



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

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

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.

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 | 13,377 | | | | | |
| 2. Fringe Benefits | 1,023 | | | | | |
| 3. Travel | 0 | | | | | |
| 4. Equipment | 1,898,235 | | | | | |
| 5. Supplies | 2,340,000 | | | | | |
| 6. Contractual | 458,000 | | | | | |
| 7. Construction | | | | | | |
| 8. Other | 1,490,000 | | | | | |
| 9. Total Direct Costs (lines 1-8) | | | | | | |
| 10. Indirect Costs *Enter Rate Applied _____ | | | | | | |
| 11. Training Stipends | | | | | | |
| 12. Total Costs (lines 9-11) | 6,200,635 | | | | | |

***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: 10/1/2018 To: 9/30/2019 (mm/dd/yyyy)
 Approving Federal agency: ED Other (please specify): USD01/OIA The Indirect Cost Rate is 6.70 %
- (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)).

Budget Instructions:

1. Describing the process for awarding ESF-Governor funds to the SEA, LEAs, IHEs, and/or other education-related entities, including:

- a. Timeline(s) for awarding ESF-Governor fund to the SEA, LEAs, IHEs, and /or education-related entities;

The timeline for awarding ESF-Governor funds would be May 2020 to July 2021.

- b. The criteria, process and deliberations you use to determine which of the aforementioned entities are “essential” for carrying out emergency educational service;

The LEAs, SEAs and IHEs are essential and critical to our overall social, economic and cultural advancement in the 21st century from design to implementation of the day to day online, state of the art learner friendly education program for all students.

- c. The funding mechanisms (e.g., grants, contracts) the Outlying Area will use to provide ESF-Governor funds to the SEA, LEAs, IHEs, and/or other education-related entities; and;

Sub-grants and/or contracts with performance start and end dates will be awarded to the Virgin Islands Board of Education (VIBE) for scholarships, the Virgin Islands Department of Education (VIDE), Private and Parochial Schools and the University of the Virgin Islands (UVI) to carry out the necessary functions and equipment required.

- d. Any specific funding conditions or requirements the Outlying Area will place on awards to ensure the funds are spent for specific purposes or activities;

Sub-grantees will be expected to follow grant guidelines as it pertains to assurances, applicable Acts, code of federal regulations, cost principles, audit requirements, EDGAR and the CARES Act.

- e. If ESF-Governor funds are being awarded or used for payments to SEA or IHE administrators, executives, and/or state or local teachers’ unions or associations, please describe your process for reporting the amount of funds used for this purpose, and how the funds are consistent with allowable uses of funds under section 18002(c) of the CARES Act.

N/A

- f. If you intend to provide ESF-Governor funds to SEAs or LEAs, please describe the process you will use to ensure that SEAs or LEAs receiving ESF-Governor funds

provide equitable services to students and teachers in non-public schools located within the LEA in the same manner as provided under section 8501 of the ESEA.

Contact non-public schools and invite them to participate in discussion; collaborate to decide how best to use funds, look at school data to assess the students' greatest needs and decide what support can be provided to support the students, or help educators deliver more effective instruction; Communicate expectations and responsibilities; set deadlines; ensure the necessary documentation is submitted; and monitor through site visits and constant communication.

2. Use the ED Form 524 to submit your ESF-Governor budget information.

a. Name of Institution/Organization

United States Virgin Islands Office of the Governor

b. Budget Categories – Section A

Project Year 1 – \$6,200,635

| | |
|------------------------|---|
| Personnel | \$ 13,377 |
| Fringe Benefits | \$ 1,023 |
| Travel | \$ 0 |
| Equipment | \$ 1,898,235 |
| Supplies | \$ 2,340,000 |
| Contractual | \$ 458,000 |
| Other | \$ 1,490,000 - \$1,000,000 VI Board of |

Education supplemental scholarships for High School graduates to assist with tuition and educational expenses and \$490,000 University of the Virgin Islands to assist with support received for Physical Plant, Security and Student Housing to prepare campuses and increased frequency of cleaning of highly touched surfaces and replacement of MERV filters int HVAC systems

Indirect Cost Information

(1) Do you have an Indirect Cost Rate Agreement approved by the Federal government?

Yes

(2) If yes, please provide the following information:

Period covered by the Indirect Cost Agreement: From **10/1/2018 to 9/30/2019**

Approving Federal agency: **X** Other (please specify): **U.S. Department of the Interior/Office of Insular Affairs** The Indirect Cost Rate is **6.70%**

(3)

(4) N/A

Budget Categories – Section C

| | | |
|---|--|---------------------|
| 1. University of the Virgin Islands (both campuses) | | \$ 1,000,000 |
| | <ul style="list-style-type: none"> • Personal Protective Equipment (PPE) for all employees interacting with students and others served in the University Community \$ 90,000 • Protective Shield Barriers in all classrooms, libraries, offices, cafeterias, residence halls, receptionist areas, athletic facilities and bookstores \$ 180,000 • Touchless hand sanitizer stations in all buildings, facilities and offices \$ 40,000 • Installation of outdoor access points to increase the availability of wireless network allowing students to connect \$ 70,000 • Installation of distancing and directional signage in all classrooms and facilities \$ 30,000 • Technology equipment in classrooms and for faculty to facilitate the transition to the mixed modality of instruction to students \$ 100,000 • Support from Physical Plant, Security and Student Housing to prepare the campuses for the return of students in Spring 2021 \$ 400,000 • Increased frequency of cleaning of highly touched surfaces and replacement of MERV filters in the HVAC systems \$ 90,000 | |
| 2. VI Next Generation Network/VI Department of Education | | \$ 2,200,635 |
| | <ul style="list-style-type: none"> • Administrative Cost for equipment installation \$ 14,400 • Outdoor Wireless Devices \$ 1,320,000 • Pole Mount Solar/Radio System \$ 156,235 • Pole Mount Installation \$ 150,000 • Pole Mount Solar System \$ 196,000 • Network Environment Equipment \$ 20,000 • Wireless Environment Communication \$ 36,000 • Professional Services for Equipment Implementation \$ 25,500 • Professional Services for Pole Mount Installation \$ 182,500 • Building Service Suppressor \$ 100,000 <p>The above equipment will allow all students access to a high-quality online, remote learning educational experience</p> | |
| 3. Virgin Islands Board of Education | | \$ 1,000,000 |
| | <ul style="list-style-type: none"> • Coronavirus High School Graduate Scholarship. High School, Home Education or Home School, Trade School and General Education Development (GED) graduates of Spring 2020 whose permanent residence is and resided in the Territory at the time of graduation and have been accepted into a college, university, other post-secondary education, third level or tertiary education, vocational or trade school will be receive a supplemental scholarship in the amount of \$1,000 to assist with tuition and educational expenses. | |
| 4. Private and Parochial School | | \$ 2,000,000 |
| | <ul style="list-style-type: none"> • Changes and adjustments to schools to adjust for pandemic. Each school will be given a grant in the amount of \$25,000 assist with curtailing the risk of spreading the virus and protecting the safety and health of both the students and staff. To support this effort, protective shields in classrooms, hand sanitizers and disinfectant, social distancing signs, equipment or supplies may be purchased. | |

Internal Control Plan Instructions:

1. Submit an internal control plan that:
 - a. Identifies the management structure for implementing the ESF-Governor grant, including the key personnel responsible for managing and monitoring subrecipients;

Technology Team (providing the connectivity so students can participate in online/distant learning – Technology Manager (oversight of the team) – Project Manager (oversight of the project to ensure grant objectives are met) – USVI Director, State-Federal Relations (serves as an intermediary) – Associate Director/OMB (review and approve documents for payment ensuring all protocols and grant guidelines have been met) – Director/OMB (final approver)

- b. Identifies risks, both internal and subrecipient risks, associated with implementing the program based on past performance and identifies strategies for mitigating such risks; and

Internal Risks includes: no quality control system in place; lack of routine reviews of actual goal to budget; lack of reviews to determine whether or not systems are functioning; lack of or no response to audit findings; and no system in place to make sure corrective actions are implemented.

Internal Strategies includes: Establish a quality control system over all processes; conduct routine reviews of performance to ensure that goals are tied to budget; conduct reviews to determine if systems are functioning according to the intended use; respond promptly to audit findings; and monitor and tract corrective action to make sure they are implemented.

Sub-Recipient Risks includes: misuse of grant funds; failure to comply with federal, state and local laws; incorrect or untimely reporting; recipients not receiving funds to which they entitled; recipients using funds inappropriately; funds misdirected to ineligible payees; terms or conditions of the grant violated; unresolved audit findings.

Sub-Recipient Strategies includes: collaborate with sub-grantees understand the purpose of the grant; sub-grantees and incompliance with all federal, state and local laws that are applicable; funds are being discharged to eligible recipients; reports and completed correctly and timely; terms and conditions of the grant are being met; audit findings are resolved.

- c. Describes how the Grantee will ensure the existence of primary documentation necessary to support fiscal reviews, including audits (single audit and audits by the Office of the Inspector General) and Improper Payment assessments, as requested by the Department or the Department's contractor.

Collaborate with sub-grantees and perform site visits to ensure that they understand the importance of proper documentation; the need to keep the information available and current at all times and in compliance with all grant guidelines and standard operating procedures.

Subrecipient Monitoring Plan Instructions:

1. Submit a subrecipient monitoring plan that addresses the Grantee's:
 - a. Development and implementation of revised monitoring protocols; and

To ensure that funds are spent in compliance with applicable laws, regulations and provisions as well as performance goals are met, a subrecipient monitoring checklist will be provided. In addition, regular site visits will be conducted; maintain regular communication; review reports and invoices for compliance; review invoices to ensure that cost are reasonable and allowable; monitor the rate and expenditures to the implementation of aspects of the project; monitor the progress of the project; ensure reports are submitted timely, accurately and in accordance with award agreement.

- b. Schedule for subrecipient monitoring, including both programmatic and fiscal issues, based upon the Grantee's revised risk assessment.

The purpose of monitoring is to ensure that the federal funds are spent in compliance with applicable laws, regulations and provisions and to ensure that the performance goals are met.

Low Risk: Work is performed within the project and budget periods; expenditures are allowable per the budget; invoices are complete and accurate; invoices have been approved for payment;

Medium Risk: includes all the requirement of low risk plus the following: request expenditure detail and supporting documentation on quarterly basis or as necessary; review financial reports; review and evaluate documentation for sufficiency;

High Risk: Includes all the requirements for low and medium risks plus the following: request a detailed expenditure report with all supporting documentation; maintain regular contact with subrecipient to ensure all programmatic and fiscal expectations are being met; conduct regular site visits; document all site visits and communication; withhold payment if necessary.

The given level of risks will apply to various grants across all subrecipients; because previously activities/ reports, limited historical information and working with entities things that may occur.

All subrecipients will be included in the monitoring schedule. Monitoring activities will be conducted according to the levels of risk. Low Risk subrecipients will be monitored by telephone or virtual calls/meetings twice a month. Medium Risk subrecipients will be monitored by telephone or virtual calls/meetings twice per month and one site visit per month. High Risk subrecipients will be monitored by telephone or virtual calls/meetings once a week and three site visits per month