

PLANNING DEPARTMENT
COMMUNITY DEVELOPMENT DIVISION
RESPONSE TO OMB REVIEW #17-1013D

CDBG Program Specific Performance Agreement Amendment
Pinellas County Sheriff's Police Athletic League, Inc. – CD17PALOPS

Comment/Question:

A program budget is included in the agreement. Both Program Delivery Salaries with an amount of \$25,273; and a “10% de Minimis rate of Modified Total Direct Costs (MTDC) for indirect costs” with an amount of \$2,727 are included. The sub-recipient needs to be made aware that allowable costs must be consistently charged as either “indirect” or “direct” costs, but may not be double charged or inconsistently charged between both budget lines. In addition, only cost identified in 200 CFR 200.68 can be charged under the MTDC. Monitoring for this consistency should be part of the Planning Department’s financial review of the agreement.

Response:

Contractual obligations regarding the charging of “indirect” and “direct” costs are addressed in the agency’s Specific Performance Agreement in, **4. Funding (b) and (c)**; as well as, in **Attachment A – Financial and Administrative Requirements, Section A.1 (a) – Financial Management**. Please see the specific references below:

- **4. FUNDING**

- b) *If **AGENCY** receives notification from a third-party funding source of an offer for additional funding to complete the Project, **AGENCY** shall notify **COUNTY** in writing within thirty (30) days of receiving notification, and submit a cost allocation plan for approval by **COUNTY** within forty-five (45) days of said notification. Should **AGENCY** collect any third-party payments for eligible activities for which **COUNTY** has reimbursed **AGENCY**, **AGENCY** shall reimburse **COUNTY** up to the total amount reimbursed by **COUNTY**.*
- c) ***COUNTY** shall pay **AGENCY**, on a reimbursement basis only, for all allowable agreed upon expenses to complete the Project. Reimbursement will be provided only for costs that can be documented as being directly related to the Project, “including allowable indirect costs, if pre-approved in the award letter.” Project Budget shall consist of, and be limited to, the following expenditures, shown on the following page, and be documented in accordance with 2 C.F.R. Part 200.413 and 2 C.F.R. Part 200.414. However, the **AGENCY** may reallocate funds for allowable direct costs, or move funds between Project Budget line items as long as the net cost line item modification does not exceed ten percent (10.0%) of the total maximum funding amount under this AGREEMENT.*

- **ATTACHMENT A – FINANCIAL AND ADMINISTRATIVE REQUIREMENTS**

- A1. FINANCIAL MANAGEMENT**

- a) *Duplication of Costs. **AGENCY** certifies that work to be performed under this AGREEMENT does not duplicate any work to be charged against any other contract, subcontract or other source.*