



Reobligation of Returned Restitution

OF INTEREST TO

The Division of Early Learning (DEL, the Division), Early Learning Coalitions (ELCs, coalitions) and other direct subrecipients of DEL implementing federal and state early learning programs.

AUTHORITY

[45 CFR 98.60, Availability of Funds](#)

[Chapter 2021-22, Laws of Florida - General Appropriations Act, Line 83](#)

[Child Care and Development Fund State Plan](#) for FFY 2019 / 2021 (effective 10/01/18)

Reference to any laws, rules and regulations in this guidance document includes revisions to those laws and regulations made after the effective date of this guidance document.

SUMMARY

This guidance describes the processes by which DEL may reobligate School Readiness (SR) federal funds to coalitions / subrecipients for which restitution has been received and processed by DEL during the prior fiscal year. NOTE: The instructions in the guidance exclude American Recovery and Investment Act (ARRA) funds.

OVERVIEW

All program funds recovered through fraud recovery efforts must be returned to DEL following the procedures outlined in Program Guidance 240.01 Cash Management.

Contingent upon sufficient legislative budget authority, DEL may reobligate any recovered funds received and processed during the prior fiscal year to those coalitions / subrecipients from which the restitution was recovered.

COALITION / SUBRECIPIENT RESPONSIBILITIES

When fraud is suspected at the family unit, provider, or employee level, these activities should be immediately referred to the Florida Department of Financial Services through DEL's Fraud Referral System, found at <https://DELfrs.floridaearlylearning.com/>. For user credentials, access, or technical assistance with your DEL Fraud Referral account, contact the Inspector General at Inspector.General@DEL.myflorida.com.

When fraudulent actions are determined and restitution ordered, recovered funds must be returned to DEL following procedures for refunds contained in Program Guidance 240.01. Only federal funds recovered through fraud recovery efforts are considered for future nonrecurring reobligation to eligible coalitions. Coalitions will be eligible to receive reobligated funds based on recovered restitutions from family units, providers, employees or subcontractors within their coalition service area. Coalitions must expend any reobligated funds by the end of the same fiscal year the funds are

reobligated.

DEL RESPONSIBILITIES

DEL is responsible for tracking the repayment of restitution as it is received and processed. Each fiscal year, DEL will determine the total amount of federal restitution received and processed from each coalition during the previous fiscal year.

The General Appropriations Act provides budget authority available for DEL, if any, for reobligation of restitution payments. The coalition may be reobligated its total amount of federal restitution received and processed on behalf of that coalition during the prior fiscal year or its prorata share of the total restitution repayments if the total amount of restitution repayments exceed the budget available for this purpose.

DEL will issue a revised Notice of Award (NOA) based on available restitution budget each year.

EXAMPLES

EXAMPLE ONE

The amount of funds reobligated to a coalition / subrecipient will equal the total of federal funds received and processed for or on behalf of that coalition if the total amount received and processed for or on behalf of all coalitions during the prior fiscal year is equal to or less than the budget authority granted to DEL (\$950,000 in this example).

	SR federal (excluding ARRA) funds for restitution received and processed by OEL during Fiscal Year 1	Reobligation to eligible coalitions/subrecipients in subsequent Fiscal Year
Coalition / Subrecipient	Funds returned	Total of funds returned
Coalition – A	\$ 125,483.31	\$ 125,483
Coalition – B	\$ 159,569.63	\$ 159,570
Coalition – C	\$ 75,727.41	\$ 75,727
Coalition – D	\$ 100,387.22	\$ 100,387
Coalition – E	\$ 14,126.35	\$ 14,126
Coalition – F	\$ 178,911.23	\$ 178,911
Coalition – G	\$ 31,098.75	\$ 31,099
Coalition – H	\$ 116,321.98	\$ 116,322
Coalition – I	\$ 58,589.20	\$ 58,589
Coalition – J	\$ 36,983.46	\$ 36,983
TOTAL	\$ 897,198.54	\$ 897,197

EXAMPLE TWO

The amount of funds reobligated to each eligible coalition/subrecipient will be based on its prorata share of the total restitution received and processed for or on behalf of all coalitions during the prior fiscal year if the total amount of federal funds received and processed for or on behalf of all coalitions during the prior fiscal year exceeds the budget authority granted DEL (\$950,000 in this example).

	SR federal (excluding ARRA) funds for restitution received and processed by OEL during Fiscal Year 1		Reobligation to eligible coalitions/subrecipients in subsequent Fiscal Year
Coalition / Subrecipient	Funds returned	Prorata share of total	Prorata share of total
Coalition – A	\$ 125,483.31	11.45%	\$ 108,802
Coalition – B	\$ 159,569.63	14.56%	\$ 138,357
Coalition – C	\$ 75,727.41	6.91%	\$ 65,660
Coalition – D	\$ 100,387.22	9.16%	\$ 87,042
Coalition – E	\$ 14,126.35	1.29%	\$ 12,248
Coalition – F	\$ 178,911.23	16.33%	\$ 155,127
Coalition – G	\$ 31,098.75	2.84%	\$ 26,965
Coalition – H	\$ 116,321.98	10.62%	\$ 100,858
Coalition – I	\$ 58,589.20	5.35%	\$ 50,800
Coalition – J	\$ 36,983.46	3.38%	\$ 32,067
Coalition – K	\$ 198,456.09	18.11%	\$ 172,074
TOTAL	\$ 1,095,654.63	100.00%	\$ 950,000

EFFECTIVE DATE

Issuance of this guidance represents approval by DEL management of the indicated procedures and related administrative forms. These procedures will be effective as of the date of this guidance listed below.

HISTORY

This guidance is based on Fiscal Guidance FG 10.04 issued in September 2010. Edited and reissued in March 2011 and August 2012. Issued November 23, 2014. Revised and reissued June 1, 2016; Effective July 1, 2016. Revised and reissued July 1, 2018. Revised and reissued July 1, 2019. Revised and reissued July 1, 2021. Revised and reissued July 1, 2022.

If you have questions, contact OEL.Questions@OEL.MyFlorida.com