

Plan Requirements:

Your county's ability to administer the FNS E&T Program is contingent upon approval of the county E&T Plan of Action by NC Division of Social Services (the Division). This handbook covers all the items that must be included in the county E&T plan.

E&T Plan of Action Format

- **Cover Page and Authorized Signatures.** Contains basic contact information and required signatures from the County FNS agency director and fiscal representative.
- **County E&T Program, Operations and Policy.** Provides a summary of the County E&T Program and outlines relevant county policy information. Provides a step by step process for referring FNS recipients to E&T, how the local DSS will handle reversal referrals, participant reimbursement process, and any logs or databases that are maintained for the Program. This section will also detail planned meetings between the county DSS and the E&T partner.
- **Estimated Participant Levels.** Lists monthly unduplicated participant levels in each component.
- **Operating Budget.** Gives a budgetary overview of your E&T program. The rows are for the categories of expenditures that the agency administering and operating E&T will incur during implementation of the E&T plan, such as salary and benefits, copying/printing, telephone, equipment, supplies, space, travel, and contracts. This budget should include both federal and county funds contributed to the FNS E&T program
- **Budget Narrative.** Provides a budget narrative to accompany the operating budget. The budget narrative describes how the figures in the line item budget were calculated in simple terms and provides a justification as to why each is needed. The budget narrative should be detailed enough to provide justification for all items on the line item budget.
- **Summary of Contracts.** Lists all county contracts and sub-recipients down to the final receiving agencies. overall county FNS E&T budget should be included in the Contractor Detail Addendum. See below.
- **Contractor Detail Addendum.** Each contract receiving more than 10 percent of the overall county FNS E&T budget should be described in detail; description should include what services are provided and a brief explanation that justifies the need for the contract. Include contracts with subcontractors.
- **Planned Federal FY Costs of the County E&T Program.** Provides the total federal and county funding planned

- **Additional Attachments:** Include the indirect cost rate agreement and Contract Detail Addendum(s) if required.

Plan Submission

Schedule

Plans for the upcoming Federal Fiscal Year (FFY) must be submitted by **April 15, 2021**. Once approved, E&T plans are effective October 1, which is the start of the FFY. The Division will not reimburse County agencies for E&T expenditures until an approved FNS E&T plan is received. County agencies choosing to start activities without NC-DSS approval risk not receiving reimbursement for those activities.

Plan Modifications

If a county agency wishes to make significant changes to its approved E&T program it must submit a formal plan modification to the Division for review at least 30 days before the planned implementation. The modification must be approved before it is implemented. The county agency may be liable for costs associated with implementation prior to approval by the Division. The following are examples of changes that require a formal modification of the county E&T Plan of Action:

- Major changes in components (e.g., adding, deleting, or modifying a component);
- Significant changes in county policy;
- Requests for 100 percent federal E&T grant funds
- Changes in the amount of expenditures expected to exceed the 100 percent E&T grant level for which the county agency will request 50 percent federal reimbursement;
- Change in the method of paying participant reimbursements;
- Change in funding sources, such as new third-party funding
- Adding a contractor.

The plan modification should include a cover letter that explains the proposed change(s). The modified plan should be attached in final copy. Tables included in the plan must be updated, if affected. Changes that do not affect the participation levels or component cost do not need prior approval, including:

- Substitution of one contractor for another that does not affect the scope or operation of a component;
- Change in the targeted population of a component (for example, shifting the focus of a GED preparation component from illiterate adults to high school dropouts between 18 and 20 years old).

Budget Narrative and Justification Instructions

Provide a budget narrative that explains and justifies each cost and clearly explains how the amount for each line item in operating budget was determined.

I. Direct Costs: Explain all direct costs to the program

a) Salary/Wages Staff position should be described in FTE and time spent on the project.

Example:

E&T Program Manager

$\$60,000 \times .50 = \$30,000$

5 E&T Counselors

$\$25,000 \times 1.00 \times 5 = \$125,000$

b) Fringe Benefits

If charging fringe and benefits to the E&T program, provide the approved fringe rate.

c) Contractual Costs

Give the total cost of contractual services and briefly summarize what services will be provided.

d) Non-capital Equipment and Supplies

Describe non-capital equipment and supplies to be purchased with E&T funds.

e) Materials

Describe materials to be purchased with E&T funds.

f) Travel & Staff Training

Describe the purpose and frequency of staff travel charged to the E&T program. This line item should not include E&T participant reimbursements for transportation. Include planned staff training, including registration costs for training that will be charged to the E&T grant.

g) Building/Space

If charging building space to the E&T program, describe the method used to calculate space value.

h) Equipment & Other Capital Expenditures

Describe equipment and other capital expenditures over \$5,000 per item that will be charged to the E&T grant.

II. Indirect Costs:

Indirect costs (also called overhead costs) are the expense of allowable activities that support the E&T program but are charged directly to the County agency. If using an indirect cost rate approved by the cognizant agency, include the approval letter as an attachment to the E&T plan.

III. In-kind Contribution

FNS defines in-kind contributions as non-cash contributions, usually the value of volunteer time or donated space. Per FNS rules, only governmental entities may receive reimbursements for in-kinds. If claiming expenses in this line, please be specific about the valuation of in-kind contributions.

IV. Participant Reimbursement (County plus 50 percent Federal match):

- a) Dependent Care Specify payment rates for child care reimbursements, established in accordance with the Child Care and Development Block Grant and based on local market rate surveys. If alternative dependent care is provided by the County agency in lieu of reimbursement, describe arrangements.
- b) Transportation & Other Costs Total budget for transportation and other participant reimbursements identified in part C.
- c) County Agency Cost for Dependent Care Services If the County Agency plans to reimburse clients, specify what additional funding will be put toward this expense.