



“Did I do That?”

How to Avoid Pitfalls in a Federal Programs Budget

BUREAU OF CONTRACTS, GRANTS & PROCUREMENT
Office of Grants Management Services

Online Project - DOE 101 Budget Content

A) _____
Name of Eligible Recipient:

TAPS Number

B) _____
Project Number: (DOE USE ONLY)

FLORIDA DEPARTMENT OF EDUCATION BUDGET FORM

F) Line Item Description

ACTIVITY	FUNCTION CODE	OBJECT CODE	Account Title & Description	FTE	BUDGET AMOUNT
Total				Total	<u>Total</u>

Activity Column

- Provide additional description (as needed) for the service(s)/activity(ies) to be addressed with the use of funds from this line.
- Identify the Need, Goal Area and Program Activity aligned with the budget line (e.g., Reading, Mathematics, Graduation, School Readiness, Support Services, ID&R). *NOTE: More than one may be identified per budget line.*

FUNCTION & OBJECT CODE RESOURCES

School Districts/LEAs

- Financial and Program Cost Accounting and Reporting for Florida Schools (Redbook 2014) is a comprehensive list of function and object codes –
<http://www.fldoe.org/fefp/redtoc.asp>

State Agencies & Universities

- Florida Accounting Information Resource (FLAIR) are object codes used by public universities and other state agencies -
<http://www.myfloridacfo.com/aadir/eocodespdf.htm>

State Colleges/Community Colleges

- State of Florida Community College Council of Business Affairs has object codes used by state & community colleges –
<http://cba.daytonastate.edu/>

Red Book Object Code Changes

- 311 - Subawards Under Sub-agreements – First \$25,000.00
- 312 - Subawards Under Sub-agreements – In Excess of \$25,000.00
- 330 – Registration Fees - Does not include field trips
- 360 – Rentals (Vehicles not owned by district & Software Licenses)
- 390 – Charter School expenses
- 391 - Subawards Under Subagreements – First \$25,000.00
- 392 - Subawards Under Subagreements – In Excess of \$25,000.00
- 520 – Electronic media (e-books) are included
- 530 – Periodicals (hardcopy & electronic)
- 610 – Library Books (hardcopy & electronic)
- 671 – Capitalized Improvements Other Than Buildings
- 672 - NonCapitalized Improvements Other Than Buildings
- 681 – Capitalized Remodeling & Renovations
- 682 - NonCapitalized Remodeling & Renovations

Cost Principles Notable Changes

Does Equipment Become “Supplies?”

No!

Object codes as specified in the Red Book will not change:

- **641 Capitalized Furniture, Fixtures and Equipment**
 - **642 Noncapitalized Furniture, Fixtures and Equipment**
 - **643 Capitalized Computer Hardware**
 - **644 Noncapitalized Computer Hardware**
- Discusses direct charging of materials and supplies (Computer equipment less than \$5,000 treated as a supply). **Florida requirements will not change.** State law prescribes a threshold of less than \$1,000.
 - Small attractive items with a purchase value less than \$1,000, whether classified as equipment, technological item, or supplies must be safeguarded and there must be a **written policy on tracking.**
Must keep track of these items.

Account Title & Narrative

- **Account Title:** Use the account title that applies to the object code listed in accordance with the agency's accounting system.
- **Narrative:** Provide a detailed narrative for each object code listed.

Salaries: describe the type(s) of positions requested.

Employee Benefits: describe the type(s) of fringe benefits requested.

Other Personal Services: describe the type(s) of services and an estimated number of hours for each type of position.

Professional/Technical Services: describe services rendered by personnel, other than agency personnel employees, who provide specialized skills and knowledge.

Contractual Services and/or Inter-Agency Agreements - provide the agency name and description of the service(s) to be rendered.

Travel - provide a description of each type of travel to be supported with project funds, such as conference(s), in district or out of district, and out of state. Do not list individual names. List individual position(s) when travel funds are being requested to perform necessary activities.

Capital Outlay - provide the type(s) of items/equipment to be purchased with project funds.

Indirect Cost - provide the percentage rate being used. Use the current approved rate.

“Did I do that?” – Yes, You Did!

- **Sports uniforms & athletic fees charged to Title I grant**
Potential purchase of school uniform handled on case-by-base basis with Title I, Part C funds
- **Principals attending Title II meeting using Title I or Title I, Part C funds**
- **Infrastructure upgrades to entire school & district offices using Title I or Title I, Part C funds**
- **Catering for a staff meeting charged to Title I or Title I, Part C project**
- **Memo pads, t-shirts & pens with program logo purchased using Title I or Title I, Part C funds**
- **Gift cards for supplies & apps charged to Title I or Title I, Part C project**

COMMON ISSUES

- **Incorrect budget amount on Line D – “Total Project Amount Currently Approved” on DOE 151**
- **No notation for currency (commas, decimals)**
- **Incorrect or missing agency name, program name, project & TAPS numbers on DOE 150 & DOE 151**
- **Use of Function & Object Codes not found in Red Book**

COMMON ISSUES continued...

- **Itemized benefits (200 series Object Codes) missing from employee salaries**
- **The words “etc.”, “to include but not limited to”, “other” used in budget narratives**
- **Line items in FLDOE final Project Disbursement report (DOE 399) not matching line items found in approved project application & amendments**

Budget Completion Reminders

- Each **position type** must be on a separate line with the appropriate function and object code.
- Breakdown Employee Benefits in object 200, e.g. 210, 220, 230 – Benefits should include the position title, percentage % if applicable, calculation breakdown of cost.
- Please be very specific in object codes for Purchased Services: 310, 320, 330, 350, 360, 370, 380 & 390.
Agencies under Indirect Cost Plan A must itemize **310** and **390** Object Codes .
- All registration fees should be charged to object code 330 (travel).
- All capital outlay purchases (6XX series Object Codes) must be specified.
Capitalized items cost \$1,000 or more
Non-Capitalized items cost less than \$1,000
- Please specify object code 730. Typing “Dues and Fees” alone will not be approved.
- **Do not** use the words “etc.”, “to include but not limited to”, “other” when listing additional goods/services. Be specific.
- Whole dollars should be used for each line item when possible.
- For Certified Roll Forward amendments please restrict the cents to one line item.

Full Time Equivalent (FTE)

- Full Time Equivalent (FTE) is required for salary, extra pay and extended day line items.*

It is based on the standard workweek for the type of position and number of positions to be funded.

* FTE is not required for stipends and substitutes. Please indicate if a position is a stipend in the “Account Title” section of the DOE 150 & DOE 151.

How to Calculate Full Time Equivalent

Determine FTE by dividing the standard number of weekly hours* (e.g., 37.5 hours) for the type of position (e.g., teacher aide) into the actual work hours to be funded by the project.

- Apply this formula to calculate FTE for staff: **Actual Hours Worked ÷ Standard Work Hours* per Week × Number of people in position = Full Time Equivalent (FTE).**

*Standard hours for Florida is 7.5 daily, 37.5 weekly for instructional staff and 8.0 hours daily, 40.0 weekly for administrative and support staff.

Calculating the FTE - Examples

- EXAMPLE 1

Six teachers will work 20 hours per week in a tutoring program. Standard work week is 37.5 hours.

If you applied the formula the FTE for this position is 3.20

$$(20 \div 37.5) \times 6 = 3.20$$

- EXAMPLE 2

One secretary will work 40 hours per week providing clerical support for the staff. Standard work week is 40.0 hours.

If you applied the formula the FTE for this position is 1.00

$$(40 \div 40.0) \times 1 = 1.00$$

Calculating the FTE - Alternative Method

FTE can also be determined by dividing the standard number days in a school year* (e.g., 196 days or 180 days) for the type of position into the actual work days to be funded by the project. This method of calculation is ideal for personnel who work part of the school year.

Apply this formula to calculate FTE for staff:

$$\text{Actual Hours Worked} \div \text{Standard Work Hours}^* \text{ per Year} \\ \times \text{Number of people in position} = \text{Full Time Equivalent} \\ \text{(FTE)}$$

*Standard number of school days in Florida is 196. The total number of hours in a school year is 1,470. If you use 180 school days then the total number of hours is 1,350.

Calculating the FTE – Alternative Method Examples

- EXAMPLE 3

One teacher will work two hours (five days per week) for 20 weeks providing afterschool tutoring.

If you applied the alternative method the FTE for this position is .14

First convert the days into hours: (2 hours x 5 days x 20 weeks) = 200 hours

Apply formula: $(200 \text{ hours} \div 1,470.0 \text{ hours}) \times 1 = .14\text{FTE}$

- EXAMPLE 4

One nurse practitioner & 2 social workers will work full time for 90 days providing health screenings & referrals for services for Homeless students.

If you applied the alternative method the FTE for this position is 1.38

$(90 \div 196) \times 3 = 1.38\text{FTE}$

POP QUIZ!

Steve Urkel's performance evaluation is based on the accuracy of calculating the FTE.

- QUESTION 1

Five teachers will work 25 hours per week in a tutoring program. Standard work week is 37.5 hours. Total Budget amount is \$200,000.00. What is the FTE?

- a. FTE is 3.20
- b. FTE is 3.35
- c. FTE is 5.00
- d. FTE is .67
- e. None of the above



POP QUIZ!

Steve Urkel's performance evaluation is based on the accuracy of calculating the FTE.

- QUESTION 2

Four teachers will work two hours (five days per week) for 25 weeks providing afterschool tutoring.

Total Budget amount is \$20,000.00.

What is the correct answer?

- a. FTE is 0.17
- b. FTE is 1.00
- c. FTE is 0.50
- d. FTE is .68
- e. Don't know ask Gwen



RESOURCES

- Financial and Program Cost Accounting and Reporting for Florida Schools (Redbook 2014) is a comprehensive list of function and object codes –
<http://www.fldoe.org/fefp/redtoc.asp>
- Florida Accounting Information Resource (FLAIR) are object codes used by public universities and other state agencies -
<http://www.myfloridacfo.com/aadir/eocodespdf.htm>
- State of Florida Community College Council of Business Affairs has object codes used by community colleges Password required for access -
<http://cba.daytonastate.edu/>
- Grants Management System (GMS) is FLDOE's online project & amendment tracking system - http://gms.fldoe.org/gms/gms_home/home.jsp
- Office of Grants Management Services has a list of current forms here -
<http://www.fldoe.org/grants/gform.asp>

RESOURCES Continued...

- FLDOE Bureau of the Comptroller provides assistance with reporting requirements - <http://www.fldoe.org/comptroller/Default.asp>
- Cash Advance & Reporting of Disbursement System (CARDS) tracks expenditures of projects which have been awarded Federal funds. - <http://public2.fldoe.org/CARDS/>
- FLDOE Green Book 2014 Edition is a guide to submitting project applications & amendments - <http://www.fldoe.org/grants/greenbook/>
- Office of Management & Budget Circulars (A-21, A-87, & A-122) http://www.whitehouse.gov/omb/circulars_default
- US Department of Education's online portal to education laws and regulations - <http://www.ed.gov/>
- Education department general Administrative Regulations (EDGAR) - <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

Questions?



CONTACTS

Florida Department of Education
Office of Grants Management Services
325 West Gaines Street, Suite 332
Tallahassee, FL 32399-0400
850-245-0496 Telephone
Website: <http://www.fldoe.org/grants/>

Gwen Jackson: gwendolyn.jackson@fldoe.org

Kinisha Murphy: kinisha.murphy@fldoe.org