

This document originally presented as a PowerPoint presentation: this PDF file contains all text in the original presentation.

Slide One

Florida's Grants Management Requirements for Community-Based, Faith-Based and Nonprofit Organizations
2008-2009

Slide Two

Green Book

- Project Application and Amendment Procedures for Federal and State Programs
 - Last revised July 2005 – undergoing additional revisions now
 - DOE Website: <http://www.fldoe.org/comptroller/gbook.asp> .

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Other Resources

- Reference Guide for State Expenditures found at: <http://www.fldfs.com/aadir/>
- Florida Statutes found at http://www.leg.state.fl.us/Welcome/index.cfm?CFID=115453554&CF_TOKEN=73584926
- Florida Administrative Code found at <http://www.flrules.org/>

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Section A: Project Applications

- Overview of Approval Process
- Project Numbering System
- How can I check the status of my application or amendment?
http://gms.fldoe.org/gms/gms_home/home.jsp

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Screen shot of the Grants Management System home page; text on that page is:

Welcome to the Florida Department of Education Grants Management Systems (GMS). This system has been established to provide users with information on the status of project applications for and awards of Federal and State funds. The Office of Grants Management Services serves the educational community by managing the distribution of grant funding. Our mission is to serve all our valued customers, both external and internal, by assisting them in the processes and procedures for accessing funds to

educate students throughout the State. This Grants Management System is a portal through which information can be accessed via the web.

GMS is to be used by authorized persons only. If you are an authorized user, please log in by entering a valid user name and password. If you have any difficulty with this process, please contact the System Administrator. You may use the Links on the left to find information about “Application Status,” and to access Forms, the Grants Management Web Page, and other related links. If you need assistance in navigating through the system, please follow the Help in each section.

If you are not yet an authorized user, and need to access this information, you may request a user name by contacting the System Administrator.

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Screen shot of the Public Application Status Search page of the Grants Management System.

Slide Seven

Screen shot of the Public Application Status Search results page.

Results page shows numbered applications that are on file using the search criteria entered on the search page.

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Performance Expectations

- Increased emphasis on performance expectations and accountability, i.e.
 - Deliverables
 - Training and Technical Assistance
 - Student Performance
 - Service Delivery
 - Other

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Section B: Amendments

- An amendment must be submitted when there are changes in:
 - Goals and Objectives
 - Project evaluation scope
 - Work tasks
 - Types of personnel employed by the project

- Services of a third party
- Budget necessary to implement any of the above
- Budget changing the total amount of the project

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Section B: Amendments

- Project Extensions (written request)
 - For federal programs, timelines governed by federal award
 - State-funded projects must be liquidated by September 30 rather than December 31 as in the past (s. 216.301, F.S.)
 - For all projects, DOE requires justification for extensions

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Section C: Fiscal and Program Accountability

- Project Records:
 - “All disbursements must be supported by adequate documentation, including but not limited to invoices, receipts, and timesheets”
 - Records retention: State requires keeping records for five years

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Section C: Fiscal and Program Accountability

- Keep records that:
 - Document resources used in the project
 - Document Performance
 - Document proper disbursement and accounting for funds including revenues
 - Include bank statements
 - Facilitate an effective audit

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Section C: Fiscal and Program Accountability

- Reports
 - DOE 399: Expenditure Report for General Grants
 - DOE 499: Expenditure Report for Adult Education Grants
 - DOE 599: Expenditure Report for Migrant Grants
 - Required programmatic reports
 - Audits reports

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Section C: Fiscal and Program Accountability

- Types of Disbursement
 - Federal Cash Advance (not available to private non-profit agencies)
 - Advance payment (state grants only)
 - Quarterly advance to public entity
 - Reimbursement of performance

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Section C: Fiscal and Program Accountability

- Supporting documentation for expenditures is required for all funding methods.
- Examples of such documentation include: invoices with check numbers verifying payment, and/or bank statements; all or any of which must be available upon request.

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Questionable Expenditures

- Attorney General's Opinion 078-101: To expend state funds you must have Expressed or Necessarily Implied Legal Authority
- Applies to all disbursements from the state treasury regardless of source (state or federal)

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Questionable Expenditure Examples:

- Candy
- Alcohol
- Banquets
- Decorations
- Greeting Cards
- Gift Cards
- Lobbying
- Personal Cellular Telephone

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Questionable Expenditure Examples:

- Fund Raising
- Promotional Items
- Entertainment
- Meals not in accordance with Section 112.061 F.S.

Note: some of these items may be allowable with statutory authority.

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Questionable Expenditure Examples:

- Microwave Ovens (for the personal convenience of staff)
- Refrigerators (for the personal convenience of staff)
- Coffee Pots (for the personal convenience of staff)
- Portable Heaters (for the personal convenience of staff)
- Fans (for the personal convenience of staff)
- Flowers
- Congratulatory Telegrams
- Refreshments
- Office Parties

Note: Some of these items may be allowable with statutory authority

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Fiscal Documentation

- Examples:
 - Paid detailed invoices (statements are not adequate)
 - Cancelled Checks
 - Bank Statements
 - Payroll Registers

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Fiscal Documentation

- Examples:
 - Signed Employee Project Time Sheets
 - Travel vouchers in accordance with Section 112.061 Florida Statutes
 - Procurement documentation
 - Sub contracts and sub grants

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Payment Verification

- *Investors must clearly reflect a description of service type, number of units and the cost per unit.
- Supporting documentation should be submitted in an auditable format. *Rule 691-40.002, F.A.C.

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Payment Verification

- Manager's responsibilities include verifying:
 - The payment request (invoice) billing period coincides with documentation submitted
 - Services were rendered within the terms of the agreement and were satisfactory.

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Payment Verification Actions

- Cost Reimbursement
- Verify expenditures are:
 - Allowable in the agreement budget
 - Allowable pursuant to other rules and regulations
 - Directly related to the scope of work
 - Reasonable
 - Documented
- Verify minimum performance standards are met

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Payment Verification Actions

- Cost Reimbursement
- Special Notes:
 - A cost reimbursement situation does not exist until funds have been expended.
Incurring a liability does not constitute a reimbursable situation.
 - Travel costs (meal allowance, mileage, per diem, etc.) must be paid in accordance with Section 112.061 Florida Statutes.

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Hints to Speed up Payments

- Submit all sub-agreements (contracts and grants)
- Use DOE travel form and include receipts
- Submit documentation in a readily auditable format
- Consider including calculator tape with total expenditures
- Clearly indicate the portion being reimbursed on invoices with charges to multiple projects
- Submit evidence

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Section C: Fiscal and Program Accountability

- Single Audit Reports
- Threshold to \$500,000

- Failure to submit audit reports will jeopardize the recipients funding
- No award will be issued to any recipient who is in non-compliance with audit requirements

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Section C: Fiscal and Program Accountability

- Administrative Costs:
 - Includes indirect costs (applies only to federal projects, subject to a current approved negotiated rate from a cognizant agency)
 - Can be limited by the program (e.g. Adult Education funds limited to 5%)
- Limitations will be specified in the Request for Application (RFA) or Request for Proposal (RFP)

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Section D: General Assurances, Terms, and Conditions

- “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.”
- Must be submitted with each new application for funding

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Section E: Complaint Procedures

- Contact the appropriate program office for informal discussion
- Within 30 days of the notice, write to the Bureau Chief for Contracts, Grants & Procurement to initiate the complaint
- Request a hearing
- Further appeal – Chapter 120 hearing

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Section F: Program Income and the Disposition of Equipment

- Definition of program income
 - Includes: fees for services, use or rental of property, sale of commodities or items, payments of principal and interest on loans made with project funds
 - Generally does not include interest earned on project funds, rebates, credits, discounts, or refunds
- Generally deducted from the total allowable costs to determine net allowable costs
- When authorized by DOE can be added to the project

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Section F: Program Income and the Disposition of Equipment

- When equipment is no longer needed for the original project or other federal program:
 - Fair market value of less than \$5,000 – no obligation to awarding agency
 - Fair market value in excess of \$5,000 – awarding agency should receive share of the value; approval from the Department is necessary
 - Some projects have specific requirements related to equipment upon termination of the project

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Section G: Special Conditions

- Substantial non-compliance can result in:
 - Imposing more restrictive conditions
 - Making an agency ineligible to receive discretionary funding
 - Early termination of a discretionary project
 - Specifies DOE review and determination process

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Section H: Travel

- Travel performed and reimbursed only as provided by state law (Section 112.061, F.S.)
- Must be DOE travel forms

Travel has to in compliance with Section 112.061, Florida Statutes. You must use a Department of Education voucher. That is a state law which can be found in 112.061-11B, specifically requires state of Florida travel voucher.

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Section H: Travel

- Rates
 - Per Diem - \$80
 - Breakfast - \$6
 - Lunch - \$11
 - Dinner - \$19
 - Mileage - \$.445 per mile (round down to nearest cent)
- Hotel: Up to \$150 without additional justification (use most economical for area and season).

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Common Issues

- Project applications without clear scope of work and deliverables
- Subcontracts with vague scopes of work
- Travel not in accordance with State Law
- Expenditures outside of time period
- Not segregating funds
- Questionable costs
- Interest earned on advance payments

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Thank You!

We welcome your feedback and input into our systems, processes, and procedures.

Please feel free to contact me.

Ed Clayton, Bureau Chief

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