the Job (OJT) Information				
2.	Work Experience Agreement-Assurance and Cert.				
3.	Work Experience Agreement (CRD)				
4.	Payroll Compliance Review				
	a. Weekly Attendance Sheet				
	b. Voucher				
5.	Emergency Assistance				
COMMENTS:					

FINANCIAL PROTOCOLS

The financial protocols address the financial management systems of the agency. The Allowable Costs protocols are unique to the type of organization monitored as indicated below:

OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," Attachment B; OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations"

Collier County School District
Hillsborough County School District
Pasco County School District
Putnam County School District
Polk County School District
Manatee County School District
Orange County School District
Miami-Dade County Government
Palm Beach County Government

OMB Circular A-21, "Cost Principles for Educational Institutions, —Section J; OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations"

Seminole State College
South Florida Community College
Indian River State College

OMB Circular A-122, "Cost Principles for Non-Profit Organizations;" OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations"

Agricultural Labor Program, Inc., E.A.
Agricultural Labor Program, Inc., P.A.E.C.
Agricultural Labor Program, Inc., Volusia
Centro Campesino, Inc.

**FISCAL - FINANCIAL MANAGEMENT SYSTEMS
SECTION 1**

	Provider:	Date:	Position Interviewed:	Monitor:
	<p>Statutory Authority: 29 CFR, PARTS 95 AND 97 Grants and agreements with institutions of higher education, hospitals, and other non-profit organizations, and with commercial organizations, foreign governments, organizations under the jurisdiction of foreign governments, and international organizations</p> <p>Directions: Response or verification should be provided in the space following the inquiry; spaces expand to accommodate explanation.</p>			
	Financial and Program Management §95.21 and §97.20			
	<p>Financial Reporting</p> <ol style="list-style-type: none"> 1. Does your agency have fiscal policies and procedures that include standard accounting practices, budgeting, and documenting and reporting procedures? 2. How do you monitor your grant expenditures? 3. How do program and fiscal managers coordinate their activities so information can be shared? 			
	<p>Accounting Records</p> <ol style="list-style-type: none"> 1. What process does your agency use to maintain detailed accounting records? 2. How are your accounting, procurement, and inventory management systems linked to minimize problems? 			
	<p>Internal Control</p> <ol style="list-style-type: none"> 1. What controls are in place to protect technology and equipment acquired with Federal funds? 2. How do you assure that property is used solely for authorized purposes? 			
	<p>Budget Control</p> <ol style="list-style-type: none"> 1. What process is in place for reconciling budgeted amounts with actual expenditures where payments to you are based on expenditures and performance? 			

	Allowable Cost <ol style="list-style-type: none"> 1. Which staff positions have responsibility for approving expenditures (purchases) under the grant? 2. How do you ensure that expenditures are "reasonable, allowable, and allocable?"
	Source Documentation <ol style="list-style-type: none"> 1. How do you document various accounting transactions (payroll, purchases, etc.)?
	Revision of Budget and Program Plans
	<ol style="list-style-type: none"> 1. Did recipient report deviations from the budget and program plans; request prior approvals for budget and program plan revisions? §95.25 <i>(1) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).</i> <i>(2) Change in a key person specified in the application or award document.</i> <i>(3) The absence for more than three months, or a 25-percent reduction in time devoted to the project, by the approved project director or principal investigator.</i> <i>(4) The need for additional Federal funding.</i> <i>(5) The transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa.</i> <i>(6) The inclusion, unless waived by the grant officer, of costs that require prior approval in accordance with OMB Circular A–21 (codified at 2 CFR part 220), "Cost Principles for Institutions of Higher Education," OMB Circular A–122 (codified at 2 CFR part 230), "Cost Principles for Non-Profit Organizations," or 45 CFR part 74, Appendix E, "Principles for Determining Costs Applicable to Research and Development under Grants and Contracts with Hospitals," or 48 CFR part 31, "Contract Cost Principles and Procedures," as applicable.</i> <i>(7) The transfer of funds allotted for training allowances (direct payment to trainees) to other categories of expense.</i> <i>(8) Unless described in the application and funded in the approved awards, the subaward, transfer or contracting out of any work under an award. This provision does not apply to the purchase of supplies, material, equipment or general support services.</i>
	<ol style="list-style-type: none"> 2. Did the provider have program income earned during the project period? (§95.24 To be retained by the recipient and added to funds committed to the project by DOL and recipient, used to further project goals. §97.25)
	Comments:

**FISCAL – PROCUREMENT AND CONTRACTS PROTOCOL
SECTION 2**

	Provider:	Date:	Position Interviewed:	Monitor:
	Procurement (including purchasing and contracting) Statutory Authority: 29 CFR, PART 95 Directions: Response or verification should be provided in the space following the inquiry; spaces expand to accommodate explanation.			
	Procurement Standards			
	<u>Code of standards of conduct §95.42</u> 1. How does the provider ensure that staff is aware of the information contained in the code of standards of conduct and abide by it? 2. Have there ever been violations of the provider's code of ethics? If so, how were they handled? <u>Procurement Procedures §95.44</u> 1. Explain the procurement procedures for purchasing equipment using grant funds. How are purchase requests processed? 2. Explain the procurement procedures for contracting for goods or services using grant funds. <i>All recipients shall establish written procurement procedures</i> <u>Deliverables §95.44</u> 1. What internal controls are in place to guarantee that contracts contain clear deliverables? 2. How does the agency know when deliverables are completed? 3. Does the system ensure that contractors submit written invoices according to the schedule outlined in the contract or when deliverables are completed? <u>Purchasing §95.45</u> 1. How does the provider practice economical purchasing? Does the provider have agreements in place to maximize purchasing potential? Elaborate. 2. What is the provider's purchasing process for items greater than their threshold? Greater than \$1,000? More than \$5,000? 3. How does the provider purchase computers and other technology? Classroom supplies such as pencils? <u>Contracts §95.47</u> 1. How does the provider ensure that it has entered into contracts with entities that have not been suspended or debarred from			

	<p>participating in contracts supported with Federal funds?</p> <ol style="list-style-type: none"> 2. What is the provider's rationale/criteria for selecting/rejecting a contractor? 3. How does the provider handle disputes with a contractor? Does relevant language exist in contracts? 4. Was FLDOE notified of any disputes? If so, how? 5. Does the provider have a contract manager?
	<p><u>Records §.46.95</u></p> <ol style="list-style-type: none"> 1. Does the provider maintain records sufficient enough to detail the history of a procurement? 2. Do these records include such items as: rationale for the method of procurement, selection of contract type, contractor selection or rejection, justification for lack of competition, and the basis for the contract price? 3. Is documentation available to indicate that a cost and/or price analyses was completed?
	<p>Additional requirements are available at 29 CFR, Part 95</p>
	<p>COMMENTS:</p>

**FISCAL – EQUIPMENT PROTOCOL
SECTION 3**

	Provider:	Date:	Person Interviewed:	Monitor:
	Fiscal – Equipment Statutory Authority: 29 CFR, Title 95, §95.31 through §95.37 Directions: Response or verification should be provided in the space following the inquiry; spaces expand to accommodate explanation.			
	Equipment §95.34			
	<ol style="list-style-type: none"> 1. How does the agency use the equipment that was purchased with grant funds? 2. Is equipment assigned to specific personnel, departments or rooms? 3. Is the equipment ever used for other projects or programs? How does this work? <div style="margin-left: 40px;"><i>During the time that equipment is used on the project or program for which it was acquired, the recipient shall make it available for use on other projects or programs if such other use will not interfere with the work on the project or program for which the equipment was originally acquired.</i></div> 4. When the agency needs to replace equipment, what is done with the old equipment? 5. What staff position is responsible for equipment? 6. Is there a reasonable system in place to track the purchase, use, and disposal of equipment? 7. Describe the process used to inventory equipment. How often does the agency conduct a physical inspection of equipment? <div style="margin-left: 40px;"><i>(must be at least every two years (Federal), one year (state))</i></div> 			

8. Does the agency's inventory contain the required elements?

Notes:

- *A description of the equipment.*
- *Manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number.*
- *Source of the equipment, including the award number.*
- *Whether title vests in the recipient or the Federal Government.*
- *Acquisition date (or date received, if the equipment was furnished by the Federal Government) and cost.*
- *Information from which one can calculate the percentage of Federal participation in the cost of the equipment (not applicable to equipment furnished by the Federal Government).*
- *Location and condition of the equipment and the date the information was reported.*
- *Unit acquisition cost.*
- *Ultimate disposition data, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates DOL for its share.*
- *Equipment owned by the Federal Government shall be identified to indicate Federal ownership.*

9. Does the provider reconcile any discrepancies between current and previous inventory at least every two years? When was this last done?

10. Where is equipment stored? Is there a system in place to safeguard/secure equipment? Describe this system.

11. Have there been any reports of loss, damage or theft in the last 12 months? If so, how were they handled?

12. Who is responsible for the maintenance of equipment? Discuss the current maintenance procedures.

13. How does the agency dispose of equipment acquired under a grant that is no longer needed for the original project or program?

**ALLOWABLE COSTS – SCHOOL DISTRICTS
SECTION 4**

Provider:	Date:	Position Interviewed:	Monitor:
Fiscal - Allowable/Unallowable Costs - School Districts			
<p>Statutory Authority: 20 CFR, Title 29, Part 95, §95.27; OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," Attachment B; OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations"</p> <p>Directions: Did your school district spend Federal grant funds on any of the <u>numbered</u> items below? Check yes or no. If the answer is yes, find that numbered item in the following pages and answer the questions for that section.</p>			
Selected Item of Cost	Yes	No	Selected Item of Cost
1) Advertising and public relations costs			23) Interest
2) Advisory councils			24) Lobbying
3) Alcoholic beverages			25) Maintenance, operations and repairs
4) Audit costs and related services			26) Materials and supplies costs
5) Bad debts			27) Meetings and conferences
6) Bonding costs			28) Memberships, subscriptions and professional activity costs
7) Communication costs			29) Patent costs
8) Compensation for personal services (including but not necessarily limited to wages, salaries, and fringe benefits)			30) Plant and homeland security costs
9) Contingency provisions			31) Pre-award costs
10) Defense and prosecution of criminal and civil proceedings and claims			32) Professional service costs
11) Depreciation and use allowances			33) Proposal costs
12) Donations and contributions			34) Publication and printing costs
13) Employee morale, health and welfare costs			35) Rearrangement and alteration costs
14) Entertainment costs			36) Reconversion costs
15) Equipment and other capital expenditures			37) Rental costs of buildings and equipment
16) Fines and penalties			38) Royalties and other costs for the use of patents
17) Fund-raising and investment management costs			39) Selling and marketing
18) Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of Federal programs			40) Taxes
19) General government expenses			41) Termination costs applicable to sponsored agreements
20) Goods or services for personal use			42) Training costs
21) Idle facilities and idle capacity (unused capacity of partially used facilities)			43) Travel costs
22) Insurance and indemnification			

Provider:	Date:	Position Interviewed:	Monitor:
Fiscal - Allowable/Unallowable Costs - School Districts			
<p>Statutory Authority: OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," Attachment B; OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations"</p> <p>Directions: Did your school district spend Federal grant funds on any of the <u>numbered</u> items below? Check yes or no. If the answer is yes, answer the questions for that section. Response or verification should be provided in the space following the inquiry; spaces expand to accommodate explanation.</p>			
1) Advertising and public relations costs			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Did the district advertise teaching vacancies? In what media? Were Perkins IV or Adult Ed funds used to purchase the advertisements? 2. What other ads did the district purchase? In what media? 3. Did the district use Perkins IV or Adult Ed funds to cover costs of meetings or conventions? Displays, demonstrations, or exhibits? Meeting rooms, hospitality suites, booths or other special facilities? 4. Did Perkins IV or Adult Ed funding provide salaries and wages for employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings? 5. Were Federal funds used to cover costs of promotional items and memorabilia, including models, gifts, and souvenirs? 6. Were the district's advertising and public relations costs designed to promote the district's programs or the district itself?			
2) Advisory councils			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds used to cover any costs related to advisory councils?			
3) Alcoholic beverages			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds expended for costs of alcoholic beverages?			
4) Audit costs and related services			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds expended for audit costs and related expenses such as audits required by, and performed in accordance with, the Single Audit Act?			
5) Bad debts			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds expended to cover bad debts, including losses (whether actual or estimated) arising from uncollectible accounts and other claims, related collection costs, and related legal costs?			

6) Bonding costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for bonding costs required by the Federal government as assurance against financial loss to itself, including bonds such as bid, performance, payment, advance payment, infringement, and fidelity bonds? 2. Are bonding costs required in the general conduct of operations of the district?		
7) Communication costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs such as telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services? 2. Is a log kept for these services? 3. Does the agency have a policy in place that covers employee reimbursement of personal calls?		
8) Compensation for personal services (including, but not necessarily limited to, wages, salaries, and fringe benefits)	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. How do you document salaries and wages charged to Federal grants? 2. Is the total compensation reasonable for the services rendered? Does it conform to the established policy of the district consistently applied to both Federal and non-Federal activities? 3. Who approves payroll? 4. Where employees work solely on a single Federal award or cost objective, were charges for their salaries and wages supported by periodic certifications that the employees worked solely on that program for the period covered by the certification? a. Were these certifications prepared at least semi-annually and signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee? 5. Where employees work on multiple activities or cost objectives, was a distribution of their salaries of wages supported by personnel activity reports (PARs)? a. Do these PARs reflect an after-the-fact distribution of the actual activity of each employee? b. Do they account for the total activity for which each employee is compensated? c. Are they prepared at least monthly and coincide with one or more pay periods? d. Are they signed by the employee? e. Do they reflect budget estimates or other distribution percentages determined before the services are performed? If so, they do not qualify as support for charges to Federal awards. 6. If Federal funds have been expended for severance pay: a. Was severance pay required by law, by employee/employer agreement or by established written policy? b. Was severance pay associated with normal turnover and allocated as an indirect cost?		
9) Contingency provisions	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended as contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening? (The term "contingency reserve" excludes self-insurance reserves, pension plan reserves, and post-retirement health and other benefit reserves computed using acceptable actuarial cost methods.)		

10) Defense and prosecution of criminal and civil proceedings and claims	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. If Federal funds were expended for defense of criminal and civil proceedings and claims, were they for legal expenses required in the administration of Federal programs?		
11) Depreciation and use allowances	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended as compensation for depreciation and/or use allowances for the use of fixed assets (buildings, capital improvements, and equipment)? 2. Was the computation of depreciation or use allowances based on the acquisition cost of the assets involved? 3. Are the charges for use allowances or depreciation supported by adequate property records and physical inventories that are taken at least once every two years to ensure that the assets exist and are usable, used, and needed?		
12) Donations and contributions	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for contributions or donations (including cash, property, and services) made by the school district? 2. Was the value of donated or volunteer services (furnished to a district by professional and technical personnel, consultants, or other skilled and unskilled labor) reimbursed as a direct or indirect cost using Federal funds? 3. Was the value of donated services received by the school district used to meet cost-sharing or matching requirements?		
13) Employee morale, health and welfare costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for the costs of employee information publications, health or first-aid clinics and/or infirmaries, recreational activities, employee counseling services, and any other expenses incurred in accordance with the school district's established practice or custom for the improvement of working conditions, employer-employee relations, employee morale, and employee performance? a. Were such costs equitably apportioned to all activities of the school district? b. Was income generated from any of these activities offset against expenses?		
14) Entertainment costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities)?		
	<input type="checkbox"/> YES	<input type="checkbox"/> NO

15) Equipment and other capital expenditures	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>1. Were Federal funds expended for acquisition costs of capital assets (for general purpose equipment, buildings and land) or for expenditures to make improvements to capital assets that materially increase their value or useful life?</p> <p>a. If capital expenditures were direct charges to the grant, were they approved in advance by FLDOE?</p> <p>b. Were equipment and other capital expenditures included in indirect costs?</p> <p>c. When equipment purchased wholly or partly with Federal funds is replaced, what is done with the replaced equipment? Is it used as a trade-in? Is it sold and the proceeds used to offset the cost of the replacement property? Is it surplus? Is it given to another Federal program for use in that program?</p> <p>d. When approved as a direct charge, were these capital expenditures charged in the period in which the expenditure was incurred, or as otherwise determined appropriate by and negotiated with FLDOE?</p>		
16) Fines and penalties	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>1. Were Federal funds expended to cover costs resulting from violations of, or failure of the school district to comply with Federal, state, and local or foreign laws and regulations?</p>		
17) Fundraising and investment management costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>1. Were Federal funds expended to cover costs of organized fundraising?</p> <p>2. Were Federal funds expended to cover costs of investment counsel and staff and similar expenses incurred solely to enhance income from investments?</p> <p>3. Were Federal funds expended for costs associated with investments covering pension, self insurance, or other funds which include Federal participation allowed by OMB Circular A-87?</p>		
18) Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of Federal programs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>1. Were gains and losses on the sale, retirement, or other disposition of depreciable property included in the year in which they occur as credits or charges to the asset cost grouping(s) in which the property was included?</p>		

19) General government expenses	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. Were Federal funds expended for any of the following general costs of government: <ol style="list-style-type: none"> a. Salaries and expenses of the Office of the Governor of a state or the chief executive of a political subdivision or the chief executive of a Federally recognized Indian tribal government? b. Salaries and other expenses of a State legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction? c. Costs of the judiciary branch of a government? d. Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by program statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General)? 2. Were Federal funds expended for the portion of salaries and expenses directly attributable to managing and operating Federal programs by the chief executive of a Federally recognized Indian Tribal Government or Councils of Governments (COGs) and his or her staff? 		
20) Goods or services for personal use	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. Were Federal funds expended for costs of goods or services for personal use of the school district's employees? 2. Were these costs reported as taxable income to the employees? 		
21) Idle facilities (completely unused facilities) and idle capacity (unused capacity of partially used facilities)	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. Were Federal funds expended for "cost of idle facilities" such as maintenance, repair, housing, rent, and other related costs such as insurance, interest, property taxes, and depreciation or use allowances? <ol style="list-style-type: none"> a. Were the costs of idle facilities necessary to meet fluctuations in workload? b. Were facilities idle due to changes in program requirements, efforts to achieve more economical operations, reorganization, and termination or due to unforeseen reasons? 2. Were Federal funds expended for maintenance, repair, housing, rent, and other related costs such as insurance, interest, property taxes, and depreciation or use allowances for equipment and/or buildings with idle capacity? <ol style="list-style-type: none"> a. Were the costs of idle capacity normal costs of doing business and a factor in the normal fluctuations of usage from period to period? 		
22) Insurance and indemnification	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. Were the costs of insurance required or approved and maintained as required by the Federal award? 2. Were Federal funds expended for costs of other insurance maintained by the school district in connection with the general conduct of its activities? <ol style="list-style-type: none"> a. Were the types, extent and cost of coverage in accordance with sound business practices? b. Were the costs for insurance or contributions to any reserve covering the risk of loss of or damage to Federally owned property? 3. Were the costs for actual losses which could have been covered by permissible insurance (through self-insurance or otherwise)? 4. Were these costs for deductibles or minor losses not covered by insurance, such as the spoilage, breakage and disappearance of small hand tools? 5. Were the contributions to a reserve for certain self-insurance programs including workers compensation, unemployment compensation, 		

and severance pay? 6. Were the costs for actual claims paid to or on behalf of employees or former employees for workers compensation, unemployment compensation, severance pay and similar employee benefits? 7. Were the costs for indemnification, securing the school district against liabilities to third persons and other losses not compensated by insurance, and expressly provided for in the Federal award? 8. Were the costs for commercial insurance to protect against costs of the contractor for corrections of the contractor's own defects in materials or workmanship?		
23) Interest	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for interest on borrowed capital or the use of the school district's own funds? 2. Were Federal funds expended for financing costs (including interest) paid or incurred which are associated with otherwise allowable costs of building acquisition, construction, or fabrication, reconstruction or remodeling completed on or after October 1, 1980? 3. Were Federal funds expended for financing costs (including interest) paid or incurred on or after September 1, 1995, for land or associated with otherwise allowable costs of equipment?		
24) Lobbying	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for the cost of certain influencing activities associated with obtaining grants, contracts, cooperative agreements, or loans? 2. Were Federal funds expended for executive lobbying costs?		
25) Maintenance, operations, and repairs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for necessary maintenance, repair, or upkeep of buildings and equipment (including Federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition? (Costs incurred for improvements which add to the permanent value of the buildings and equipment or appreciably prolong their intended life shall be treated as capital expenditures.)		
26) Materials and supplies costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for materials, supplies, and fabricated parts necessary to carry out a Federal award? 2. Were purchased materials and supplies charged at their actual prices, net of applicable credits? (Withdrawals from general stores or stockrooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied. Incoming transportation charges are a proper part of materials and supplies costs.) 3. Were materials and supplies actually used for the performance of a Federal award charged as direct costs? 4. Was there a charge for Federally donated or furnished materials used in performing the Federal award?		

27) Meetings and conferences	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for the costs of meetings and conferences, the primary purpose of which is the dissemination of technical information? (This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to meetings or conferences.)		
28) Memberships, subscriptions and professional activity costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs of the school district's: a. membership in business, technical, and professional organizations; b. subscriptions to business, professional, and technical periodicals; and/or c. membership(s) in any organization that engages in lobbying activities?		
29) Patent costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for any of the following activities: a. cost of preparing disclosures, reports, and other documents required by the Federal award and of searching to the extent necessary to make such disclosures; b. cost of preparing documents and any other patent costs in connection with the filing and prosecution of a United States patent application where title or royalty-free license is required by the Federal Government to be conveyed to the Federal Government; c. general counseling services relating to patent and copyright matters, such as advice on patent and copyright laws, regulations, clauses, and employee agreements; d. cost of preparing disclosures, reports, and other documents and of searching to the extent necessary to make disclosures not required by the award; and/or e. costs in connection with filing and prosecuting any foreign patent application, or any United States patent application, where the Federal award does not require conveying title or a royalty-free license to the Federal Government?		
30) Plant and homeland security costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for necessary and reasonable expenses incurred for routine and homeland security to protect facilities, personnel, and work products (expenses such as: wages and uniforms of personnel engaged in security activities, equipment, barriers, contractual security services, consultants)?		
31) Pre-award costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred prior to the effective date of the award directly pursuant to the negotiation and in anticipation of the award where such costs are necessary to comply with the proposed delivery schedule or period of performance?		

32) Professional service costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for the costs of professional and consultant services tendered by persons who are members of a particular profession or possess a special skill and who are <u>not</u> officers or employees of the school district?		
33) Proposal costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended on costs of preparing proposals for potential Federal Awards?		
34) Publication and printing costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for publication costs such as the costs of printing (including the processes of composition, plate-making, press work, binding, and the end products produced by such processes), distribution, promotion, mailing, general handling, and/or page charges in professional publications? 2. Were costs not identifiable with a particular cost objective allocated as indirect costs to all benefiting activities of the school district? 3. If Federal funds were expended for page charges for professional journal publications as a necessary part of research costs, did the research papers report work supported by the Federal Government? a. Are the charges levied impartially on all research papers published by the journal, whether or not by Federally-sponsored authors?		
35) Re-arrangement and alteration costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for ordinary and normal rearrangement and alteration of facilities? 2. Was prior approval granted by the USDOE for special arrangements and alteration costs incurred specifically for the project?		
36) Reconversion costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred in the restoration or rehabilitation of the school district's facilities to approximately the same condition existing immediately prior to the commencement of a Federal award? 2. Were Federal funds expended to cover the cost of wear and tear on the school district's facilities?		
37) Rental costs of buildings and equipment	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Are rental costs reviewed periodically to determine reasonableness (Based on rental costs of comparable property; market conditions in the area; alternatives available; type, life expectancy, condition, and value of the property leased)? 2. Are rental costs under "sale and lease back" and "less-than-arms-length" leases equal to the amounts that would have been allowed had title to the property been held by the school district?		

38) Royalties and other costs for the use of patents	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> Have Federal funds been expended on royalties on a patent or copyright or amortization of the cost of acquiring by purchase a copyright, patent, or rights, necessary for the proper performance of the award? <ol style="list-style-type: none"> Does the Federal Government have a license or the right to free use of the patent or copyright? Has the patent or copyright been adjudicated to be invalid, or been administratively determined to be invalid? Is the patent or copyright considered to be unenforceable? Has the patent or copyright expired? Did the school district exercise special care in determining reasonableness where the royalties may have been arrived at as the result of a less-than-arm's-length bargaining? (Such as with persons or corporations affiliated with the school district or unaffiliated parties under an agreement entered into in anticipation that a Federal award would be made.) 		
39) Selling and marketing costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> Were Federal funds expended for costs of selling and marketing any products or services of the school district that were not allowable as public relations costs? 		
40) Taxes	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> Were Federal funds expended on taxes that a school district is legally required to pay (except for self-assessed taxes that disproportionately affect Federal programs or changes in tax policies that disproportionately affect Federal programs)? Were Federal funds expended for gasoline taxes, motor vehicle fees, and other taxes that are in effect user fees for benefits provided to the Federal Government? 		
41) Termination costs applicable to sponsored agreements	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> If an award has been terminated, were there certain costs that could not be discontinued immediately after the effective date of termination? 		
42) Training costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> Were Federal funds expended for the cost of training provided for employee development? 		
43) Travel costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> Were all travel expenses (transportation, lodging, subsistence and related items) incurred for the official business of the school district? Are all travel charges reasonable and consistent with the school district's written travel policy? Are all airfare costs coach or equivalent unless they meet the exceptions in OMB Circular A-87? 		

ALLOWABLE COSTS – UNIVERSITIES AND COLLEGES
SECTION 5

Provider:	Date:	Position Interviewed:	Monitor:		
Fiscal – Allowable/Unallowable Costs – Universities and Colleges					
<p>Statutory Authority: 20 CFR, Title 29, §95.27; OMB Circular A-21, –Cost Principles for Educational Institutions, –Section J; OMB Circular A-133, –Audits of States, Local Governments, and Non-Profit Organizations”</p> <p>Directions: Did your college or university spend Federal grant funds on any of the <u>numbered</u> items below? Check yes or no. If the answer is yes, find that numbered item in the pages that follow and answer the questions for that section.</p>					
Selected Item of Cost	Yes	No	Selected Item of Cost	Yes	No
1) Advertising and public relations costs			28) Lobbying		
2) Advisory councils			29) Losses on other sponsored agreements or contracts		
3) Alcoholic beverages			30) Maintenance and repair costs		
4) Alumni activities			31) Materials and supplies costs		
5) Audit costs and related services			32) Meetings and conferences		
6) Bad debt			33) Memberships, subscriptions and professional activity costs		
7) Bonding costs			34) Patent costs		
8) Commencement and convocation costs			35) Plant and homeland security costs		
9) Communication costs			36) Pre-agreement costs		
10) Compensation for personal services (including but not necessarily limited to wages, salaries, and fringe benefits)			37) Professional service costs		
11) Contingency provisions			38) Proposal costs		
12) Deans of faculty and graduate schools			39) Publication and printing costs		
13) Defense and prosecution of criminal and civil proceedings and claims			40) Rearrangement and alteration costs		
14) Depreciation and use allowances			41) Reconversion costs		
15) Donations and contributions			42) Recruiting costs		
16) Employee morale, health and welfare costs			43) Rental costs of buildings and equipment		
17) Entertainment costs			44) Royalties and other costs for uses of patents		
18) Equipment and other capital expenditures			45) Scholarships and student aid costs		
19) Fines and penalties			46) Selling and marketing costs		
20) Fundraising and investment management costs			47) Specialized service facilities		
21) Gains and losses on depreciable assets			48) Student activity costs		
22) Goods or services for personal use			49) Taxes		
23) Housing and personal living expenses			50) Termination costs applicable to sponsored agreements		
24) Idle facilities and idle capacity (unused capacity of partially used facilities)			51) Training costs		
25) Insurance and indemnification			52) Transportation costs		
26) Interest			53) Travel costs		
27) Labor relations costs			54) Trustees		

Provider:	Date:	Position Interviewed:	Monitor:
Fiscal – Allowable/Unallowable Costs – Educational Institutions (Universities and Colleges) (Universities/Colleges/Community Colleges)			
Statutory Authority: OMB Circular A-21, —6st Principles for Educational Institutions,” Section J; OMB Circular A-133, –Audits of States, Local Governments, and Non-Profit Organizations”			
Directions: Did your college or university spend Federal grant funds on any of the numbered items below? Check yes or no . If the answer is yes , answer the questions for that section. Response or verification should be provided in the space following the inquiry; spaces expand to accommodate explanation.			
1) Advertising and public relations costs			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Did the college or university advertise staff vacancies? In what media? Were Perkins IV or Adult Ed funds used to purchase the advertisements? 2. What other ads did the college or university purchase? In what media? 3. Did the college/university use Perkins IV or Adult Education funds to cover costs of meetings or conventions? Displays, demonstrations, or exhibits? Meeting rooms, hospitality suites, booths or other special facilities? 4. Did Perkins IV or Adult Education funding provide salaries and wages for employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings? 5. Were Federal funds used to cover costs of promotional items and memorabilia, including models, gifts, and souvenirs? 6. Were the institution’s advertising and public relations costs designed to promote the institution’s programs or the institution itself?			
2) Advisory councils			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds used to cover any costs related to advisory councils?			
3) Alcoholic beverages			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds expended for costs of alcoholic beverages?			
4) Alumni(ae) activities			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for or in support of alumni(ae) activities and similar services?			
5) Audit costs and related services			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds expended for audit costs and related expenses such as audits required by, and performed in accordance with, the Single Audit Act?			

6) Bad debt	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended to cover bad debts, including losses (whether actual or estimated) arising from uncollectible accounts and other claims, related collection costs, and related legal costs?		
7) Bonding costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for bonding costs required by the Federal government as assurance against financial loss to itself, including bonds such as bid, performance, payment, advance payment, infringement, and fidelity bonds?		
2. Are bonding costs required in the general conduct of operations of the college or university?		
8) Commencement and convocation costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for commencements and convocations?		
a. Were these funds expended for salaries and fringe benefits of members of the academic staff whose responsibilities to the institution require administrative work that benefits commencements and convocations?		
9) Communication costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services?		
10) Compensation for personal services	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. How do you document salaries and wages charged to Federal grants?		
2. Is the total compensation reasonable for the services rendered? Does it conform to the established policy of the college or university consistently applied to both Federal and non-Federal activities?		
3. Who approves payroll?		
4. Where employees work solely on a single Federal award or cost objective, were charges for their salaries and wages supported by periodic certifications that the employees worked solely on that program for the period covered by the certification?		
a. Were these certifications prepared at least semi-annually and signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee?		
5. Where employees work on multiple activities or cost objectives, was a distribution of their salaries or wages supported by personnel activity reports (PARs)?		
a. Do these PARs reflect an after-the-fact distribution of the actual activity of each employee?		
b. Do they account for the total activity for which each employee is compensated?		
c. Are they prepared at least monthly and coincide with one or more pay periods?		
d. Are they signed by the employee? The supervisor?		
6. Do they reflect budget estimates or other distribution percentages determined before the services are performed? If so, they do not qualify as support for charges to Federal awards.		

<p>7. If Federal funds have been expended for severance pay:</p> <p>a. Was severance pay required by law, by employee/employer agreement or by established written policy?</p> <p>b. Was severance pay associated with normal turnover and allocated as an indirect cost?</p>		
<p>11) Contingency provisions</p>	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>1. Were Federal funds expended as contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening? (The term "contingency reserve" excludes self-insurance reserves, pension plan reserves, and post-retirement health and other benefit reserves computed using acceptable actuarial cost methods.)</p>		
<p>12) Deans of faculty and graduate schools</p>	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>1. Were Federal funds expended for salaries and expenses of deans of faculty and graduate schools, or their equivalents, and their staff?</p>		
<p>13) Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringement</p>	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>1. If Federal funds were expended for costs incurred in connection with any criminal, civil or administrative proceeding (including filing of a false certification) commenced by the Federal Government, or a State, local or foreign government:</p> <p>a. Did these costs relate to a violation of, or failure to comply with, a Federal, State, local or foreign statute or regulation, by the institution (including its agents and employees) which resulted in any of the following dispositions?</p> <p>i. In a criminal proceeding, a conviction?</p> <p>ii. In a civil or administrative proceeding involving an allegation of fraud or similar misconduct, a determination of institutional liability?</p> <p>iii. In the case of any civil or administrative proceeding, the imposition of a monetary penalty?</p> <p>iv. A final decision by an appropriate Federal official to debar or suspend the institution, to rescind or void an award, or to terminate an award for default by reason of a violation or failure to comply with a law or regulation?</p> <p>v. A disposition by consent or compromise, if the action could have resulted in any of the dispositions described in 1 through 4 above?</p> <p>b. Are the costs reasonable in relation to the activities required to deal with the proceeding and the underlying cause of action?</p> <p>c. Was payment of the costs incurred, as allowable and allocable costs, not prohibited by any other provision(s) of the sponsored agreement?</p> <p>d. Were costs not otherwise recovered from the Federal Government or a third party, either directly as a result of the proceeding or otherwise?</p> <p>e. Were costs incurred by the institution in connection with the defense of suits brought by its employees or ex-employees under section 2 of the Major Fraud Act of 1988 (Pub. L. 100-700) (including the cost of all relief necessary to make such employee whole) where the institution was found liable or settled?</p>		

<p>f. Were costs of legal, accounting, and consultant services, and related costs, incurred in connection with defense against Federal Government claims or appeals, or the prosecution of claims or appeals against the Federal Government?</p> <p>g. Were costs of legal, accounting, and consultant services, and related costs, incurred in connection with patent infringement litigation?</p>		
14) Depreciation and use allowances	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>1. Were Federal funds expended as compensation for use of buildings, capital improvements, and equipment that is used, needed in the institution's activities, and properly allocable to sponsored agreements?</p> <p>2. Was the computation of depreciation or use allowances based on the acquisition cost of the assets involved?</p> <p>3. Are the charges for use allowances or depreciation supported by adequate property records, and physical inventories that are taken at least once every two years to ensure that the assets exist and are usable, used, and needed?</p> <p>4. If the depreciation method is used, does the institution maintain adequate depreciation records showing the amount of depreciation taken each period?</p>		
15) Donations and contributions	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>1. Were Federal funds expended for contributions or donations (including cash, property, and services) made by the institution?</p> <p>2. Were donated services or property received by the institution? <i>(The value of the donated services and property is not reimbursable but may be used to meet cost-sharing or matching requirements in accordance with OMB Circular A-110.)</i></p>		
16) Employee morale, health and welfare costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>1. Were Federal funds expended for the costs of employee information publications, health or first-aid clinics and/or infirmaries, recreational activities, employee counseling services, and any other expenses incurred in accordance with the institution's established practice or custom for the improvement of working conditions, employer-employee relations, employee morale, and employee performance?</p> <p>2. Were such costs equitably apportioned to all activities of the institution?</p> <p>3. Was income generated from any of these activities credited to the cost of these activities <i>(unless such income has been irrevocably set over to employee welfare organizations)</i>?</p> <p>4. Were Federal funds expended to cover losses resulting from the operation of food services?</p> <p style="padding-left: 20px;">a. Was the institution's objective to operate such services on a break-even basis?</p> <p style="padding-left: 20px;">b. Were losses sustained because of operating objectives other than the above?</p> <p style="padding-left: 20px;">c. Were these losses due to unusual circumstances?</p> <p style="padding-left: 20px;">d. Were these operating objectives approved by the USDOE?</p>		
17) Entertainment costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO

1. Were Federal funds expended for costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities)?		
18) Equipment and other capital expenditures		<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds expended for general purpose equipment (office equipment, furnishings, modular offices, telephone networks, IT equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles), buildings, and land as direct charges and approved in advance by FLDOE? 2. Were Federal funds expended for capital expenditures for special purpose equipment with a unit cost of \$5,000 or more as direct charges? a) Were these charges approved in advance by FLDOE? 3. Were Federal funds expended for capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life? a) Were these charges approved in advance by FLDOE? 4. When approved as a direct charge, were these capital expenditures charged in the period in which the expenditure was incurred (or as otherwise determined appropriate by and negotiated with the FLDOE)? 5. Were Federal funds expended for equipment and other capital expenditures as indirect costs?		
19) Fines and penalties		<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds expended to cover costs resulting from violations of, or failure of the institution to comply with Federal, state, and local or foreign laws and regulations? a. Were these costs incurred as a result of compliance with specific provisions of the sponsored agreement? b. Were these payments authorized in advance through instructions in writing from the authorized official?		
20) Fundraising and investment management costs		<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds expended to cover costs of organized fundraising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions? 2. Were Federal funds expended to cover costs of investment counsel and staff and similar expenses incurred solely to enhance income from investments? 3. Were Federal funds expended for costs related to the physical custody and control of monies and securities?		

21) Gains and losses on depreciable assets	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. Were gains and losses on the sale, retirement, or other disposition of depreciable property included in the year in which they occur as credits or charges to the asset cost grouping(s) in which the property was included? 2. When assets acquired with Federal funds--in part or wholly-- were disposed of, was the distribution of the proceeds made in accordance with OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations?" 		
22) Goods or services for personal use	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. Were Federal funds expended for costs of goods or services for personal use of the institution's employees? 2. Were these costs reported as taxable income to the employees? 		
23) Housing and personal living expenses	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. Were Federal funds expended for costs of housing (such as depreciation, maintenance, utilities, furnishings, rent), housing allowances, and personal living expenses for/of the institution's current or past officers? 2. Were these costs reported as taxable income to the employees? 		
24) Idle facilities (completely unused facilities) and idle capacity (unused capacity of partially used facilities)	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. Were Federal funds expended for "cost of idle facilities or idle capacity" such as maintenance, repair, housing, rent and other related costs such as insurance, interest, property taxes and depreciation or use allowances? 2. Were the costs of idle facilities necessary to meet fluctuations in workload? 3. Were facilities idle due to changes in program requirements, efforts to achieve more economical operations, reorganization, and termination or due to unforeseen reasons? 4. Have the facilities been idle longer than one year? 5. Were the costs of idle capacity normal costs of doing business and a factor in the normal fluctuations of usage from period to period? 		

25) Insurance and indemnification	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. Were the costs of insurance required or approved and maintained as required by the Federal award? 2. Were Federal funds expended for costs of other insurance maintained by the institution in connection with the general conduct of its activities? <ol style="list-style-type: none"> a. Were the types, extent, and cost of coverage in accordance with sound institutional practices? b. Were the costs for insurance or of any contributions to any reserve covering the risk of loss or damage to Federally owned property? c. Were the costs for life insurance for officers or trustees? 3. Were the costs associated with a self-insurance program? 4. Were the costs for actual losses which could have been covered by other insurance? 5. Were these costs for deductibles or minor losses not covered by insurance, such as the spoilage, breakage and disappearance of small hand tools? 6. Were the costs for indemnification, securing the institution against liabilities to third persons and other losses not compensated by insurance, and expressly provided for in the sponsored agreement? 7. Were the costs to provide insurance against defects in the institution's materials or workmanship? Were the costs for malpractice insurance for research programs involving human subjects? 		
26) Interest	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. Were Federal funds expended for costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the institution's own funds? 2. Were Federal funds expended for interest on debt incurred after July 1, 1982, to acquire buildings, major reconstruction and remodeling, or the acquisition or fabrication of capital equipment costing \$10,000 or more? 3. Were Federal funds expended for interest on debt incurred after May 8, 1996, to acquire or replace capital assets (including construction, renovations, alterations, equipment, land, and capital assets acquired through capital leases) acquired after that date and used in support of sponsored agreements, subject to conditions? 		
27) Labor relations costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. Were Federal funds expended for costs incurred in maintaining satisfactory relations between the institution and its employees, including costs of labor management committees, employees' publications, and other related activities? 		

28) Lobbying☐
YES☐
NO

1. Were Federal funds expended for any of the following activities?
 - a. Attempts to influence the outcomes of any Federal, state, or local election, referendum, initiative, or similar procedure, through in kind or cash contributions, endorsements, publicity, or similar activity?
 - b. Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcomes of elections?
 - c. Any attempt to influence the introduction of Federal or state legislation?
 - d. Any attempt to influence the enactment or modification of any pending Federal or state legislation through communication with any member or employee of the Congress or state legislature, including efforts to influence state or local officials to engage in similar lobbying activity?
 - e. Any attempt to influence any government official or employee in connection with a decision to sign or veto enrolled legislation?
 - f. Any attempt to influence the enactment or modification of any pending Federal or state legislation by preparing, distributing, or using publicity or propaganda, or by urging members of the general public, or any segment thereof, to contribute to or participate in any mass demonstration, march, rally, fundraising drive, lobbying campaign or letter writing or telephone campaign?
 - g. Legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried on in support of or in knowing preparation for an effort to engage in unallowable lobbying?
 - h. Executive lobbying costs incurred in attempting to improperly influence either directly or indirectly, an employee or officer of the Executive Branch of the Federal Government to give consideration or to act regarding a sponsored agreement or a regulatory matter?
2. Were Federal funds expended on the following activities?
 - a. Technical and factual presentations on topics directly related to the performance of a grant, contract, or other agreement, in response to a documented request made by the recipient member, legislative body or subdivision, or a cognizant staff member thereof, provided such information is readily obtainable and can be readily put in deliverable form, and further provided that costs under this section for travel, lodging or meals are unallowable unless incurred to offer testimony at a regularly scheduled Congressional hearing pursuant to a written request for such presentation made by the Chairman or Ranking Minority Member of the Committee or Subcommittee conducting such hearings?
 - b. Any lobbying made unallowable by subsection a. (3) to influence state legislation in order to directly reduce the cost, or to avoid material impairment of the institution's authority to perform the grant, contract, or other agreement?
 - c. Any activity specifically authorized by statute to be undertaken with funds from the grant, contract, or other agreement?
3. Were lobbying costs separately identified in the F&A (Facilities and Administrative) cost rate proposal?
4. Was a certification that the requirements and standards of this section (lobbying) submitted as part of the annual F&A cost rate proposal?
5. Has the institution maintained adequate records to demonstrate that the determination of costs as being allowable or unallowable pursuant to this section complies with the requirements of OMB Circular A-21?

29) Losses on other sponsored agreements or contracts	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for any excess of costs over income under any other sponsored agreement or contract of any nature? (This includes, but is not limited to, the institution's contributed portion by reason of cost-sharing agreements or any under-recoveries through negotiation of flat amounts for F&A costs.)		
30) Maintenance and repair costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for necessary maintenance, repair, or upkeep of buildings and equipment (including Federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition? Costs incurred for improvements which add to the permanent value of the buildings and equipment or appreciably prolong their intended life shall be treated as capital expenditures.		
31) Materials and supplies costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for materials, supplies, and fabricated parts necessary to carry out a sponsored agreement? 2. Were purchased materials and supplies charged at their actual prices, net of applicable credits? (Withdrawals from general stores or stockrooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied. Incoming transportation charges are a proper part of materials and supplies costs.) 3. Were materials and supplies used for the performance of a sponsored agreement charged as direct costs? 4. Was there a charge for Federally-donated or furnished materials that are used in performing the sponsored agreement?		
32) Meetings and conferences	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for the costs of meetings and conferences, the primary purpose of which is the dissemination of technical information? (This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to meetings or conferences.)		
33) Memberships, subscriptions and professional activity costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs of the institution's membership in business, technical, and professional organizations? 2. Were Federal funds expended for costs of the institution's subscriptions to business, professional, and technical periodicals? 3. Were Federal funds expended for costs of the institution's membership in any civic or community organization? 4. Were Federal funds expended for costs of membership in any country club or social or dining club or organization?		

34) Patent costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for any of the following activities? <ul style="list-style-type: none"> a. Cost of preparing disclosures, reports, and other documents required by the sponsored agreement and of searching to the extent necessary to make such disclosures? b. Cost of preparing documents and any other patent costs in connection with the filing and prosecution of a United States patent application where title or royalty-free license is required by the Federal government to be conveyed to the Federal Government? c. General counseling services relating to patent and copyright matters, such as advice on patent and copyright laws, regulations, clauses, and employee agreements? d. Cost of preparing disclosures, reports, and other documents and of searching to the extent necessary to make disclosures not required by the award? e. Costs in connection with filing and prosecuting any foreign patent application, or any United States patent application, where the sponsored agreement award does not require conveying title or a royalty-free license to the Federal government? 		
35) Plant and homeland security costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for any of the following activities: <ul style="list-style-type: none"> a. Necessary and reasonable expenses incurred for routine and homeland security to protect facilities, personnel, and work products? b. Wages and uniforms of personnel engaged in security activities; equipment; barriers; contractual security services; consultants? 		
36) Pre-agreement costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended on costs incurred prior to the effective date of the sponsored agreement, whether or not they would have been allowable if incurred after the effective date?		
37) Professional service costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for the costs of professional and consultant services tendered by persons who are members of a particular profession or possess a special skill who are not officers or employees of the institution? 2. Could the service have been performed more economically by direct employment rather than contracting?		
38) Proposal costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended on proposal costs that were reasonable and equitable? Explain.		

39) Publication and printing costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended on publication and printing costs identifiable with a particular cost objective? 2. If not, were they allocated as indirect costs to all benefiting activities of the institution? 3. If Federal funds were expended for page charges for professional journal publications as a necessary part of research costs, did the research papers report work supported by the Federal Government? 4. Are the charges levied impartially on all research papers published by the journal, whether or not by Federally-sponsored authors?		
40) Re-arrangement and alteration costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for ordinary or normal rearrangement and alteration of facilities? 2. If special arrangements and alteration costs were incurred specifically for the project, was prior approval granted by the USDOE?		
41) Reconversion costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred in the restoration or rehabilitation of the institution's facilities to approximately the same condition existing immediately prior to the commencement of a sponsored agreement? 2. Were Federal funds expended to cover the cost of wear and tear on the institution's facilities?		
42) Recruiting costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred pursuant to a well-managed recruitment program to recruit staff in keeping with workload requirements? (These costs include: "help wanted" advertising; operating costs of an employment office necessary to secure and maintain an adequate staff; costs of operating an aptitude and educational testing program; travel costs of employees while engaged in recruiting personnel; travel costs of applicants for interviews for prospective employment; and relocation costs incurred incident to recruitment of new employees.) 2. Did the institution use employment agencies that charged standard commercial rates? 3. In publications, did help wanted advertising include color, material other than for recruitment purposes, or excessive size? 4. Do recruiting enticements meet the test of reasonableness and conform with the established practices of the institution? 5. Has the institution refunded or credited relocation costs when the costs were incurred incidental to the recruitment of a new employee who resigned for reasons within his control within 12 months of hire?		
43) Rental costs of buildings and equipment	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Are rental costs reviewed periodically to determine reasonableness (Based on rental costs of comparable property; market conditions in the area; alternatives available; type, life expectancy, condition, and value of the property leased)? 2. Are rental costs under "sale and lease back" and "less-than-arms-length" leases equal to the amounts that would have been allowed had title to the property been held by the institution?		

44) Royalties and other costs for the use of patents	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Does the Federal Government have a license or the right to free use of the patent or copyright? 2. Has the patent or copyright been adjudicated invalid or administratively determined to be invalid? 3. Has the patent or copyright been considered to be unenforceable? 4. Has the patent or copyright expired? 5. Does the institution have a process to determine reasonableness of royalties and other costs for the use of patents?		
45) Scholarships and student aid costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs of scholarships, fellowships, and other programs of student aid to provide training to selected participants and the charge was approved by the sponsoring agency? 2. Were the tuition remission and other forms of compensation paid as, or in lieu of, wages to students performing necessary work or conducting activities necessary to the sponsored agreement? 3. Were these forms of compensation provided in accordance with established institutional policy? 4. Was the tuition or other payments reasonable compensation for the work performed?		
46) Selling and marketing costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs of selling and marketing any products or services of the institution?		
47) Specialized service facilities	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs of services provided by highly specialized facilities operated by the institution, such as computers, wind tunnels, and reactors?		
48) Student activity costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for intramural activities, student publications, student clubs, and other student activities? a. Were these costs provided for in the sponsored agreement?		
49) Taxes	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for payments in lieu of taxes which are commensurate with the local government services received? 2. Were these payments for taxes from which exemptions are available to the institution directly or which are available to the institution based on an exemption afforded the Federal government? 3. Were these payments for special assessments on land which represent capital improvements? 4. Were refunds of taxes, interest, or penalties, and any payment to the institution of interest thereon, attributable to taxes, interest, or penalties which were allowed as sponsored agreement costs, credited or paid to the Federal government in the manner directed by the Federal Government?		

50) Termination costs applicable to sponsored agreements	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. If an award has been terminated, were there certain costs that could not be discontinued immediately after the effective date of termination?		
51) Training costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for the cost of training provided for employee development?		
52) Transportation costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered? 2. Does the institution follow a consistent, equitable procedure where identification with the materials received cannot readily be made, so that inbound transportation cost may be charged to the appropriate F&A cost accounts? 3. Is outbound freight, if reimbursable under the terms of the sponsored agreement, treated as a direct cost?		
53) Travel costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were all travel expenses (paid from these Federal funds) incurred for the official business of the institution? 2. Are all travel charges consistent with the institution's written travel policy? 3. Are all airfare costs coach or equivalent unless they meet the exceptions in OMB Circular A-21? 4. If institution staff travels by other than commercial carrier, are the travel charges consistent with available commercial charges?		
54) Trustees	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for travel and subsistence costs of trustees (or directors)? These costs are subject to restrictions regarding lodging, subsistence and air travel costs provided in Section 53, OMB Circular A-21.		

ALLOWABLE COSTS - NON-PROFIT ORGANIZATIONS
SECTION 6

Provider:	Date:	Position Interviewed:	Monitor:		
Fiscal - Allowable/Unallowable Costs - Non-Profit Organizations					
<p>Statutory Authority: 20 CFR, Title 29, §95.27; OMB Circular A-122, "Cost Principles for Non-Profit Organizations;" OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations"</p> <p>Directions: Did your agency spend Federal grant funds on any of the <u>numbered</u> items below? Check yes or no. If the answer is yes, find that numbered item in the pages that follow and answer the questions for that section.</p>					
Selected Item of Cost	Yes	No	Selected Item of Cost	Yes	No
1) Advertising and public relations costs			27) Maintenance and repair costs		
2) Advisory councils			28) Materials and supplies costs		
3) Alcoholic beverages			29) Meetings and conferences		
4) Audit costs and related services			30) Memberships, subscriptions and professional activity costs		
5) Bad debts			31) Organization costs		
6) Bonding costs			32) Page charges in professional journals		
7) Communication costs			33) Participant support costs		
8) Compensation for personal services (including but not necessarily limited to wages, salaries, and fringe benefits)			34) Patent costs		
9) Contingency provisions			35) Plant and homeland security costs		
10) Defense and prosecution of criminal and civil proceedings and claims			36) Pre-agreement costs		
11) Depreciation and use allowances			37) Professional services costs		
12) Donations and contributions			38) Publication and printing costs		
13) Employee morale, health and welfare costs			39) Rearrangement and alteration costs		
14) Entertainment costs			40) Reconversion costs		
15) Equipment and other capital expenditures			41) Recruiting costs		
16) Fines and penalties			42) Relocation costs		
17) Fundraising and investment management costs			43) Rental costs of buildings and equipment		
18) Gains and losses on depreciable assets			44) Royalties and other costs for uses of patents and copyrights		
19) Goods or services for personal use			45) Selling and marketing costs		
20) Housing and personal living expenses			46) Specialized service facilities		
21) Idle facilities and idle capacity (unused capacity of partially used facilities)			47) Taxes		
22) Insurance and indemnification			48) Termination costs applicable to sponsored agreements		
23) Interest			49) Training costs		
24) Labor relations costs			50) Transportation costs		
25) Lobbying			51) Travel costs		
26) Losses on other sponsored agreements or contracts			52) Trustees		

Provider:	Date:	Position Interviewed:	Monitor:
Fiscal -- Allowable/Unallowable Costs -- Non-Profit Organizations			
Statutory Authority: 20 CFR, Title 29, §95.27; OMB Circular A-122, "Cost Principles for Non-Profit Organizations;" OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations"			
Directions: Did your agency spend Federal grant funds on any of the numbered items below? Check yes or no . If the answer is yes , answer the questions for that section. Response or verification should be provided in the space following the inquiry; spaces expand to accommodate explanation.			
1) Advertising and public relations costs			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Did the agency advertise teaching vacancies? In what media? Were FJEP funds used to purchase the advertisements? 2. What other ads did the agency purchase? In what media? 3. Did the agency FJEP funds to cover costs of meetings or conventions? Displays, demonstrations, or exhibits? Meeting rooms, hospitality suites, booths or other special facilities? 4. Did FJEP funding provide salaries and wages for employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings? 5. Were Federal funds used to cover costs of promotional items and memorabilia, including models, gifts, and souvenirs? 6. Were the agency's advertising and public relations costs designed to promote the agency's programs or the agency itself?			
2) Advisory councils			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds used to cover any costs related to advisory councils?			
3) Alcoholic beverages			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds expended for the costs of alcoholic beverages?			
4) Audit costs and related services			<input type="checkbox"/> YES <input type="checkbox"/> NO
1. Were Federal funds expended for audit costs and related expenses such as audits required by, and performed in accordance with, the Single Audit Act?			

5) Bad debts	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended to cover bad debts, including losses (whether actual or estimated) arising from uncollectable accounts and other claims, related collection costs, and related legal costs?		
6) Bonding costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for bonding costs required by the Federal government as assurance against financial loss to itself, including such bonds as bid, performance, payment, advance payment, infringement, and fidelity bonds?		
2. Are bonding costs required in the general conduct of operations of the agency?		
7) Communication costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services?		
8) Compensation for personal services	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. How do you document salaries and wages charged to Federal grants? 2. Is the total compensation reasonable for the services rendered? Does it conform to the established policy of the agency consistently applied to both Federal and non-Federal activities? 3. Who approves payroll? 4. Where employees work solely on a single Federal award or cost objective, were charges for their salaries and wages supported by periodic certifications that the employees worked solely on that program for the period covered by the certification? a. Were these certifications prepared at least semi-annually and signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee? 5. Where employees work on multiple activities or cost objectives, was a distribution of their salaries or wages supported by personnel activity reports (PARs)? a. Do these PARs reflect an after-the-fact distribution of the actual activity of each employee? b. Do they account for the total activity for which each employee is compensated? c. Are they prepared at least monthly and coincide with one or more pay periods? d. Are they signed by the employee? e. Do they reflect budget estimates or other distribution percentages determined before the services are performed? If so, they do not qualify as support for charges to Federal awards. 6. If Federal funds have been expended for severance pay: a. Was severance pay required by law, by employee/employer agreement or by established written policy? b. Was severance pay associated with normal turnover and allocated as an indirect cost?		

9) Contingency provisions	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended as contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening? (The term "contingency reserve" excludes self-insurance reserves, pension plan reserves, and post-retirement health and other benefit reserves computed using acceptable actuarial cost methods.)		
10) Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for the defense and/or prosecution of criminal and/or civil proceedings, claims, appeals, and patent infringement? Explain.		
11) Depreciation and use allowances	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended as compensation for use of buildings, capital improvements, and equipment that is used, needed in the non-profit organization's activities, and properly allocable to Federal awards? 2. Was the computation of depreciation or use allowances based on the acquisition cost of the assets involved? 3. Are the charges for use allowances or depreciation supported by adequate property records, and physical inventories that are taken at least once every two years to ensure that the assets exist and are usable, used, and needed? 4. If the depreciation method is used, does the non-profit organization maintain adequate depreciation records showing the amount of depreciation taken each period?		
12) Donations and contributions	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for contributions or donations (including cash, property, and services) made by the non-profit organization? 2. Were donated services or property received by the non-profit organization? (The value of the donated services and property is not reimbursable but may be used to meet cost-sharing or matching requirements in accordance with OMB Circular A-110.)		
13) Employee morale, health and welfare costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for the costs of employee information publications, health or first-aid clinics and/or infirmaries, recreational activities, employee counseling services, and any other expenses incurred in accordance with the school district's established practice or custom for the improvement of working conditions, employer-employee relations, employee morale, and employee performance? <ol style="list-style-type: none"> Were such costs equitably apportioned to all activities of the agency? Was income generated from any of these activities offset against expenses? 		

14) Entertainment costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities)?		
15) Equipment and other capital expenditures	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds used for capital expenditures for general purpose equipment, buildings and land as direct charges? a. Were these expenditures approved in advance by the awarding agency (FLDOE)? 2. Were Federal funds expended for capital expenditures for special purpose equipment with a unit cost of \$5000 or more as direct charges? a. Were these charges approved in advance by FLDOE? 3. Were Federal funds expended for capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life? a. Were these charges approved in advance by the FLDOE? 4. When approved as a direct charge, were these capital expenditures charged in the period in which the expenditure was incurred (or as otherwise determined appropriate by and negotiated with the FLDOE)? 5. Were Federal funds expended for equipment and other capital expenditures and charged as indirect costs?		
16) Fines and penalties	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended to cover costs resulting from violations of, or failure of the non-profit organization to comply with Federal, state, and local laws and regulations? a. Were these costs incurred as a result of compliance with specific provisions of the Federal award? b. Were these payments authorized in advance through instructions in writing from the awarding agency?		
17) Fundraising and investment management costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended to cover costs of organized fundraising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions? 2. Were Federal funds expended to cover costs of investment counsel and staff and similar expenses incurred solely to enhance income from investments? 3. Were Federal funds expended for costs related to the physical custody and control of monies and securities?		
18) Gains and losses on depreciable assets	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were gains and losses on the sale, retirement, or other disposition of depreciable property included in the year in which they occur as credits or charges to the asset cost grouping(s) in which the property was included?		

19) Goods or services for personal use	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs of goods or services for personal use of the non-profit organization's employees? 2. Were these costs reported as taxable income to the employees?		
20) Housing and personal living expenses	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs of housing (such as depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses for/of the non-profit organization's current or past officers or employees? 2. Were these costs reported as taxable income to the employees?		
21) Idle facilities (completely unused facilities) and idle capacity (unused capacity of partially used facilities)	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were the costs of idle facilities (maintenance, repair, housing, rent and other related costs such as insurance, interest, property taxes and depreciation or use allowances) necessary to meet fluctuations in workload? 2. Were facilities idle due to changes in program requirements, efforts to achieve more economical operations, reorganization, and termination or due to unforeseen reasons? 3. Have the facilities been idle longer than one year? 4. Were Federal funds expended for "cost of idle capacity" such as costs for maintenance, repair, housing, rent and other related costs such as insurance, interest, property taxes and depreciation or use allowances? 5. Were the costs of idle capacity normal costs of doing business and a factor in the normal fluctuations of usage from period to period?		
22) Insurance and indemnification	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs of insurance required or approved, and maintained, pursuant to the Federal award? 2. Were Federal funds expended for costs of other insurance maintained by the non-profit organization in connection with the conduct of its activities? <ul style="list-style-type: none"> a. Were the types and extent and cost of coverage in accordance with sound business practices? b. Were the costs for insurance or of any contributions to any reserve covering the risk of loss or damage to Federally owned property? c. Were the costs for life insurance for officers or trustees? d. Were the costs associated with a self-insurance program? e. Were the costs for actual losses which could have been covered by permissible insurance? f. Were these costs for deductibles or minor losses not covered by insurance, such as the spoilage, breakage and disappearance of supplies or small hand tools? g. Were the costs for indemnification, securing the non-profit organization against liabilities to third persons and other losses not compensated by insurance, and expressly provided for in the Federal award? h. Were the costs to provide insurance against defects in the non-profit organization's materials or workmanship? 		

23) Interest	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the non-profit organization's own funds? 2. Were Federal funds expended for interest on debt incurred after September 29, 1995, to acquire or replace capital assets (including renovations, alterations, equipment, land, and capital assets acquired through capital leases) and used in support of Federal awards? 3. Were the costs related to interest attributable to fully depreciated assets? 4. Do the costs to acquire facilities and equipment reflect a fair market value available to the non-profit organization from an unrelated ("arm's length") third party?		
24) Labor relations costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred in maintaining satisfactory relations between the non-profit organization and its employees, including costs of labor management committees, employees' publications, and other related activities?		
25) Lobbying	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for any of the following activities? a. Attempts to influence the outcomes of any Federal, state, or local election, referendum, initiative, or similar procedure, through in kind or cash contributions, endorsements, publicity, or similar activity? b. Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcomes of elections? c. Any attempt to influence the introduction of Federal or state legislation through: i. Communication with any member or employee of the Congress or State Legislature, including efforts to influence state or local officials to engage in similar lobbying activity? ii. Preparing, distributing or using publicity or propaganda, or by urging members of the general public to contribute to or participate in any mass demonstration, march, rally, fundraising drive, lobbying campaign or letter writing or telephone campaign? d. Legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried on in support of or in knowing preparation for an effort to engage in unallowable lobbying? e. Executive lobbying costs incurred in attempting to improperly influence either directly or indirectly, an employee or officer of the Executive Branch of the Federal Government to give consideration or to act regarding a sponsored agreement or a regulatory matter? 2. Were Federal funds expended on the following activities? a. Technical and factual presentations on topics directly related to the performance of a grant, contract, or other agreement in response to a documented/written request made by the recipient member, legislative body or subdivision, or a cognizant staff member, provided such information is readily obtainable and can be readily put in deliverable form? b. Any lobbying made unallowable by subsection a. (3) of OMB Circular A-122 to influence State legislation in order to directly		

<p>reduce the cost, or to avoid material impairment of the non-profit organization's authority to perform the grant, contract, or other agreement?</p> <p>c. Any activity specifically authorized by statute to be undertaken with funds from the grant, contract, or other agreement?</p> <p>3. Were lobbying costs separately identified in the indirect cost rate proposal?</p> <p>4. Was a certification that the requirements and standards of this section (lobbying) submitted as part of the annual indirect cost rate proposal?</p> <p>5. Has the organization maintained adequate records to demonstrate that the determination of costs as allowable or unallowable is pursuant to this section of OMB Circular A-122?</p>		
26) Losses on other sponsored agreements or contracts	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>1. Were Federal funds expended for any excess of costs over income under any other Federal award? This includes, but is not limited to, the non-profit organization's contributed portion by reason of cost-sharing agreements or any under-recoveries through negotiation of lump sums for, or ceilings on, indirect costs.</p>		
27) Maintenance and repair costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>1. Were Federal funds expended for costs incurred for necessary maintenance, repair, or upkeep of buildings and equipment (including Federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition? Costs incurred for improvements which add to the permanent value of the buildings and equipment or appreciably prolong their intended life shall be treated as capital expenditures.</p> <p>2. Were purchased materials and supplies charged at their actual prices, net of applicable credits? Withdrawals from general stores or stockrooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied. Incoming transportation charges are a proper part of materials and supplies costs.</p> <p>3. Were materials and supplies actually used for the performance of a Federal award and charged as direct costs?</p> <p>4. Was there a charge for Federally-donated or furnished materials used in performing the Federal award?</p>		
29) Meetings and conferences	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<p>1. Were Federal funds expended for the costs of meetings and conferences, the primary purpose of which is the dissemination of technical information? (This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences.)</p>		

30) Memberships, subscriptions and professional activity costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs of the non-profit organization's membership in business, technical, and professional organizations? 2. Were Federal funds expended for costs of the non-profit organization's subscriptions to business, professional, and technical periodicals? 3. Were Federal funds expended for costs of membership in any civic or community organization? 4. Were Federal funds expended for costs of membership in any country club or social or dining club or organization?		
31) Organization costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Was approval obtained from the awarding agency prior to the expenditure of Federal funds for any of the following: Incorporation fees, brokers' fees, fees to promoters, organizers or management consultants; attorneys, accountants, or investment counselors, whether or not employees of the organization, in connection with establishment or reorganization of an organization?		
32) Page charges in professional journals	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for page charges for professional journal publications as a necessary part of research costs, where: a. the research papers report work supported by the Federal government; and b. the charges are levied impartially on all research papers published by the journal, whether or not by Federally-sponsored authors?		
33) Participant support costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Was approval obtained from the awarding agency prior to the expenditure of Federal funds for any of the following: Stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia, or training projects?		
34) Patent costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for any of the following activities? a. Cost of preparing disclosures, reports, and other documents required by the Federal award and of searching to the extent necessary to make such disclosures? b. Cost of preparing documents and any other patent costs in connection with the filing and prosecution of a United States patent application where title or royalty-free license is required by the Federal Government to be conveyed to the Federal Government? c. General counseling services relating to patent and copyright matters, such as advice on patent and copyright laws, regulations, clauses, and employee agreements? 2. Were Federal funds expended for any of the following activities? a. Cost of preparing disclosures, reports, and other documents and of searching to the extent necessary to make disclosures not required by the award?		

b. Costs in connection with filing and prosecuting any foreign patent application, or any United States patent application, where the Federal award does not require conveying title or a royalty-free license to the Federal Government?		
35) Plant and homeland security costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for any of the following activities? a. Necessary and reasonable expenses incurred for routine and homeland security to protect facilities, personnel, and work products? b. Wages and uniforms of personnel engaged in security activities, equipment, barriers, contractual security services, and/or consultants?		
36) Pre-agreement costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended on costs incurred prior to the effective date of the Federal award, whether or not they would have been allowable if incurred after the effective date?		
37) Professional service costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for the costs of professional and consultant services tendered by persons who are members of a particular profession or possess a special skill who are not officers or employees of the non-profit organization? 2. Could the service have been performed more economically by direct employment rather than contracting?		
38) Publication and printing costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended on publication and printing costs identifiable with a particular cost objective? 2. If not, were they allocated as indirect costs to all benefitting activities of the non-profit organization? 3. If Federal funds were expended for page charges for professional journal publications as a necessary part of research costs, did the research papers report work supported by the Federal Government? 4. Are the charges levied impartially on all research papers published by the journal, whether or not by Federally-sponsored authors?		
39) Re-arrangement and alteration costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for ordinary or normal rearrangement and alteration of facilities? 2. Was prior approval granted by the awarding agency for special arrangements and alteration costs incurred specifically for the project?		
40) Reconversion costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred in the restoration or rehabilitation of the non-profit organization's facilities to approximately the same condition existing immediately prior to the commencement of a Federal award? 2. Were Federal funds expended to cover the cost of wear and tear on the non-profit organization's facilities?		

41) Recruiting costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. Were Federal funds expended for costs incurred pursuant to a well-managed recruitment program to recruit staff in keeping with workload requirements? (These costs include: –help wanted” advertising; operating costs of an employment office necessary to secure and maintain an adequate staff; costs of operating an aptitude and educational testing program; travel costs of employees while engaged in recruiting personnel; travel costs of applicants for interviews for prospective employment; and relocation costs incurred incident to recruitment of new employees.) 2. Did the non-profit organization use employment agencies that charged standard commercial rates? 3. In publications, did help-wanted advertising include color, material other than for recruitment purposes, or excessive size? 4. Do recruiting enticements meet the test of reasonableness and conform to the established practices of the non-profit organization? 5. Has the non-profit organization refunded or credited relocation costs when the costs were incurred incidental to the recruitment of a new employee who resigned for reasons within his control within 12 months of hire? 		
42) Relocation costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. If Federal funds were expended for relocation costs, did they meet all three of following criteria: <ol style="list-style-type: none"> a. The move is for the benefit of the employer? b. Reimbursement to the employee is in accordance with an established written policy consistently followed by the employer? c. The reimbursement does not exceed the employee’s actual (or reasonably estimated) expenses? 2. Were Federal funds expended on any of the following costs related to relocation? <ol style="list-style-type: none"> a. Fees and other costs associated with acquiring a new home b. A loss on the sale of a former home c. Continuing mortgage principal and interest payments on a home being sold d. Income taxes paid by an employee related to reimbursed relocation costs 		
43) Rental costs of buildings and equipment	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<ol style="list-style-type: none"> 1. Are rental costs reviewed periodically to determine reasonableness (based on rental costs of comparable property; market conditions in the area; alternatives available; type, life expectancy, condition, and value of the property leased)? 2. Are rental costs under –sale and lease back” and –less-than-arms-length” leases equal to the amounts that would have been allowed had title to the property been held by the non-profit organization? 		

44) Royalties and other costs for the use of patents and copyrights	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Does the Federal Government have a license or the right to free use of the patent or copyright? 2. Has the patent or copyright been adjudicated invalid or administratively determined to be invalid? 3. Has the patent or copyright been considered to be unenforceable? 4. Has the patent or copyright expired? 5. Does the non-profit organization have a process to determine reasonableness of royalties and other costs for the use of patents?		
45) Selling and marketing	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs of selling and marketing any products or services of the non-profit organization that were not allowable as public relations costs? 2. Was approval obtained from the awarding agency prior to the expenditure of Federal funds for direct costs of selling and marketing any products and services of the non-profit organization when they are necessary for the performance of Federal programs?		
46) Specialized service facilities	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs of services provided by highly specialized facilities operated by the non-profit organization, such as computers, wind tunnels, and reactors?		
47) Taxes	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for taxes which the organization is required to pay and which are paid or accrued in accordance with Generally Accepted Accounting Principles (GAAP)? 2. Were Federal funds expended for payments in lieu of taxes which are commensurate with the local government services received? 3. Were these payments for taxes from which exemptions are available to the non-profit organization directly or which are available to the non-profit organization based on an exemption afforded the Federal government? 4. Were these payments for special assessments on land which represent capital improvements? 5. Were refunds of taxes, interest, or penalties, and any payment to the organization of interest, attributable to taxes, interest, or penalties which were allowed as sponsored agreement costs, credited or paid to the Federal Government in the manner directed by the Federal Government?		
48) Termination costs applicable to sponsored agreements	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. If an award has been terminated, were there certain costs that could not be discontinued immediately after the effective date of termination? 2. Is there evidence of a negligent or willful failure of the non-profit organization to discontinue such costs?		

49) Training costs

<input type="checkbox"/>	<input type="checkbox"/>
YES	NO

1. Were Federal funds expended for any of the following costs?
 - a. Preparation and maintenance of a program of instruction? [Such as on-the-job, classroom, and apprenticeship training, designed to increase the vocational effectiveness of employees; including training materials, textbooks, salaries or wages of trainees (excluding overtime compensation which might arise), and (i) salaries of the director of training and staff when the training program is conducted by the organization; or (ii) tuition and fees when the training is in an institution not operated by the organization.]
 - b. Costs of part-time education, at an undergraduate or post-graduate college level, including that provided at the organization's own facilities? (allowable only when the course or degree pursued is relative to the field in which the employee is now working or may reasonably be expected to work, and are limited to:
 - i. Training materials and/or textbooks
 - ii. Fees charged by the educational institution
 - iii. Tuition charged by the educational institution or, in lieu of tuition, instructors' salaries and the related share of indirect costs of the educational institution to the extent that the sum thereof is not in excess of the tuition which would have been paid to the participating educational institution
 - iv. Salaries and related costs of instructors who are employees of the organization.
 - v. Straight-time compensation of each employee for time spent attending classes during working hours not in excess of 156 hours per year and only to the extent that circumstances do not permit the operation of classes or attendance at classes after regular working hours; otherwise, such compensation is unallowable.
 - c. Costs of tuition, fees, training materials, and textbooks (but not subsistence, salary, or any other emoluments) in connection with full-time education, including that provided at the organization's own facilities, at a post-graduate (but not undergraduate) college level? (Allowable only when the course or degree pursued is related to the field in which the employee is now working or may reasonably be expected to work, and only where the costs receive the prior approval of the awarding agency.)
 - d. Costs of attendance of up to 16 weeks per employee per year at specialized programs specifically designed to enhance the effectiveness of executives or managers or to prepare employees for such positions? (These costs include enrollment fees; training materials; textbooks; and related charges; employees' salaries; subsistence; and travel. Costs allowable under this paragraph do not include those for courses that are part of a degree-oriented curriculum, which are allowable only to the extent set forth in ii and iii above.)
 - e. Maintenance expense, and normal depreciation or fair rental, on facilities owned or leased by the organization for training purposes?
 - f. Contributions or donations to educational or training institutions, including the donation of facilities or other properties, and scholarships or fellowships?
 - g. Training and education costs in excess of those otherwise allowable under subparagraphs ii and iii above with prior approval of FLDOE? To be considered for approval, the organization must demonstrate that such costs are consistently incurred pursuant to an established training and education program, and that the course or degree pursued is relative to the field in which the employee is now working or may reasonably be expected to work.

50) Transportation costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered? 2. Does the non-profit organization follow a consistent, equitable procedure where identification with the materials received cannot readily be made, so that inbound transportation cost may be charged to the appropriate indirect cost accounts?		
51) Travel costs	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were all travel expenses (transportation, lodging, subsistence and related items) incurred for the official business of the organization? 2. Are all travel charges consistent with the non-profit organization's written travel policy? 3. Are all airfare costs coach or equivalent unless they meet the exceptions in OMB Circular A-122? 4. If organization staff travels by other than commercial carrier, are the travel charges consistent with commercial charges?		
52) Trustees	<input type="checkbox"/> YES	<input type="checkbox"/> NO
1. Were Federal funds expended for travel and subsistence costs of trustees or directors? (These costs are subject to restrictions regarding lodging, subsistence and air travel costs provided in Section 31.)		

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