



**U.S. DEPARTMENT OF EDUCATION
BUDGET INFORMATION NON-CONSTRUCTION PROGRAMS**

OMB Control Number: 1894-0008
Expiration Date: 08/31/2020

Name of Institution/Organization **Virgin Islands Department of Education**

Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.

SECTION A - BUDGET SUMMARY U.S. DEPARTMENT OF EDUCATION FUNDS

Budget Categories	Project Year 1 (a)	Project Year 2 (b)	Project Year 3 (c)	Project Year 4 (d)	Project Year 5 (e)	Total (f)
1. Personnel	\$897,510.34					
2. Fringe Benefits	\$446,272.60					
3. Travel	\$0.00					
4. Equipment	\$81,538.82					
5. Supplies	\$13,974,666.77					
6. Contractual	\$3,342,092.17					
7. Construction	\$0.00					
8. Other	\$0.00					
9. Total Direct Costs (lines 1-8)	\$18,742,080.70					
10. Indirect Costs *Enter Rate Applied <u>6.7%</u>	\$1,250,256.30					
11. Training Stipends	\$0.00					
12. Total Costs (lines 9-11)	\$19,992,337.00					

***Indirect Cost Information (To Be Completed by Your Business Office):**

If you are requesting reimbursement for indirect costs on line 10, please answer the following questions:

- (1) Do you have an Indirect Cost Rate Agreement approved by the Federal government? Yes No.
- (2) If yes, please provide the following information:
 Period Covered by the Indirect Cost Rate Agreement: From: 10 / 1 / 2016 To: 3 / 31 / 2021 (mm/dd/yyyy)
 Approving Federal agency: ED Other (please specify): _____ The Indirect Cost Rate is 6.7 %
- (3) If this is your first Federal grant, and you do not have an approved indirect cost rate agreement, are not a State, Local government or Indian Tribe, and are not funded under a training rate program or a restricted rate program, do you want to use the de minimis rate of 10% of MTDC? Yes No. If yes, you must comply with the requirements of 2 CFR § 200.414(f).
- (4) If you do not have an approved indirect cost rate agreement, do you want to use the temporary rate of 10% of budgeted salaries and wages? Yes No. If yes, you must submit a proposed indirect cost rate agreement within 90 days after the date your grant is awarded, as required by 34 CFR § 75.560.
- (5) For Restricted Rate Programs (check one) -- Are you using a restricted indirect cost rate that: Is included in your approved Indirect Cost Rate Agreement? Or Complies with 34 CFR 76.564(c)(2)? The Restricted Indirect Cost Rate is _____ %
- (6) For Training Rate Programs (check one) -- Are you using a rate that: Is based on the training rate of 8 percent of MTDC (See EDGAR § 75.562(c)(4))? Or Is included in your approved Indirect Cost Rate Agreement, because it is lower than the training rate of 8 percent of MTDC (See EDGAR § 75.562(c)(4)).

Name of Institution/Organization	Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.
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**SECTION B - BUDGET SUMMARY
NON-FEDERAL FUNDS**

Budget Categories	Project Year 1 (a)	Project Year 2 (b)	Project Year 3 (c)	Project Year 4 (d)	Project Year 5 (e)	Total (f)
1. Personnel						
2. Fringe Benefits						
3. Travel						
4. Equipment						
5. Supplies						
6. Contractual						
7. Construction						
8. Other						
9. Total Direct Costs (Lines 1-8)						
10. Indirect Costs						
11. Training Stipends						
12. Total Costs (Lines 9-11)						

SECTION C – BUDGET NARRATIVE (see instructions)

Budget Narrative								
	Salaries	Fringe	Supplies	Contractual	Equipment	Subtotal	Indirect Cost	Total
SEA Administration								
SEA Administration	314,080.00	172,901.46	529,214.60	857,500.00	-	1,873,696.06	125,537.64	1,999,233.70
Subtotal	314,080.00	172,901.46	529,214.60	857,500.00	-	1,873,696.06	125,537.64	1,999,233.70
ST. Thomas/St. John LEA								
STTJD Administratrion	244,700.00	114,047.08	1,002.94	-	-	359,750.02	24,103.25	383,853.27
STTJD Safe and Healthy	-	-	821,367.07	998,791.21	-	1,820,158.28	121,950.61	1,942,108.89
STTJD Technology	120,175.14	47,274.65	4,053,944.25	145,800.00	6,500.00	4,373,694.04	292,602.01	4,666,296.05
STTJD Non Public Schools	-	-	2,200,011.10	-	-	2,200,011.10	147,400.74	2,347,411.84
Subtotal	364,875.14	161,321.73	7,076,325.36	1,144,591.21	6,500.00	8,753,613.44	586,056.61	9,339,670.05
ST. Croix LEA								
STX Administration	218,555.20	112,049.41	-	-	-	330,604.61	22,150.49	352,755.10
STXD Safe and Healthy	-	-	497,365.40	1,007,105.96	75,038.82	1,579,510.18	100,799.58	1,680,309.76
STXD Technology	-	-	4,334,690.00	332,895.00	-	4,667,585.00	312,728.20	4,980,313.20
STXD Non Public Schools	-	-	1,537,071.41	-	-	1,537,071.41	102,983.78	1,640,055.19
Subtotal	218,555.20	112,049.41	6,369,126.81	1,340,000.96	75,038.82	8,114,771.20	538,662.05	8,653,433.25
Total	897,510.34	446,272.60	13,974,666.77	3,342,092.17	81,538.82	18,742,080.70	1,250,256.30	19,992,337.00

Salaries and Fringe

Personnel Cost in the amount of \$1,343,782.94 is being reserved. Salaries in the amount of \$897,510.34 and fringe benefits in the amount of \$446,272.60. Individuals will be hired under the SEA and (2) LEAs to oversee grant operations to include, project implementation, consultations with non- public schools, procurement of supplies and services, program monitoring and program reporting. In addition technology technicians will be hired to set up technology, provide technical assistance and repairs to devices.

Supplies

The SEA is purchasing supplies needed to ensure the technology infrastructure is strong enough to sustain the technology being utilized. In addition the SEA will be purchasing laptops for support staff that is integral in the implementation of this grant. LEAs are purchasing supplies to clean and sanitize facilities and supplies that allow staff and students to keep sanitized. Items being purchased include hand soap dispensers, hand wash stations, toilet paper dispensers, thermometers, gloves, face shields, hand sanitizer, batteries, thermal imaging cameras, hand wipes, rolling food containers/carts, coolers on wheels, face masks, etc.

LEAs are purchasing technology to aid in educational interaction between teachers and students. Item being purchased include 10,400 chromebooks for students, 650 laptops for teachers and staff, 60 interactive flat panels, 6,600 graphics tablet with stylus, carrying cases and headphones. Non Public Schools will be utilizing funds for supplies that enable them to sanitize and clean facilities and purchasing technology that aids in substantive educational interaction between students and their classroom instructors.

Contractual

The SEA is completing fiber upgrades to ensure reliable and efficient internet and other resources within the schools. In addition service panel suppressors will be installed to deal with the large transient voltages as they enter the buildings, lessening the impact on equipment. APC/UPC electrical upgrades for protection to equipment providing communications to devices used by students and staff.

LEAs will contract services for domain licenses for computers, janitorial services, school busing, school security personnel, printing of social distancing signage and pamphlets for schools.

Equipment

LEAs will purchase lunch kiosks to be utilized for grab and go lunches and a 3D laser machine that will be utilized to emboss laptop and other technology making it easier to identify, track and deter theft.

Indirect Cost

The budget categories included in the indirect cost calculation are personnel (\$897,510.34), fringe benefits (\$446,272.60), supplies (\$13,974,666.77), and contractual (\$3,342,092.17). Calculation is as follows: $(\$897,510.34 + \$446,272.60 + \$13,974,666.77 + \$3,342,092.17 = \$18,660,541.88 * 6.7\% = \$1,250,256.30)$

Other – N/A

Large Covered Funds

SEA Contractual - Fiber upgrade

SEA Contractual - APC/UPC Protection Install

SEA Contractual - Building Service Suppressor

STTJ LEA Supplies - Thermal imaging camera, infrared thermometers, rolling food containers, plexisccreens, hand sanitizer stations, face masks, gloves, etc.

STTJ LEA Supplies - Computers, graphic tablets, carrying cases, headphones

STTJ LEA Contractual - Services tied to janitorial, school busing and school security personnel

STX LEA Supplies - Thermometers, gloves, hand soap dispensers, wipes, face shields, paper towel dispensers, hand wash stations, pulse oximeters, batteries, etc.

STX LEA Supplies - Computers, graphic tablets, interactive flat panels, carrying cases, headphones

STX LEA Contractual - Services tied to janitorial, school busing and school security personnel

Education Stabilization Fund
Internal Control and Monitoring Plan

OCTOBER 26, 2020 (REVISED)

Office of Federal Grants
Kemo Smith, Director



THE VIRGIN ISLANDS DEPARTMENT OF
EDUCATION

The Virgin Islands Department of Education (VIDE) Education Stabilization Fund (ESF) Grant Management Procedures consist of the following sections:

1.1 Objectives

1.2 Organizational Structure

1.3 Risk Assessment and Fraud Prevention

- Standardizing Budget Protocol: Allowable and Reasonable Costs
- Attestation Statement and Reimbursement Request Form
- Safeguarding Fixed Assets
- Conflict of Interest
- Time Certification Forms
- Reporting and Fiscal Monitoring
- Reporting and Responding to Fraud

1.4 Documentation

1.5 Program Monitoring Schedule

1.1 Objectives

The objective of this document is to ensure that operating, financial, reporting and compliance objectives are met; while limiting the associated risks to the program.

VIDE will utilize these plans along with The Virgin Islands Department of Education (VIDE) Grants Management & Reporting Policy and Procedures (2012) document; in addition to policies and procedures outlined in the VIDE Procurement of goods and services, and Fixed Asset Management Policy and Procedures (2019).

1.2 Organization Structure

VIDE was awarded ESF-SEA funds on June 22, 2020. The VIDE will follow the organizational structure as illustrated in Figure 1 below for implementing the Education Stabilization Fund.

The Commissioner of Education leads the Virgin Islands Department of Education and the Deputy Commissioner of Fiscal and Administrative Services reports directly to the Commissioner. VIDE Director of Federal Grants works closely with all state level employees to oversee federal grants management for the department and reports directly to the Deputy Commissioner. The Director of Procurement also reports directly to the Deputy Commissioner.

VIDE's SEA has reserved 10% (\$1,999,233.70) of the ESF-SEA allocation (\$19,992,337.00) to administer the ESF-SEA grant. Each LEA, St. Thomas/St. John (\$383,853.27) and St. Croix (\$352,755.10) has reserved 4% of their allocation for administrative cost. Total administrative cost in the amount of \$2,735,842.07 will be used to pay salaries and fringe costs, supplies, and contractual services.

In order to efficiently administer the ESF-SEA grant, VIDE's SEA will hire a Project Director, Program Assistant, and a Purchase Order Analyst to assist in meeting the programs personnel needs for implementation. The Project Director will be responsible for managing all technical, financial, and compliance responsibilities as necessary. This individual will also supervise the Program Assistant and other support staff to ensure anticipated targets are met. The Program Assistant will be responsible for assisting the Director with email and other action oriented requests, administrative needs, communication with LEAs regarding status updates, obtaining quotes and preparing purchase supporting documentation for SEA activities and other related work as required. The Purchase Order Analyst will be responsible for maintaining documentation of outstanding purchase orders, provide reports on purchase orders, contact vendors on status of goods and services, establish and maintain adequate records and files, and analyze outstanding purchase order report on a continuous basis to ensure prompt vendor payments.

VIDE has been utilizing current state level employees to assist with the duties of implementing this grant until the budgeted positions are filled. The current state level employees consist of the Federal Grants Director, (2) Federal Grants Manager, Budget Control Director, and Procurement Director. The Federal Grants Director worked on fund Allocation, providing guidance on allowable activities, assisted with original budgets, process budget modifications and requisition approvals; The Federal Grant Managers worked on reviewing budgets, processing budget modifications, review and approval of justification letters and requisition approvals. The Budget Control Director requested creation of budget codes, reviewed and entered original and revised budgets into the Financial Management System (Tyler Munis). The Procurement Director reviews purchase requests, drafts contracts for services, provides procurement guidance to LEAs, follows up on purchase orders and reviews invoices for payment processing. VIDE expects to have ESF-SEA new hires on board by November 2020.

Activities to date include the following:

- Award and allocation of funds to LEAs.
- Consultation with LEAs to discuss availability of funds and allowable uses of funds.
- Budget review and approvals.
- LEA procurement of goods.
- Requisition approvals and purchase order conversions.
- Continued review of requested purchases.

VIDE SEA personnel will continue tracking these activities through to final payment processing.

Virgin Islands Department of Education
Education Stabilization Fund

Education Stabilization Fund SEA Organizational Chart

Figure 1:

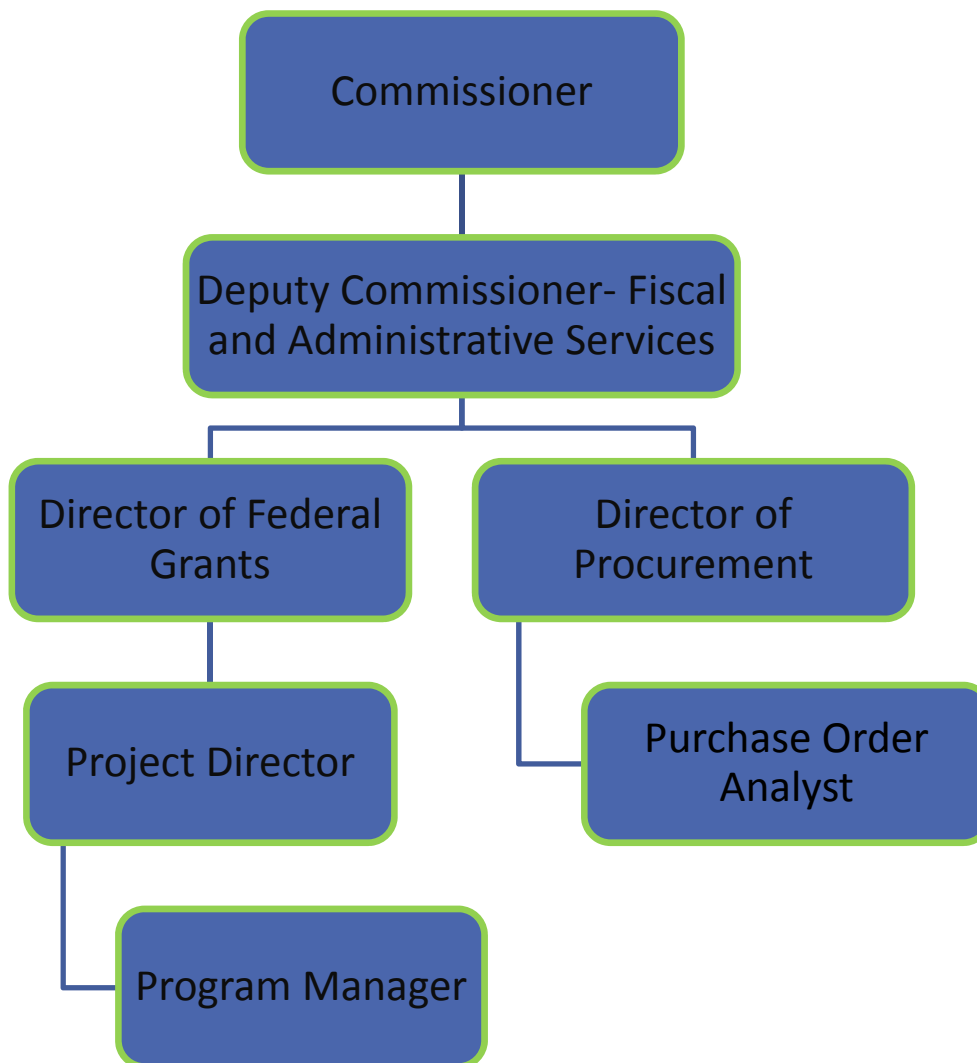


Figure 1: This organizational chart does not include all of the Virgin Islands DOE divisions and school district offices. It illustrates the immediate program office stakeholders responsible for administering the Education Stabilization Funds program.

1.3 Risk Assessment

The ESF-SEA program risk assessment is adapted from historic identified potential risks based on implementation objectives of the grant. Once risks are identified, VIDE implements procedures to address practices and put appropriate measures in place to mitigate these concerns.

Internal Risks: Failure to implement aggressive and realistic timelines for performance, and not attaining targets leading to lapsing funds.

Sub-recipient Risks: Delayed procurement efforts and tracking of Federal assets, failure to conduct monitoring, and inadequate management of fixed asset.

Mitigation Strategies (Internal): Adhering to standard operation procedures, adopting weekly targets to closely monitor achievement standards, and providing sub-grantees with continuous updates and technical support to ensure successful implementation of the grant.

Mitigation Strategies (Sub-recipients): SEA will perform program monitoring, provide technical assistance, and ensure sub-recipients are following grant management procedures to include fixed asset and procurement outlined procedures.

SEA staff members will use VIDE established operating procedures for standardizing budgets, Attestation Statements, safeguarding fixed assets, Conflict of interest Form, Time Certifications, Reporting and Fiscal monitoring, and Reporting/Responding to fraud as outlined below to administer the Education Stabilization Funds.

Standardizing Budget Protocol: Allowable and Reasonable Costs

The following is a generalization of the ESF-SEA Allowable Costs Budget process. ESF-SEA staff follows a standard budget format to deliver to participating districts (LEAs). This format helps ensure that all items/activities requested are examined and considered an allowable and reasonable cost.

Step 1: ESF-SEA staff shares a standard budget format to be distributed to LEAs.

Step 2: After the LEAs have consulted with schools and finalizing the activities and items based on federal guidelines, LEAs complete and submit budgets to SEA.

Step 3: ESF-SEA staff verified items/activities on submitted budgets.

Step 4: Finalized budgets are then converted to a spending plan.

Step 5: Each budget spending plan is submitted to the VIDE Federal Grants division, with a budget workbook, budget memo and notated budget. This information is then transmitted through the VIDE approval process and uploaded to the computer-processed data/financial management system.

Attestation Statement and Reimbursement Request Form

In an effort to prevent, detect and respond to potential fraud, all Non-Public schools receiving reimbursements for goods and services due to the impact of COVID-19, must complete the following attestation statement (Figure 2). Furthermore, each school has received counsel during their initial meeting with ESF-SEA staff about fraud and federal guidelines. ESF team members are also encouraged to reiterate its ongoing efforts via verbal and written communication with LEAs to adhere to federal regulations.

All schools are required to submit the necessary supporting documents as needed in order to process payments (i.e., invoices, both sides of a cleared check, receipts and/ or packing slips, zero balance statements from vendors, etc.).

Figure 2: Attestation Statement for Reimbursements - Signed By Non-Public Schools

Elementary and Secondary Education

**Payment Certification by Non-Public Schools For 2020
Education Stabilization Fund Sub-Recipients**

Name of School: _____

Contact Person Name: _____

Title: _____

Phone: _____

Email: _____

Dollar Amount School Receives: \$ _____

I assure that any expenses that are reimbursed with ESF-SEA grant funds, for this school, will not be reimbursed with funds from any other federal grant. If it is determined that other grant funds were used to support the same activity and/or duplicate efforts, (insert name of school) will be required to reimburse the federal grant in the award year in which the funds were duplicated.

I further assure that reimbursements received from Third Party Fiscal Agent (TPFA), under the ESF-SEA grant, are for allowable expenses as approved in the grant application.

I certify that I am authorized to make the representations and commitments in this certification for and on behalf of this school, and otherwise to act as this school's authorized representative in submitting this certification.

Name of Authorized Representative: _____

Signature: _____ **Date:** _____

Safeguarding Fixed Assets

VIDE defines monitoring as a comprehensive approach to ensuring compliance with Federal, State, Eligible LEA performance goals, administrative standards, financial requirements and Federal regulations governing the ESF-SEA program, including reviewing, assessing, evaluating, and improving the quality and types of services provided by VIDE to the LEAs and non-public schools.

VIDE employs a programmatic monitoring system that is managed by the Fixed Asset Division and incorporates conducting cycle counts. A cycle count is an inventory management procedure where a small subset of inventory is counted on any given day by visually verifying the location of the asset(s). The Fixed Asset Team's policy is scheduled for each month and allows for a visual inventory of the federal assets at the schools.

A Fixed Asset Tracking Form is uploaded when a fixed asset requisition has been entered in to the VIDE financial management system. The ESF-SEA program will implement an additional monthly report process to ensure the tracking and monitoring of fixed assets that have been purchased or reimbursed utilizing ESF-SEA funds. The Director of the Fixed Asset Division will receive a copy of this tracking form along with an inventory list of items that were reimbursed and purchased. This extra practice will help safeguard ESF-SEA items and facilitate proper tagging procedures. This will also ensure that all items are consistently monitored as per the VIDE policies and procedures for asset management.

Conflict of Interest

The VIDE and the ESF-SEA program require that all employees fill out a conflict of interest form. This document is used as a preventive method to combat potential fraud.

Time Certification Forms

In our ongoing commitment to integrity and ethical values, the VIDE and the ESF-SEA program requires that all employees fill out a time certification form twice a year. This document is used as a preventive method to combat potential fraud.

Reporting and Fiscal Monitoring

The ESF-SEA program abides by all federal guidelines via submission of quarterly and annual performance reports. Additionally, as per the VIDE Grant Management Guidelines, the ESF-SEA program meets and reports with the Federal Grants Division at least monthly.

The VIDE also monitors and reports weekly via the *Grant Status Report and Requisitions in Progress Status Report*. This package consists of five reports: (1) Executive Summary, (2) Grant Status, (3) Operational Expense, (4) Non-public Operations, and (5) Requisition in Progress. Each report bears a time stamp, indicating when raw data were extracted from our financial system of record.

The Executive Summary provides an up-to-date snapshot of all federal grant status reports, while the other four reports provide detail information.

The VIDE, SEA plans to finalize its comprehensive monitoring plan within the next 90 days. VIDE will incorporate the specific federal requirements of the ESF-SEA grant into the comprehensive monitoring plan.

Reporting and Responding to Fraud

The US Department of Education Office of Inspector General hotline contact information is displayed in the Virgin Islands Department of Education (VIDE) St. Thomas headquarters administrative offices, conference room, entry way bulletin board and public restrooms are located. This information also can be found on VIDE website.

1.4 Documentation

VIDE federal grant documents are stored in the Tyler Munis System (Federal ERP) currently maintained by the Third Party Fiduciary. Additionally, electronic files are stored on the VIDE federal grants office server and physical files are maintained for a minimum of three (3) years after grant is closed.

ESF-SEA personnel will maintain all supporting documents in the Federal Grants Office drive that will be accessible for audit purposes.

Assurances required from non-public schools of grant funds will also be maintained on file to verify terms under which payments were processed.

1.5 Sub-recipient Monitoring Schedule

The VIDE ESF-SEA staff plans to conduct monitoring visits based on the schedule below during the first year of this grant implementation. Outlined below are the tentative dates for these visits to be scheduled.

These visits aims to improve the quality of federally funded activities; provide assistance in identifying and resolving accountability problems; and ensure the accuracy, validity, and reliability of data, as well as verify policies and procedures for program accountability

Coverage Performance Period	Monitor Number	Monitor Date
July 1 – December 21, 2020	1 - STTJ	Week of January 11 th – 15 th
	2 - STX	Week of January 11 th – 15 th
January 1 – June 30, 2021	3 - STTJ	Week of July 12 th – 16 th
	4 - STX	Week of July 12 th – 16 th