

**Section D - General Assurances, Terms, and Conditions  
for Participation in Federal and State Programs**

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

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

- 34 CFR 76.301 of the Education Department General Administrative Regulations (EDGAR), which requires a general application of Sub-grantees/Recipients for participation in federal programs funded by the U.S. Department of Education.
- Applicable regulations of other federal agencies.
- State laws and regulations pertaining to the expenditure of state funds.

**General Assurances for Participation  
in Federal and State Programs**

**Implemented by the Florida Department of Education under the Provisions of the Education Department  
General Administrative Regulations (EDGAR)  
of the United States Department of Education**

**Return to:**

Florida Department of Education  
Comptroller's Office  
325 West Gaines Street  
914 Turlington Building  
Tallahassee, Florida 32399-0400

**Florida Department of Education  
General Assurances for Participation in Federal and State Programs**

**Authority for Data Collection:** 20 USC 1232(e).

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

**Instructions:** These general assurances will be in effect for the duration of participation in federal and state programs or until such time as the requirements change. The Superintendent or other authorized officer must sign the certification and return it to the address below. Payment for project awards and contracts cannot be made by this agency until the general application is received. For further information, contact the Florida Department of Education, Comptroller’s Office, at (850) 245-0401, Suncom 205-0401.

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**Certification:**

I, the undersigned authorized official for the named agency of the State of Florida, hereby apply for participation in federally funded and state funded education programs.

Typed Agency Name

Agency Number

Typed Name and Title of Authorized Official  
(Agency Head)

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

Signature (must be original)

Date

Area Code / Telephone Number

Return original to:

Florida Department of Education  
Comptroller’s Office  
Room 914  
Turlington Building  
325 West Gaines Street  
Tallahassee, Florida 32399-0400

## **General Assurances**

Assurance is hereby given that to the extent applicable:

- The recipient will administer each program covered by the application in accordance with all applicable statutes, regulations, program plans, and applications.
- The control of funds provided to the recipient under each program and title to property acquired with those funds will be in a public agency and a public agency will administer those funds and property.
- The recipient will use fiscal control and fund accounting procedures that will ensure proper disbursement of and accounting for federal and state funds paid to that agency under each program.
- The recipient will make reports to the Florida Department of Education and to the U.S. Department of Education as may reasonably be required, and the recipient will maintain such fiscal and programmatic records and provide access to those records, as necessary, for those departments to perform their duties.
- The recipient will provide reasonable opportunities for systematic consultation with and participation of teachers, parents, and other interested agencies, organizations, and individuals, including education-related community groups and non-profit organizations in the planning for and operation of each program.
- Any application, evaluation, periodic program plan, or report relating to each program will be made readily available to parents and other members of the general public.
- In the case of any project involving construction:
  - The project may not be inconsistent with overall state plans for the construction of school facilities.
  - In developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed by the U.S. Secretary of Education under Section 794 of Title 29 in order to ensure that facilities constructed with the use of federal funds are accessible to and usable by individuals with disabilities.
- The recipient has adopted effective procedures for acquiring and disseminating to teachers and administrators participating in each program significant information from educational research, demonstrations, and similar projects and for adopting, where appropriate, promising educational practices developed through such projects, and such procedures shall ensure compliance with the requirements of the No Child Left Behind Act.
- None of the funds expended under the applicable program will be used to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interests of the purchasing entity or its employees or any affiliate of such an organization.
- The recipient will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.
- The recipient will initiate and complete the work within the applicable time frame after receipt of approval from the awarding agency.

- The recipient will comply with all federal statutes relating to nondiscrimination. (These include but are not limited to Title VI of the Civil Rights Act of 1964 [P.L. 88-352] which prohibits discrimination on the basis of race, color, or national origin; Title IX of the Education Amendments of 1972, as amended [20 U.S.C 1681-1683 and 1685-1686], which prohibits discrimination on the basis of sex; Section 504 of the Rehabilitation Act of 1973, as amended [29 U.S.C 794], which prohibits discrimination on the basis of handicaps; and the Age Discrimination Act of 1975, as amended [42 U.S.C 6101-6107], which prohibits discrimination on the basis of age.)
- The recipient will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
- The recipient will comply with the requirements of the Gun-Free Schools Act of 1994.
- The recipient will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" and /or Section 215.97, Florida Statutes, "Florida Single Audit Act," as applicable.
- No federal appropriated funds have been paid or will be paid by or on behalf of the recipient to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.
- The recipient certifies that neither it nor its officers is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency.
- The recipient certifies that it will maintain a drug-free workplace and will comply with the requirements of the Drug-Free Workplace Act of 1988.
- The recipient will comply with all applicable requirements of all other federal and state laws, executive orders, regulations, and policies governing each of these programs.
- The recipient will conduct assessments that are consistent with Section 1111 (b)(3) of the No Child Left Behind Act.
- The recipient will annually assess in English children who have been in the United States for three or more consecutive years and the recipient will annually assess the English proficiency of all limited English proficient children participating in a federally funded program, consistent with Section 1111 (b)(7) of the No Child Left Behind Act.
- After timely and meaningful consultation, the recipient will provide the opportunity for children enrolled in private, nonprofit schools, and the educational personnel of such schools, equitable participation in the activities and services provided by these federal funds, and will notify the officials of the private schools of said opportunity. (Educational services or other benefits provided, including materials and equipment, shall be secular, neutral, and non-ideological. Expenditures for such services or other benefits shall be equal [consistent with the number of children to be served] to expenditures for programs of children enrolled in the public schools of the local educational agency.)

## Terms

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

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

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

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

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

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

**Monitoring**—Florida Department of Education activities to determine that funds are used and programs are operated in accordance with applicable federal and state statutes, rules, and regulations.

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

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

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

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

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

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

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

**Project Period**—The length of time for which a project has been authorized.

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

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

**Supplies**—Items of expendable nature that are consumed, worn out, or deteriorated in use or that lose their identity through fabrication or incorporation into a different or more complex unit or substance

### **Explanation of Grants Management Requirements**

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

#### **Accounts and Records**

The recipient shall maintain all accounts, records, and other supporting documentation pertaining to all costs incurred and revenues or other applicable credits acquired under each approved project for five years.

#### **Allowable Costs**

Expenditures of the recipient may be charged to the project only if they are in payment of an obligation incurred during the project period, conform to the approved project, and comply with minimum requirements of federal and state statutes, rules, and regulations.

#### **Amendments**

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

#### **Debarment, Suspension, and Other Responsibility Matters**

As required by Executive Order 12549, Debarment and Suspension, and implemented in 34 CFR Part 85, for prospective participants in primary covered transactions, as defined in 34 CFR Part 85, Sections 85.105 and 85.110:

- The applicant certifies that it and its principals

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

### **Drug-Free Workplace (Grantees Other Than Individual)**

As required by the Drug-Free Workplace Act of 1988 and implemented in 34 CFR Part 85, Sections 85.605 and 85.610:

- The applicant certifies that it will continue to provide a drug-free workplace by:
  - Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition.
  - Establishing an ongoing drug-free awareness program to inform employees about
    - The dangers of drug abuse in the workplace.
    - The grantee's policy of maintaining a drug-free workplace.
    - Any available drug counseling, rehabilitation, and employee assistance programs.
    - The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
  - Making it a requirement that each employee engaged in the performance of the project be given a copy of the required statement mentioned above.
  - Notifying the employee in the required statement mentioned above that, as a condition of employment under the project, the employee will
    - abide by the terms of the statement.
    - notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.

- Notifying the agency in writing within 10 calendar days after receiving notice under subparagraph (4)(b) from an employee or otherwise receiving actual notice of such conviction. (Employers of convicted employees must provide notice, including position title to:

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

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

- Taking one of the following actions within 30 calendar days of receiving the required notice with respect to any employee who is so convicted.
  - Taking appropriate personnel action against such an employee, up to and including termination consistent with the requirements of the Rehabilitation Act of 1973, as amended.
  - Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency;
- Making a good faith effort to maintain a drug-free workplace through implementation of requirements stated above.

### **Single Audit Act**

- If a recipient expends **state** financial assistance equal to or in excess of \$500,000 in a fiscal year, that recipient is subject to the requirements of the Florida Single Audit Act. (See Appendix.)
- If the recipient expends **federal** financial assistance equal to or in excess of \$500,000 in a fiscal year, the recipient is subject to the requirements of the Federal Single Audit Act.

### **Gun Possession**

As required by Title XIV, Part F, Sec 14601-3 (Gun-Free Schools Act of 1994), of the Improving America's Schools Act:

- the applicant certifies that in compliance with Section 1006.13(2)(a), Florida Statutes, any student who is determined to have brought a firearm, as defined in 18 U.S.C. s. 921, to school, any school function, or on any school-sponsored transportation will be expelled, with or without continuing educational services, from the student's regular school for a period of no less than one full year, and referred for criminal prosecution.
- school boards may assign the student to a disciplinary program or second chance school for the purpose of continuing educational services during the period of expulsion.
- Superintendents may consider the one-year expulsion requirement on a case-by-case basis and request that the school board modify the requirement if determined to be in the best interest of the student and the school system.

## **Indirect Cost**

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

**Other Agency** - To be allowed to recover indirect costs, agencies other than school districts must furnish to the Florida Department of Education a copy of their current negotiated indirect cost plan that has been approved by the appropriate cognizant agency. Amounts from zero to the maximum negotiated rate may be approved for a program or project by the Department of Education. Indirect costs shall only apply to federal projects.

**State Agencies, Universities and Community Colleges** - State agencies, state universities, and state community colleges must comply with Section 216.346, Florida Statutes, which states, ". . . in any contract between state agencies, including any contract involving the State University System or the Florida Community College System, the agency receiving the contract or grant moneys shall charge no more than a reasonable percentage of the total cost of the contract or grant for overhead or indirect costs or any other costs not required for the payment of direct costs. This provision is not intended to limit an agency's ability to certify matching funds or designate in-kind contributions that will allow the drawdown of federal Medicaid dollars that do not affect state budgeting." A reasonable percentage will be determined by DOE. If overhead or indirect costs are allowed, it shall only apply to Federal projects.

**Restrictions on Indirect Cost**—Restrictions to the amount or percentage that can be charged to a project's administration (which includes indirect cost) will be reflected in the approved Project Award notification or amendment where applicable.

## **Prohibition on Expenditure of Funds for Lobbying**

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

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

- no federally appropriated funds have been paid or will be paid by or on behalf of the undersigned to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.
- if any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

- the undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, contracts under grants, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

### **General Education Provisions Act (GEPA) Requirements - Section 427**

Section 427 of GEPA is intended to ensure that, in designing their projects, grant applicants address equity concerns that might affect the ability of students, teachers, and other program beneficiaries with special needs to participate fully in the proposed project.

Program staff within the granting institution must ensure that information required by Section 427 of GEPA is included in each application that the Department funds. *(There may be a few cases, such as research grants, in which Section 427 may not be applicable because the projects do not have individual project beneficiaries. Contact Grants Policy and Oversight Staff should you believe a situation of this kind exists.)* In addition, all application packages for discretionary grants and cooperative agreements must include the "Notice To All Applicants" (attached) that explains the requirements of Section 427.

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

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

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

All applicants for new awards must satisfy this provision to receive funding. Those seeking *continuation* awards do not need to submit information beyond the descriptions included in their original applications. For more information see <http://www.ed.gov/fund/grant/apply/appforms/gepa427.pdf> .

### **More Restrictive Conditions**

Project recipients found to be in noncompliance with fund source requirements shall be subject to the imposition of more restrictive conditions.

### **Obligations by Project Recipients**

Obligations will be considered to have been incurred by project recipients on the basis of documentary evidence of binding commitments for the acquisition of goods or property or for the performance of work, except that funds for personal services, for services performed by public utilities, for travel, and for the rental of facilities shall be considered to have been obligated as of the time such services were rendered, such travel was performed, and/or facilities were rented, respectively.

## **Ownership of Products—Intellectual Property**

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

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

## **Participation of Private School Students and Staff in Federal Grants**

Students and staff of nonpublic schools shall be given an opportunity for equitable participation in activities or services conducted by school districts using federal funds. Check for program specific guidelines.

## **Personnel Costs – Time Distribution**

The U.S. Department of Education has approved for use in Florida a substitute system for allocating salaries to federal projects. This substitute system, the Personnel Activity Reporting System (PARS), may be implemented by school districts so long as it is implemented as described in the June, 1996, *Implementation Memorandum and the Personnel Activity Reporting Handbook*. This document is available upon request

from the Comptroller's Office. When school districts choose to use the substitute system (PARS), no variations are allowable without specific authorization from the Florida Department of Education. School districts choosing not to use the approved substitute system must implement a system that meets all of the OMB Circular A-87 standards. School districts choosing to use the DOE substitute system must inform the DOE Florida Comptroller's Office and specify the reporting months.

### **Protected Prayer in Public Elementary and Secondary Schools**

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

### **Project Effective Dates**

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

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

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

### **Property**

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

#### **Disposition of Equipment**

EDGAR 80.32(e) states that when original or replacement equipment acquired under a grant or sub-grant is no longer needed for the original project or program or for other activities currently or previously supported by a federal agency, disposition of the equipment will be made as follows:

- Items of equipment with a current per unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency. Income received from these sales will not be reported to the Florida Department of Education.
- Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.
- In cases where a grantee or sub-grantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or sub-grantee to take excess and disposition actions.

The Florida Department of Education's policy concerning proceeds received from the sale of property with a current per unit fair market value over \$5,000 is that the net amount received from such sales will remain at the

sub-grantee level to be used in the same ongoing program. Funds from such sales will be treated as other program income in the same ongoing program(s). This type of income should be amended into a current year's project in which the sale occurred. It should then be reported on line 11 of the Project Disbursement Report (form DOE-399, 499 or 599) as a total for the fiscal year in which the sale(s) occurred. This identification of income is necessary to meet reporting requirements of the United States Department of Education. Complete documentation for this type of income and expenditures should be maintained for monitoring and auditing purposes. Income from the sale of this type property should be recorded in the agency's special revenue account as other income and identified as such for the federal cash advance reconciliation at the end of each fiscal year. If the agency is no longer receiving funds for the particular project or program, the income from such equipment sales will be returned to the Florida Department of Education to be forwarded to the United States Department of Education.

### **Disposition of Real Property**

Disposition of real property will be handled on an individual basis in accordance with EDGAR 80.31(c)(1)(2)(3). The local educational agency will also coordinate real property dispositions with the Program Coordinator responsible for the particular project or program from which the real property was purchased. Property purchased entirely with state funds shall meet the minimum requirements of the Auditor General as defined in the County and District Tangible Personal Property publication in addition to local procedures.

### **Purchasing**

Recipients may use their own procurement policies provided that they meet the minimum requirements of federal and state statutes, rules, and regulations.

### **Reporting Requirements—Financial Disbursements**

Federal project recipients on cash advance are required to report disbursements using the On-Line Disbursement Reporting Application and by submitting a Project Budget Summary and Disbursement Report (DOE-399, 499 or 599) annually for each active project. These reports are to be received in the DOE Comptroller's Office by the 20th of the month succeeding the final month in which the disbursements were made. Failure to submit these reports in a timely manner may result in a decrease or possible delay in the monthly cash advance or possible loss of funds. Other federal project recipients are required to report in accordance with instructions stated in the project award notification. State project recipients shall submit reports as required by the Florida Department of Education.

Audit reports shall be sent in accordance with s. 215.97, F. S., to:

The Florida Department of Education  
Comptroller's Office  
325 W. Gaines Street, Suite 914  
Tallahassee, Florida 32399-0400

### **Supplement, Not Supplant**

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

## **The Stevens' Amendment**

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

When issuing statements, press releases, request for proposals, bid solicitations, and other documents describing this project, the recipient shall clearly state: (1) the dollar amount of federal funds for the project; (2) the percentages of the total cost of the project that will be financed with federal funds, and (3) the percentage and dollar amount of the total cost of the project that will be financed by nongovernmental sources.

## **Travel**

All travel performed in connection with approved project activities must be in compliance with Section 112.061, Florida Statutes, which covers per diem and travel expenses, and the procedures for sub-grantees (see Section H on Travel).

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