

GENERAL ASSURANCES FOR PARTICIPATION
IN FEDERAL AND STATE PROGRAMS

District Name

District No.

FLORIDA DEPARTMENT OF EDUCATION

General Application of Assurances for Federal and State Programs

Certification:

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

I certify that the local education agency will adhere to each of the assurances contained in this set of General Assurances.

Typed Name and Title of Authorized Official	Date	Telephone	Signature (must be original)

ASSURANCES

Assurance is hereby given that:

1. The applicant will administer each program covered by the application in accordance with all applicable statutes, regulations, program plans, and applications;
2. The control of funds provided to the applicant under each program and title to property acquired with those funds will be in a public agency, and that a public agency will administer those funds and property;
3. The applicant will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, Federal funds paid to that agency under each program;

4. Funds made available under the Adult Education and Family Literacy Act shall supplement and not supplant other State or local public funds expended for adult education and literacy activities.
5. The applicant will make reports to the Florida Department of Education and to the U.S. Secretary of Education as may reasonably be necessary to enable the Florida Department of Education and the U.S. Secretary of Education to perform their duties and that the local educational agency will maintain such records, including the records required under section 1232 (f) of this title, and provide access to those records, as the Florida Department of Education or the U.S. Secretary of Education deem necessary to perform their duties;
5. The applicant will provide reasonable opportunities for the participation by teachers, parents, and other interested agencies, organizations, and individuals in the planning for and operation of each program;
6. 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;
7. In the case of any project involving construction –
 - A. The project is not inconsistent with overall State plans for the construction of school facilities, and
 - B. 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 handicapped individuals;
8. The applicant 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;
9. 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.

CONDITIONS

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 as specified in General Records Schedule for Florida School Districts or as prescribed by the Florida Department of Education.

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 utilize 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).

JTPA-Title I, Section 123, and Title IV-A, Section 402, cannot change a category total, but may adjust line items within a category with the exception of equipment which requires an amendment for any change.

NOTE: Application revisions would be necessary to implement a program change.

Debarment, Suspension, and Other Responsibility Matters

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

A. The applicant certifies that it and its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency.

- (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining , attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

- (c) 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 paragraph (1)(b) of this certification; and
 - (d) 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; and
- B. Where the applicant is unable to certify to any of the statement 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 at 34 CFR Part 85, Sections 85.605 and 85.610.

- A. The applicant certifies that it will continue to provide a drug-free workplace by:
- (a) 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;
 - (b) Establishing an on-going drug-free awareness program to inform employees about:
 - (1) The dangers of drug abuse in the workplace;
 - (2) The grantee's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - (d) Notifying the employee in the statement required by (a) that, as a condition of employment under the grant, the employee will –
 - (1) Abide by the terms of the statement; and
 - (2) 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;

- (e) Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) 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;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is convicted –
 - (1) 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; or
 - (2) 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;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraph (a), (b), (c), (d), (e), and (f).

B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, city, county, state, zip code)

Mark if there are workplaces on file that are not identified here.

Drug-Free Workplace (Grantees who are Individuals)

As required by the Drug-Free Workplace Act of 1998, and implemented at 34 CFR Part 85, Subpart F, for grantees, as defined at 34 CFR Part 85, Sections 85.605 and 85.610.

- A. As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant, and
- B. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity. I will report the conviction, in writing, within 10 calendar days of the conviction, 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.

Florida Statutes

216.347 Disbursements of grants and aids appropriations for lobbying prohibited.--No state agency or Water Management District shall 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 or a state agency. The provisions of this section are supplemental to the provisions of s. 11.062 and any other law prohibiting the use of state funds for lobbying purposes. However, for the purposes of this section and s. 11.062, the payment of funds for the purpose of registering as a lobbyist shall not be considered a lobbying purpose.

216.349 Financial review of grants and aids appropriations; audit or attestation statement.--

(1) Before disbursing any funds from a grants and aids appropriation pursuant to a grant or contract, the state agency, or the judicial branch, authorized by the appropriations act to administer the funds and the Comptroller must independently ensure that the proposed expenditure is in accordance with all legal and regulatory requirements and find that the terms of the grant or contract specifically prohibits the use of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency.

(2) Any local governmental entity, nonprofit organization, or for-profit organization that is awarded funds from a grants and aids appropriation by a state agency shall:

(a) If the amounts received exceed \$100,000, have an audit performed in accordance with the rules of the Auditor General promulgated pursuant to s. 11.45, except that this audit may not be paid for with federal funds unless the amounts received exceed \$300,000, in accordance with the Single Audit Act Amendments of 1996;

(b) If the amounts received exceed \$25,000 but do not exceed \$100,000, have an audit performed in accordance with the rules of the Auditor General promulgated pursuant to s. 11.45 or have a statement prepared by an independent certified public accountant which attests that the receiving entity or organization has complied with the provisions of the grant;
or

(c) If the amounts received do not exceed \$25,000, have the head of the entity or organization attest, under penalties of perjury, that the entity or organization has complied with the provisions of the grant.

All audits performed or attestation statements prepared under this subsection shall be filed with the granting agency and with the Auditor General. For agencies not audited by the Auditor General, this information is due in the Comptroller's Office within one year after the end of the agency's fiscal period. An audit or attestation statement as applicable is required for each fiscal year which contains a Department of Education's program fiscal activity.

Indirect Cost

School Districts

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

Other Agencies

To be allowed to recover indirect costs, agencies other than school districts must furnish to the Comptroller's Office a copy of their current negotiated indirect cost plan that has been approved by the appropriate cognizant agency. 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 Florida Statutes 216.346 which states "in any contract between state agencies, including any contract involving the State University System or the State Community College System, the agency receiving the contract or grant moneys shall charge no more than 5 percent 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."

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 application or amendment where applicable.

Lobbying

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

- (a) No Federal 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;
- (b) If any funds other than Federal appropriated funds have been paid or will be paid to any other 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;

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

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 such rented facilities were used, respectively.

Ownership of Products

The ownership of products resulting from a project, which are subject to copyright or of economic value, shall remain with the Florida Department of Education unless such ownership is explicitly waived.

Payment Method

There are four methods of payment.

- a. Federal cash advances will be made by state warrant or wire transfer to a recipient for disbursements. For **federally funded projects**, requests for Federal Cash Advance must be made on the Electronic Federal Cash Advance Request System. If at times it is determined that disbursements are going to exceed the amount of cash on hand plus cash in transit, an on-line amendment can be made prior to the due date of the next Federal Cash Advance distribution on the Electronic Federal Cash Advance Request System
- b. Quarterly payments of state funds will be made in accordance with the Letter of Approval.
- c. Reimbursement will be made by state warrant after disbursements are made by the recipient. Requests for reimbursement with the appropriate back-up documentation should be submitted in accordance with applicable program requirements.
- d. Performance-based payments will be distributed upon receipt of a properly prepared invoice and acceptance of units of deliverables by the Program Administrator.

Personnel Costs – Time Distribution

Charges to federal projects for personnel costs, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the Local Educational Agency (LEA) and approved by a responsible official(s) of the LEA.

As required by OMB Circular A-87, when employees work solely on a single federal award or cost objective, charges for their salaries and wages must be supported by periodic certifications (at least semi-annually) that the employees worked solely on that program for the period covered by the certification. These certifications must be signed by the employee or a supervisory official having first hand knowledge of the work performed by the employee.

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

- a. reflect an after-the-fact distribution of the actual activity of each employee,
- b. account for the total activity for which each employee is compensated,
- c. be prepared at least monthly and must coincide with one or more pay periods, and
- d. be signed by the employee.

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 LEAs without any further authorization by the Florida Department of Education , so long as it is implemented as described in the June, 1996 *Implementation Memorandum* and the *Personnel Activity Reporting Handbook*.¹ When LEAs choose to use the substitute system (PARS), no variations are allowable without specific authorization from the Florida Department of Education. LEAs choosing not to use the approved substitute system must implement a system that meets all of the OMB Circular A-87 standards specified above (a-d).

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 utilizing federal funds.

Project Effective Dates

- (a) 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.
- (b) For **State** programs, funds shall be obligated no earlier than the effective date of the legislative appropriation.

¹ This does not authorize LEAs to consolidate administrative funds or utilize vocational education teams which apply only to the responsibilities of the Florida Department of Education.

All Letters of Approval shall 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 Letter of Approval 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 subgrant 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:

- (1) 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 Florida Department of Education.
- (2) 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.

No federal approval is necessary for subgrantees to dispose of equipment costing over \$5,000. However, approval by the Florida Department of Education is necessary. Once the state has determined that it has no other eligible site for the use of the equipment, subgrantees will be notified in writing and may then proceed with sale of the equipment.

The Florida Department of Education's policy concerning proceeds received from the sale of property costing over \$5,000 is that the net amount received from such sales will remain at the subgrantee 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 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 Budget Summary and Disbursement Report (form FA-399) 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 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.

- (3) Property purchased by JTPA funds remain the property of the Department of Education and are disposed of by the Department in compliance with State and Federal regulations.

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 are required to submit a Project Budget Summary and Disbursement Report (FA-399) for reporting disbursements on a monthly basis for each active project. These reports are to be received in the Comptroller's Office by the 20th of the month succeeding the month in which the disbursement was made. Failure to submit reports in a timely manner may result in a decrease or possible delay in the monthly cash advance or possible loss of funds. State project recipients shall submit reports as required by the Florida Department of Education.

Retention of Records and Access:

Retention and access requirements for records apply unless otherwise stated in the program application. References made to the following are excerpts from 34 CFR 80.42.

- (a) (1) Applies to all financial and programmatic records, supporting documents, statistical records, and other records of grantees or subgrantees which are:
 - i. Required to be maintained by the terms of this part, program regulations or the grant agreement, or

- ii. Otherwise reasonably considered as pertinent to program regulations or the grant agreement.
- (b) (1) **Except** as otherwise provided, records must be retained for three years from the starting date specified in paragraph (c) of this section.
- (c) (1) When grant support is continued or renewed at annual or other intervals, the retention period for the records of each funding period starts on the day the grantee or subgrantee submits to the awarding agency its single or last expenditure report for that period. However, if grant support is continued or renewed quarterly, the retention period for each year's records starts on the day the grantee submits its expenditure report for the last quarter of the Federal fiscal year. In all other cases, the retention period starts on the day the grantee submits its final expenditure report. If an expenditure report has been waived, the retention period starts on the day the report would have been due.
- (e) (1) Records of grantees and subgrantees. The awarding agency and the Comptroller General of the United States, or any of their authorized representatives, shall have the right of access to any pertinent books, documents, papers, or other records of grantees and subgrantees which are pertinent to the grant, in order to make audits, examinations, excerpts, and transcripts.
- (e) (2) The right of access in this section must not be limited to the required retention period but shall last as long as the records are retained.

Single Audit Act of 1984 and Amendments of 1996

Audit requirements for state and local governmental recipients of federal grants were implemented by the Office of Management and Budget (OMB) to comply with the Single Audit Act of 1984, P. L. 98-502, and Single Audit Act Amendments of 1996, P.L.104-156. OMB Circular No. A-128, "Audits of State and Local Governments" and A-133 "Audits of Institutions of Higher Education and Other Non-Profit Institutions" further clarified the public law. These requirements are found in Appendix to 34 CFR Part 80 of the Education Department General Administrative Regulations (EDGAR), and proposed amendments to these Circulars, based on the 1996 Amendments, are found in the *Federal Register*, November 5, 1996. Part 80 of EDGAR sets forth the uniform administrative requirements for grants and cooperative agreements to State and local governments, and Part 74 of EDGAR sets forth the administrative requirements for institutions of higher education and nonprofit institutions.

The 1996 Amendments require that non-federal entities expending \$300,000 or more in a year in federal awards must obtain an audit. Any non-federal entity expending less than \$300,000 in a year will be subject to monitoring by the Florida Department of Education, as provided in proposed revisions to OMB Circulars A-128 and A-133.

Audit reports for federal projects shall be made annually and shall state that the audit was made in accordance with the appropriate circular as stated in the Appendix to 34 CFR Part 80 of EDGAR.

Audit reports for state projects shall be made annually in accordance with Florida Statutes 216.349 and 10.600 of the Rules of the Auditor General.

Audit reports shall be sent in accordance with the 1996 Amendments and proposed revisions to OMB Circulars A-128 and A-133 to:

Department of Education Comptroller
325 West Gaines Street
944 Florida Education Center
Tallahassee, Florida 32399

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 Florida Statutes 112.061 which covers per diem and travel expenses, and the procedures for subgrantees (Section L - Green Book).