BEST FOR ALL

#TNBestforAll

Grant Management 101: Federal Grant Life Cycle

George Amin, Brett Printz, and Mario Pennington

Division of Federal Programs and Oversight
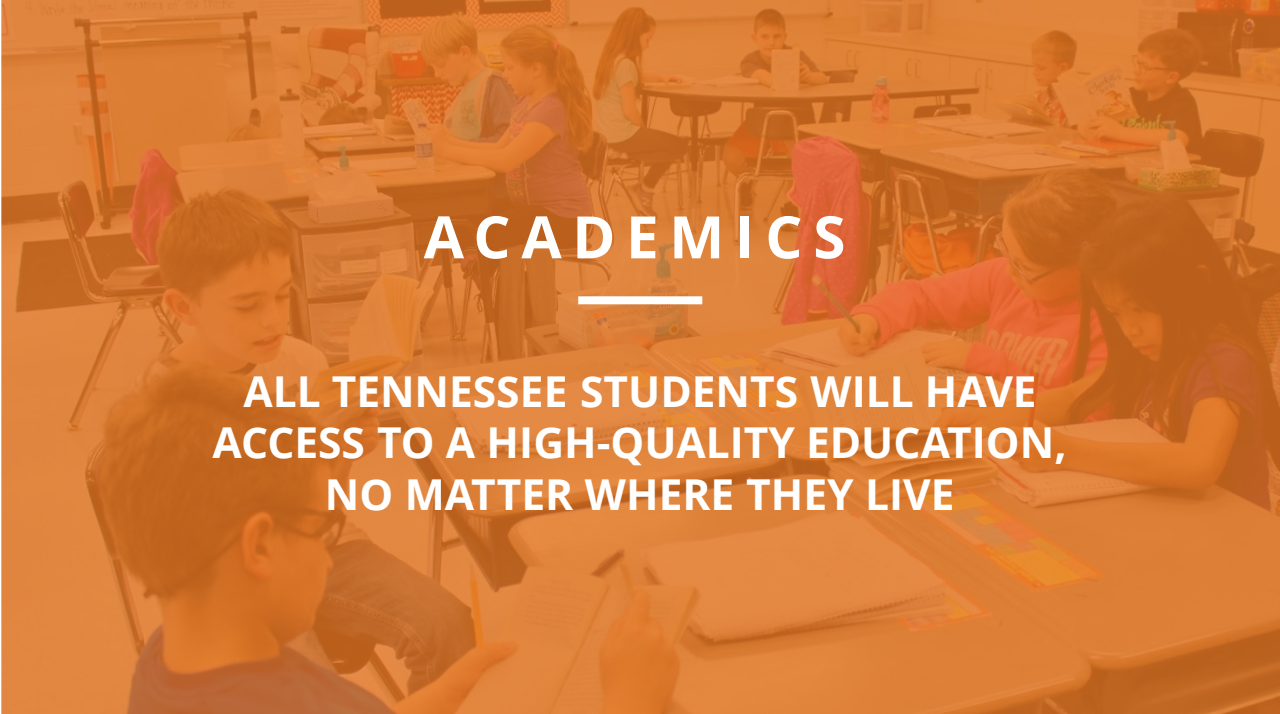
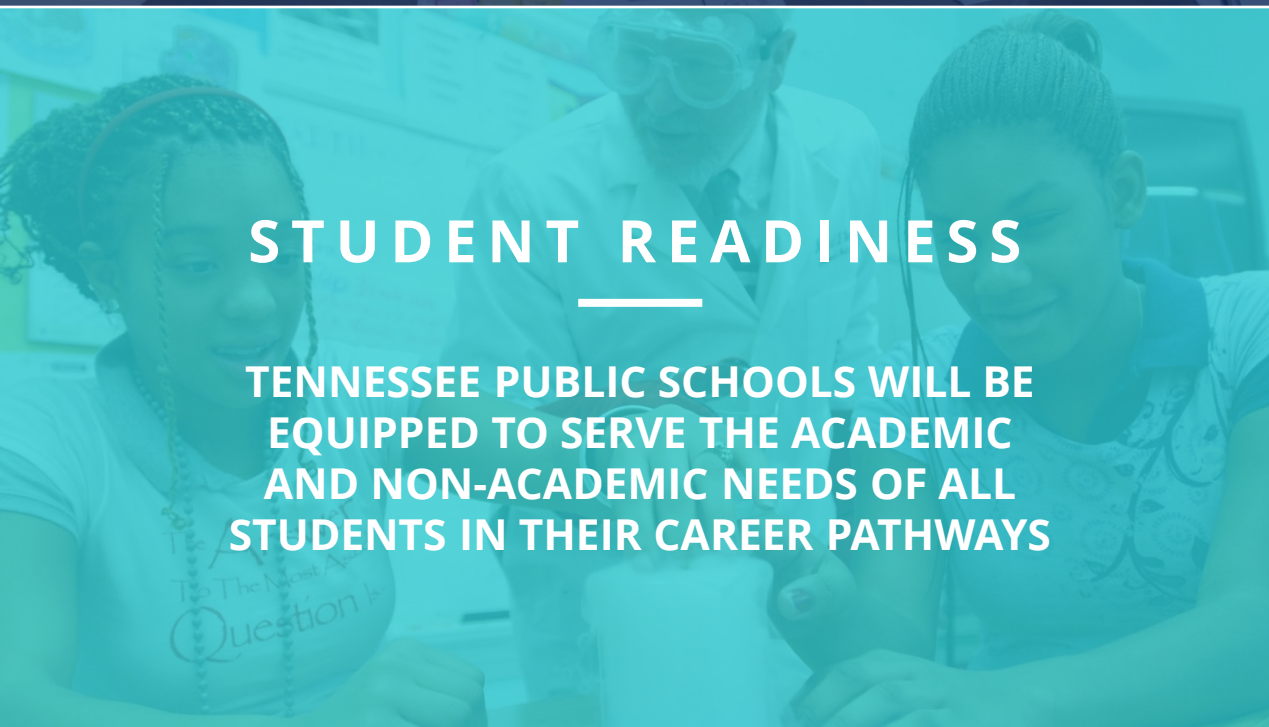Aug. 21-24, 2023

TN Department of Education

BEST FOR ALL

We will set all students on a path to success.

ACADEMICS
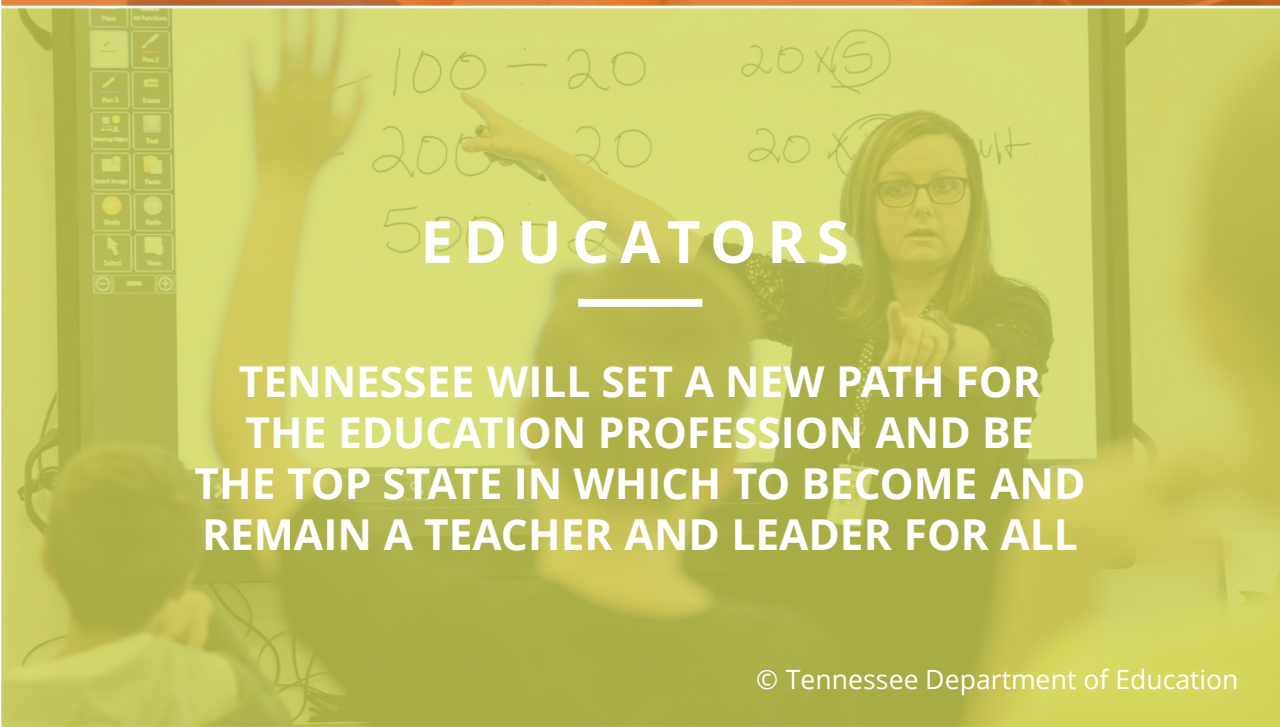
ALL TENNESSEE STUDENTS WILL HAVE ACCESS TO A HIGH-QUALITY EDUCATION, NO MATTER WHERE THEY LIVE

STUDENT READINESS

TENNESSEE PUBLIC SCHOOLS WILL BE EQUIPPED TO SERVE THE ACADEMIC AND NON-ACADEMIC NEEDS OF ALL STUDENTS IN THEIR CAREER PATHWAYS

EDUCATORS

TENNESSEE WILL SET A NEW PATH FOR THE EDUCATION PROFESSION AND BE THE TOP STATE IN WHICH TO BECOME AND REMAIN A TEACHER AND LEADER FOR ALL

Agenda

- **Federal Grant Life Cycle**
    - Pre-Award Phase
    - Award Phase
    - Post Award Phase
- **Other Key Concepts**
    - FIFO
    - UEI
    - School District Review Program
    - Single Audit

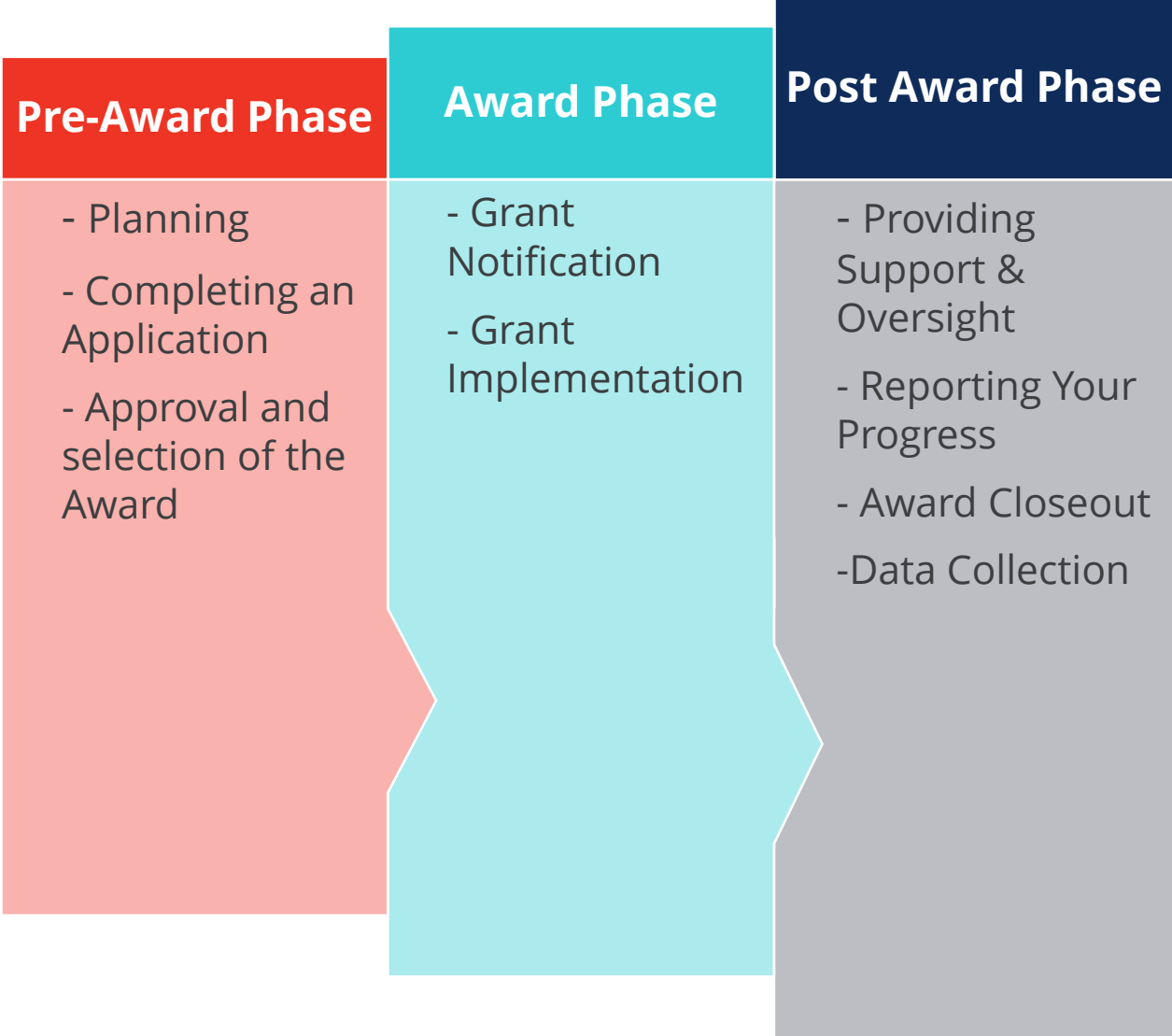- **Closing**

Norms and Expectations

– Take calls and necessary phone communications outside of the session room.

– Remain engaged.

– Visit a team member at the registration table if you have questions about the conference.

Federal Grant Life Cycle

Federal Grant Life Cycle

Pre-Award Phase	Award Phase	Post Award Phase
- Planning - Completing an Application - Approval and selection of the Award	- Grant Notification - Grant Implementation	- Providing Support & Oversight - Reporting Your Progress - Award Closeout -Data Collection

Pre-Award Phase

Types of Grants

- **Formula or Entitlement Grants**
  - Pre-determined amount of funding provided to eligible sub-recipients to offset the local costs incurred when carrying out a federal requirement.
  - These grants are typically non-competitive, recurring and for a fixed period of time.
    - i.e., Title I, Part A; Individuals with Disabilities Education Act (IDEA, Part B)
- **Discretionary or Competitive Grants**
  - Non-recurring grants for a specific project.
    - i.e., American Rescue Plan (ARP) Homeless System Navigator, IDEA Partnership for Systemic Change

Allocation and Award Amount

- **Allocation**
  - The Federal funding calculation is based on a set of factors such as census poverty, population and students in certain classifications.
- **Award Amount**
  - For Federal discretionary or competitive grants, the funding amount is "awarded" to the subrecipient. This can be equal to or less than the originating request for funding.

Federal Grant Award Notification

- **Fiscal Agent-** The agency receiving the federal award, typically the Tennessee Department of Education (TDOE).
  - The fiscal agent must adhere to all applicable grant rules and state and federal regulations.
- **Subrecipient-** The agency or local education agency (LEA) receiving a federal award from the fiscal agent.
- **Federal Regulations-** Education Department General Administrative Regulations (EDGAR)
- **State Regulations-** found in the Tennessee Code Annotated (T.C.A.) or Comptroller Guidance.

Budget

- The budgeting process for both formula and discretionary grants is managed through ePlan.

- Use ePlan to:
  - Budget for formula and discretionary grants
  - Find guidance for grant funding
  - Submit release of funds
  - Read important updates on the home page

Direct vs. Indirect Costs

- **Direct Costs –"Project Costs"**

  Federal grants fund specific activities related to meeting the goals of the project, i.e., Title I teacher in a Title I targeted assistance school or salary for a bus driver to transport IDEA students to and from school.

- **Indirect Costs –"The Cost of Doing Business"**

  Grant activities generate operational costs such as supervision and payroll but are not directly related to conducting the grant activities.

Indirect Cost	
Total Contributing to Indirect Cost	$7,517,609.91
Indirect Cost Rate	7.40%
Maximum Allowed for Indirect Cost	$517,973.12

The Indirect Cost rate is in ePlan on the funding application's *Budget* page.

Award Phase

Grant Award Letter

- **New Process for Grant Award Letters**
  - No longer found in ePlan > LEA Document Library
  - **New Location:** Funding Application > *Sections* Page > Grant Award Notification (GAN)
- LEAs will be able to print a copy for auditing purposes.

☐ * I have read this Grant Award Notification.

Date:	7/1/2022
Federal Award Identification Number:	S010A210042
Period of Performance:	July 1, 2022 - September 30, 2023
Budget Period of Performance:	July 1, 2022 - September 30, 2023
Grant Name:	Title I, Part A
Project Total:	$293,994,243.00
GAN Award Date:	7/01/2022
Assistance Listing #:	84.010A
Current Allocation	$0.00
Funds Obligated by this Award/Revision:	$426,056.00
Total Project Funds Obligated to Subrecipient:	$426,056.00
Revised Allocation:	N/A
Revised Allocation Date:	N/A
Federal Award Project Description:	Improving Basic Programs
Federal Granting Agency:	U.S. Department of Education
Pass Through Entity:	Tennessee Department of Education
CFDA Number and Name:	84.010A
Approved Indirect Cost Rate:	3.61%
DUNS Number:	7

Period of Performance

- Federal grants have a period of performance of **27 months** (including Tydings Amendment).

- **July 1, 2023 – Sept. 30, 2025,** is the period of performance for FY24 Federal Grants.

- **Spending Cycle**
  - Obligation Period: **July 1, 2023 – Sept. 30, 2025**
  - Liquidation Period: **Oct. 1, 2025 – Dec. 15, 2025***
  - *Final reimbursement request required to be submitted by Dec. 15, 2025.

Obligation and Liquidation

- **Obligation- All funds must be obligated by Sept. 30.**
  Orders placed for property and services, contracts executed, and similar transactions during a given period that require payment by the grantee during the same or a future period.

- **Liquidation- All reimbursement requests must be submitted in ePlan by Dec. 15.**
  Property is received, service performed, or contract services are rendered/fulfilled.
  - The subrecipient can then submit a claim for reimbursement.
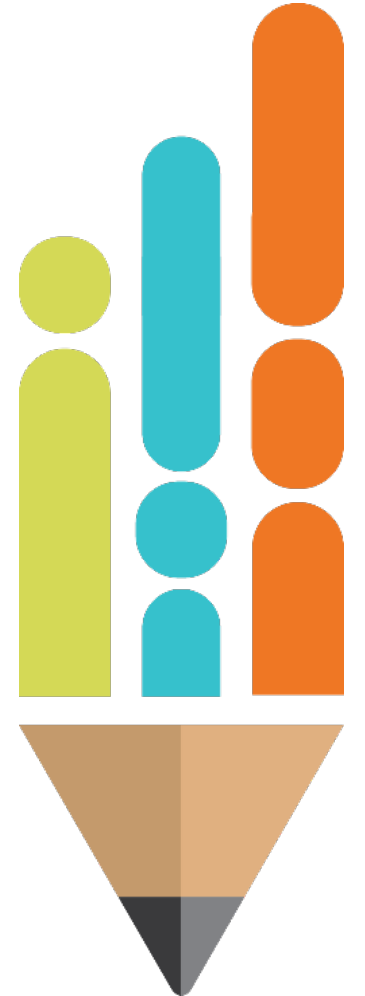
Tydings Amendment

- For formula or entitlement funds, the reason the grant is available for 27 months, not 12, is because of the Tydings Amendment.

- At the end of 30 months of the grant's lifecycle (27 months for obligation + 3 months for liquidation), any remaining funds will no longer be available to the sub-recipient.

Reimbursements

- Reimbursements should be submitted monthly, or at least quarterly, to ensure funds are spent in a timely manner.

- After the Period of Performance is complete, LEAs have three (3) months to liquidate any obligations that were made before Sept. 30.

- LEAs must maintain documentation that supports the reimbursement request amount submitted in ePlan.

- A voucher number is created by the fiscal team once a reimbursement has been approved in ePlan.

Reimbursement Monitoring
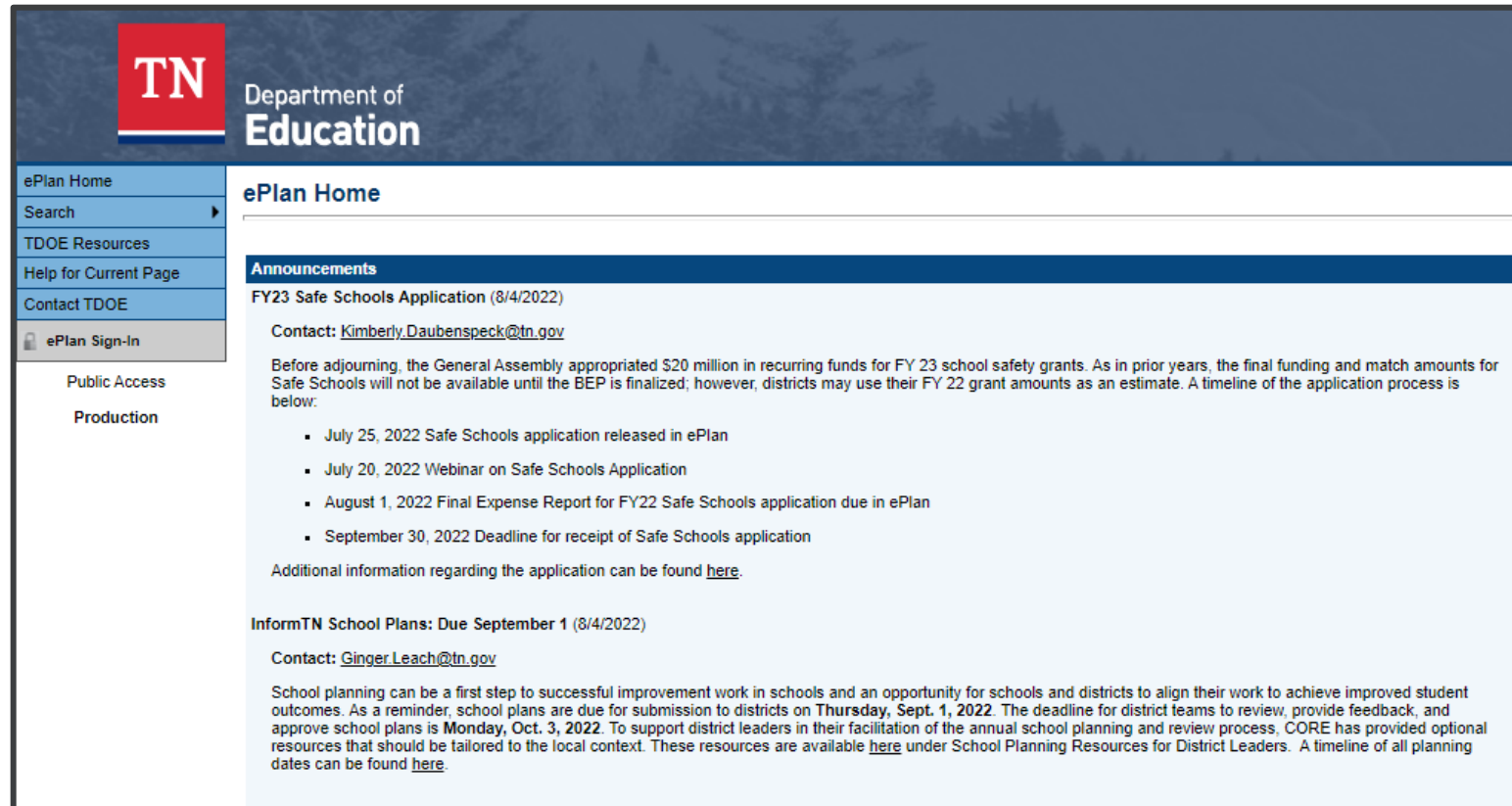
- **Reimbursement Request Monitoring**
  - The Grants Management team will review submitted reimbursement requests.
  - They will ask for supporting documentation for fiscal review and/or compliance.
  - They review to ensure the reimbursement request matches the supporting documentation and is compliant with federal regulations.

Account Number Line Item Number	71100 - Regular Instruction Program	72130 - Other Student Support	72210 - Support Services/Regular Instruction Program	Total
105 - Supervisor / Director			0.00	0.00
163 - Educational Assistants	5,000.00			5,000.00
198 - Non-certified Substitute Teachers	0.00			0.00
201 - Social Security	0.00		9,500.00	9,500.00
204 - State Retirement	6,500.00		0.00	6,500.00
206 - Life Insurance	900.00			900.00
207 - Medical Insurance	50.00			50.00
212 - Employer Medicare	50.00		0.00	50.00
429 - Instructional Supplies & Materials	540.00			540.00
499 - Other Supplies and Materials	950.00			950.00
524 - In-Service / Staff Development		0.00	10,000.00	10,000.00
599 - Other Charges	0.00			0.00
Total	13,990.00	0.00	19,500.00	33,490.00

ePlan

- The budgeting process for both formula and discretionary grants is managed through ePlan.

- Use ePlan to:
  - Claim reimbursement
  - Revise budgets
  - Monitor progress
 - Apply for waivers

Post Award Phase

Release of Funds:

- An LEA would release funds if the LEA is not able to spend the funds during the period of performance.
- Releasing any unused remaining funds will help the SEA to recoup and reallocate the funds to any other LEA that could be able to use the funds.
- The delay in releasing the unused federal funds could result in reverting the funds to the U.S Department of Education.
- The Release of Funds form is in ePlan > LEA Document Library > Release of Funds > Edit Documents.
  - Before you release funds, make sure you have no outstanding reimbursements for the funds you are releasing.
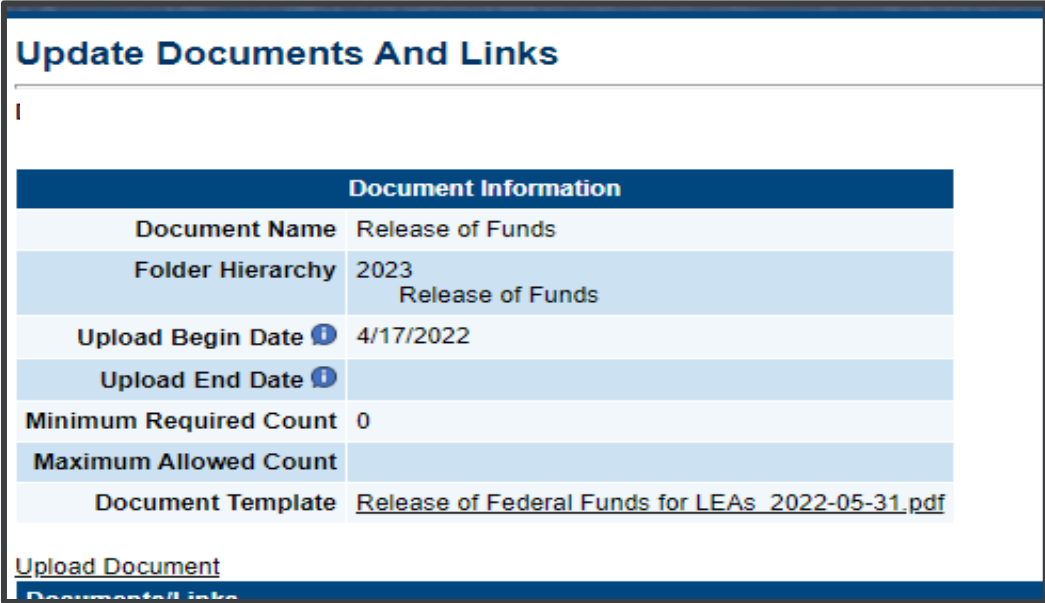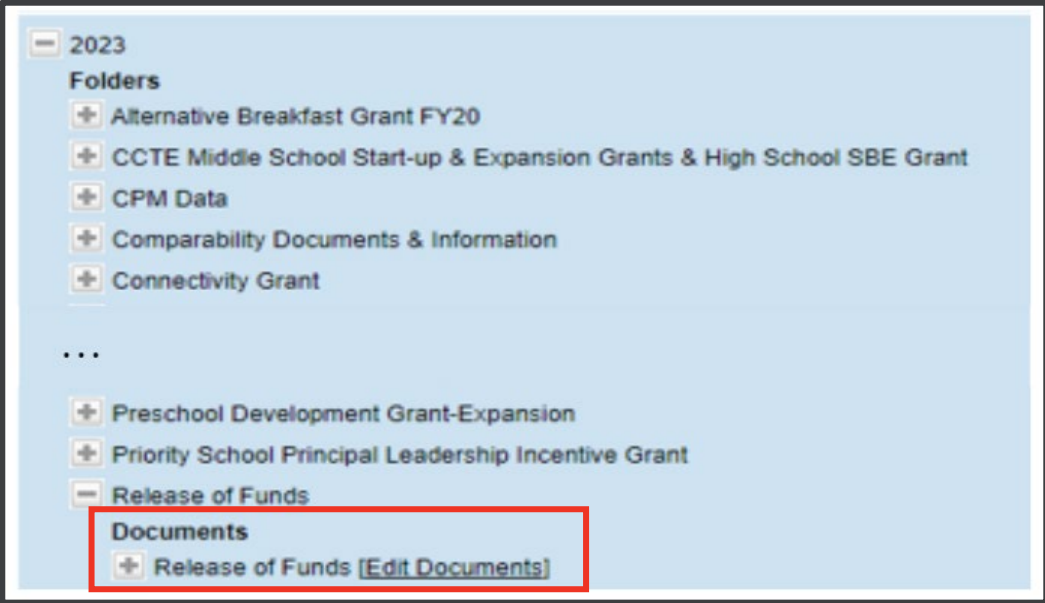
Release of Funds Form

- If an LEA decides to release federal funds, a Release of Funds Form must be completed. The grant funds will be removed from the LEA's allocation, the grant award letter will be updated, and the funds will be reallocated to other LEAs.

Expiring Funds

- **Formerly Drop-Dead Funds**
- If LEAs submit a reimbursement after Sept. 30, they must separate the funds into pre- and post- Sept. 30 expenses.
  - Example: An LEA submits a reimbursement for Title I, Part A with FY22 and FY23 expenses. They must clearly separate the two funding years.
- **Timeline for Expiring Funds**
  - May – June
    - Review federal funds that are expiring
    - Release funds if necessary (encourage LEAs to spend all funds allocated)
  - July – September
    - Obligate and liquidate expiring funds by submitting reimbursement requests
  - October – December
    - Liquidate any remaining funds

District Funding Summary Report

- **New** report for LEAs to know their remaining balances in real time
- The report can be found in ePlan > Reports > LEA > District Funding Summary.

District Funding Summary

Tennessee - LEA

Return to Reports

| ◄◄ ◄ 1 of 5 ► ►► | Find | Next |

District Funding Summary — Huntingdon Special School District (003)

Grant	Award Year	Funding Type	Obligation Date	Allocation	Amount Paid	Amount Remaining	Days To Obligation
Elementary and Secondary School Emergency Relief (ESSER) 2.0	2021	Federal	9/30/2022 11:59:59 PM	$1,357,321.79	$260,420.87	$1,096,900.92	50
CTE Perkins Basic	2021	Federal	9/30/2022 11:59:59 PM	$24,499.75	$13,519.72	$10,980.03	50
Summer Learning Camps	2021	Federal	9/30/2022 11:59:59 PM	$88,710.04	$78,824.25	$9,885.79	50
STREAM Mini Camps	2021	Federal	9/30/2022 11:59:59 PM	$25,345.72	$15,701.35	$9,644.37	50
Literacy Training Teacher Stipend Grant	2021	Federal	9/30/2022 11:59:59 PM	$35,000.00	$30,000.00	$5,000.00	50
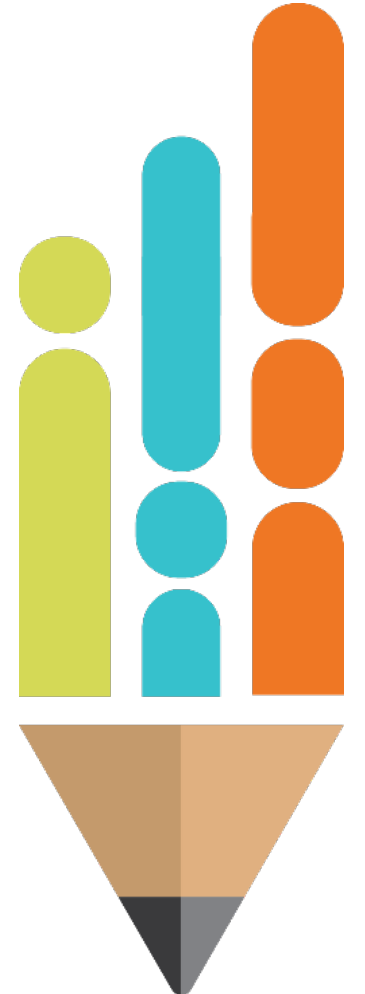
District Funding Summary Report

- Key Terms
  - **Award Year**: the year the award was issued
  - **Funding Type**: State or Federal
  - **Obligation Date**: the last day to place orders or cut off for payroll
  - **Allocation**: the award amount
  - **Amount Paid**: the total of reimbursements submitted
  - **Amount Remaining**: the amount that needs to be spent
  - **Days to Obligation**: days remaining until Sept. 30

Grant	Award Year	Funding Type	Obligation Date	Allocation	Amount Paid	Amount Remaining	Days To Obligation

Carryover Requirements

Federal Carryover Requirements

- **Title I, Part A**
  - An LEA may only carry over 15% of its Title I, Part A allocation from year to year.
  - This requirement applies to Title I-A Neglected, Title I, Part D, Subparts 1 and 2, and Title I, Part A.
  - This requirement does not include funds carried over from the previous year or reallocated funds.
  - This requirement does not include School Improvement funds or LEAs that receive less than $50,000 in allocations.
  - For LEAs that need to carry over more than 15 percent, a waiver will need to be submitted for approval. Waivers can only be approved once every three years.

State Carryover Requirements

- **Title III, Part A; Title III, Part A Immigrant; and Title IX, Part A McKinney-Vento**
  - An LEA may carry over 25% of the allocated amount.
  - For LEAs that need to carry over more than 25 percent, a waiver will need to be submitted for approval.
  - Waivers can only be approved once every three years.
  - If you submit a waiver and it is not needed it will not count toward the three-year requirement

Carryover Requirements

- Carryover Report is in ePlan
  - It is a living report that updates automatically as LEAs seek reimbursement from ePlan
- The report reflects LEAs Status toward Carryover Limits
  - If not within the carryover limit, the report will calculate the amount to be spent within the limit.
- The report will include the transferred allocations to the grants with carryover requirements
  - The report will include the disbursed amount against the transferred funds.
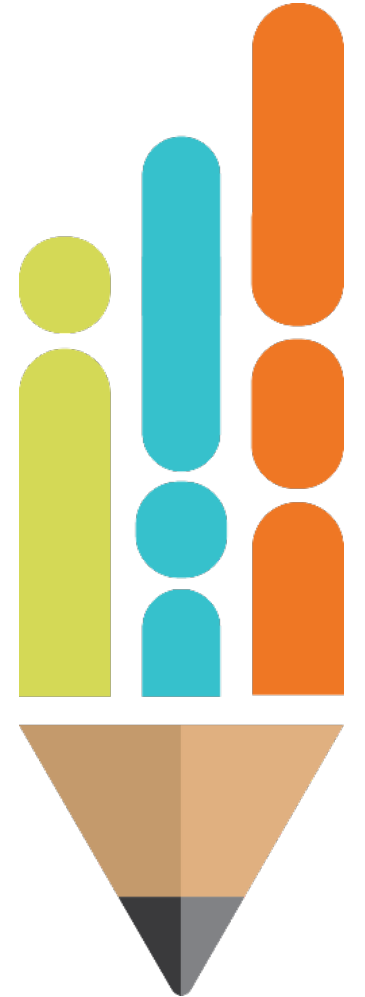
Waiver Limitations and Carryover in ePlan

- Go to Reports

ePlan Home	
Administer	▶
Search	▶
Reports	
Inbox	▶
TDOE Resources	
Help for Current Page	1
Contact TDOE	
🔒 ePlan Sign Out	

- Click on Fiscal

Please select a report
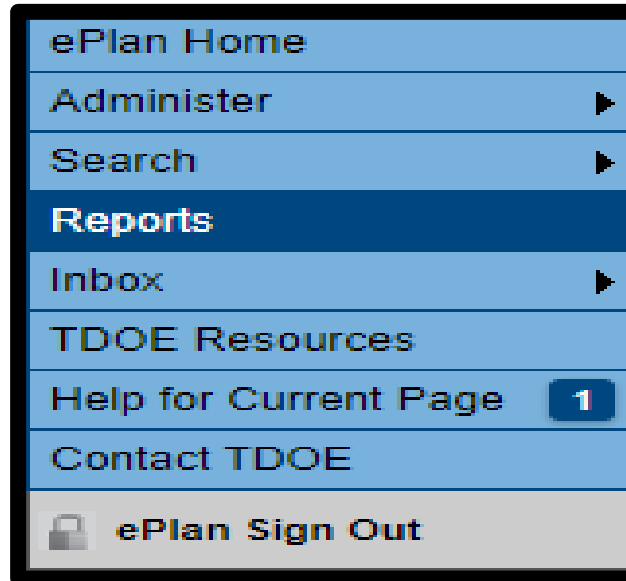
▼ Fiscal

- Click on District-Level

▼ Fiscal

    ▼ District Level
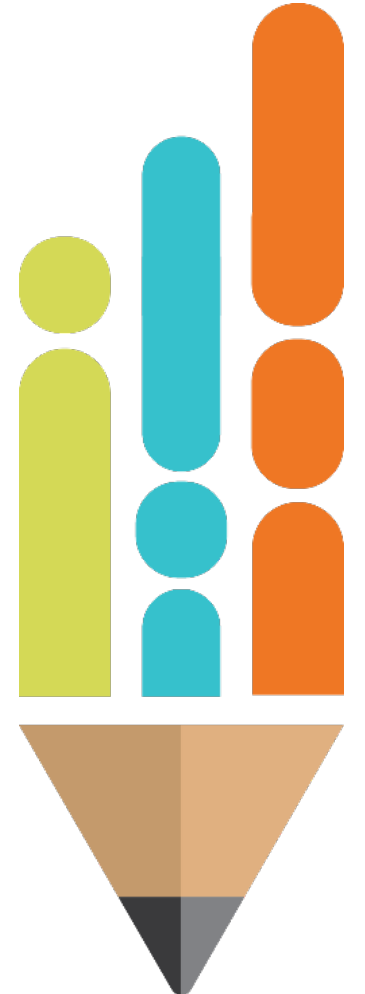
Waiver Limitations and Carryover

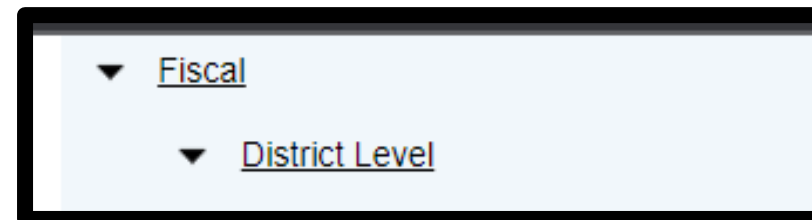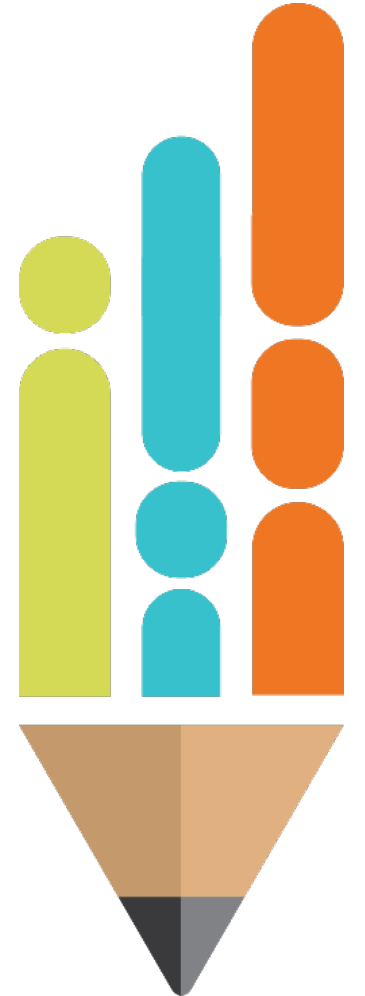- Click on Waiver Limitations and Carryover Report
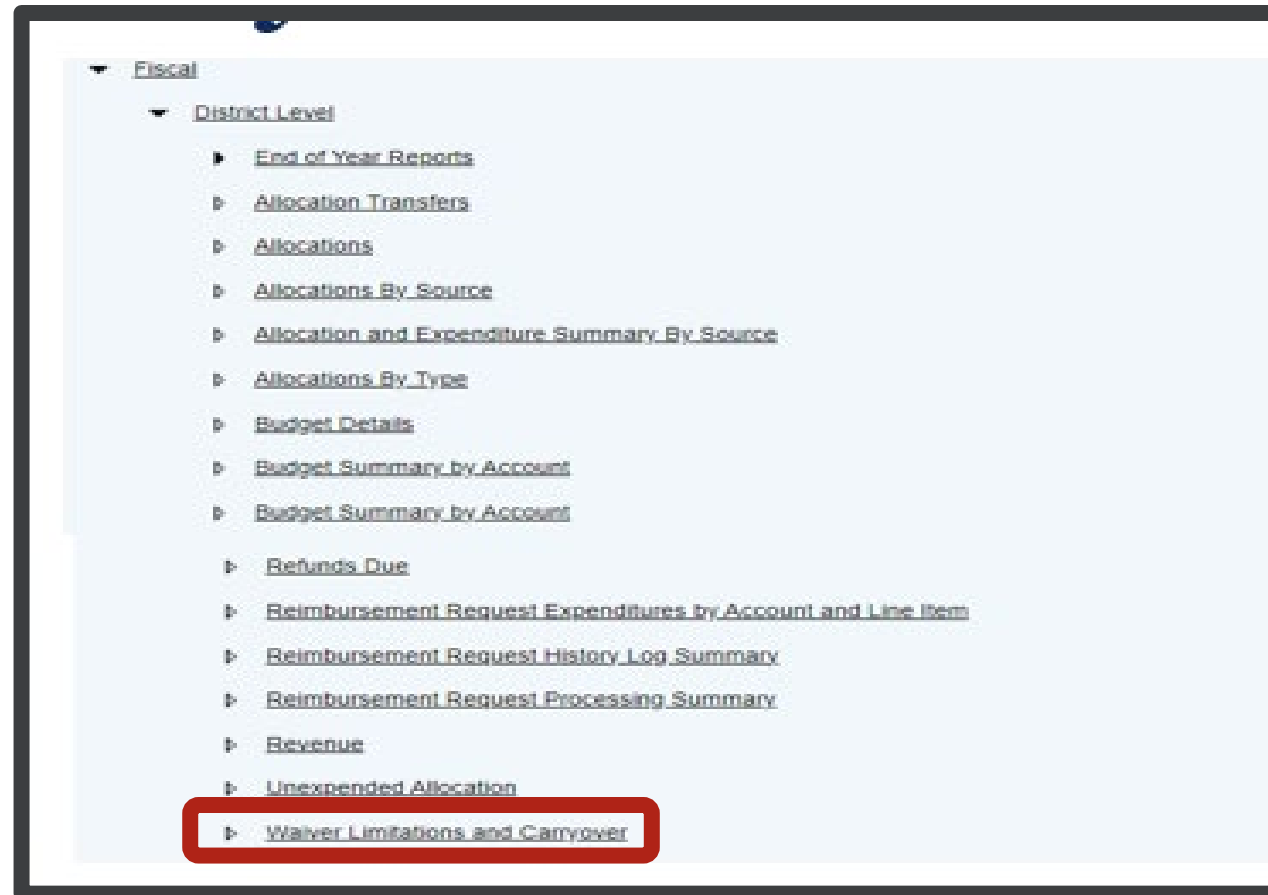
Waiver Limitations and Carryover

- The report includes the following information:

2023 Waiver Limitations and Carryover

Org Code	Organization	Funding Application	Grant	Waiver %	Original Allocation	Original Transfer	Total Allocation	Expenditure Threshold	Expenditures	Status	Required to Spend
985	Achievement School District	Consolidated	Title I, Part A	15.00%	$7,191,614.15	$572,548.65	$7,764,162.80	$6,599,538.38	$0.00	Non-Compliant	$6,599,538.38
985	Achievement School District	Consolidated	Title III	25.00%	$56,771.52	$0.00	$56,771.52	$42,578.64	$0.00	Non-Compliant	$42,578.64

Waiver Limitations and Carryover

- Key Terms
- **<u>Grant:</u>**
  - Only to the grants with Carryover Cap Requirements either federal or SEA
  - Federal Requirements Grants: Are Title I-A, I-A Neglected, and I-D Subpart 2 LEAs and have a 15% maximum carryover cap
  - SEA Requirements Grants: Are Title III-A, Title III-A Immigrant, and Title IX-A Homeless (McKinney Vento)
- **<u>Waiver%:</u>**
  - The maximum % is allowed to carry over after the first 12 months of the grant.
- **<u>Original Allocation:</u>**
  - The total amount of the allocations excluding any incoming carryover from the prior year

Waiver Limitations and Carryover

- **<u>Original Transfer:</u>**
  - The amount was transferred from any other grants such as Title II-A, and Title IV-A from the same sourcing year
- **<u>Total Allocation:</u>**
  - The total of (original allocation + original transfers)
- **<u>Expenditure Threshold:</u>**
  - This is the minimum disbursement to spend for the LEA to be compliant.
  - 85% for Title I-A, Title I-A Neglected, and I-D Sub Part 2
  - 75% for Title III-A, Title III-A Immigrant, and Title IX-A Homeless
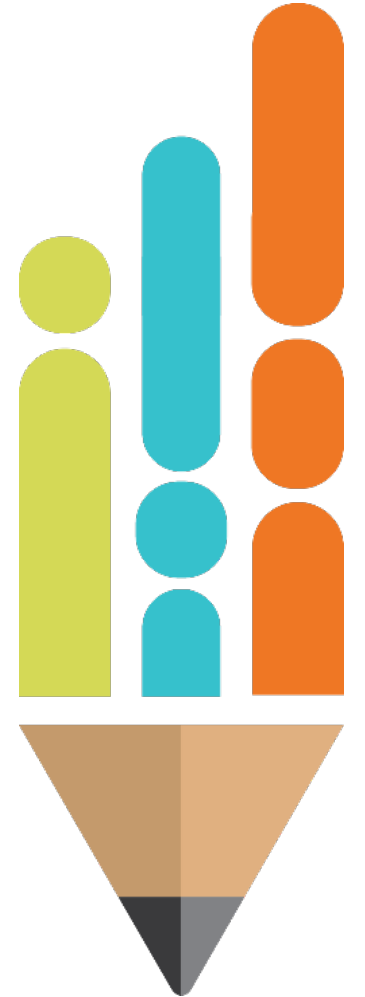
Waiver Limitations and Carryover

- **<u>Expenditures:</u>**
  - The actual amount the LEA has reimbursed to the date of the report's run
  - It includes the disbursements against the transferred funds from the other grants.

- **<u>Status:</u>**
  - "Compliant", or "Non-Compliant" is the status according to the amount and percentage of the disbursements.
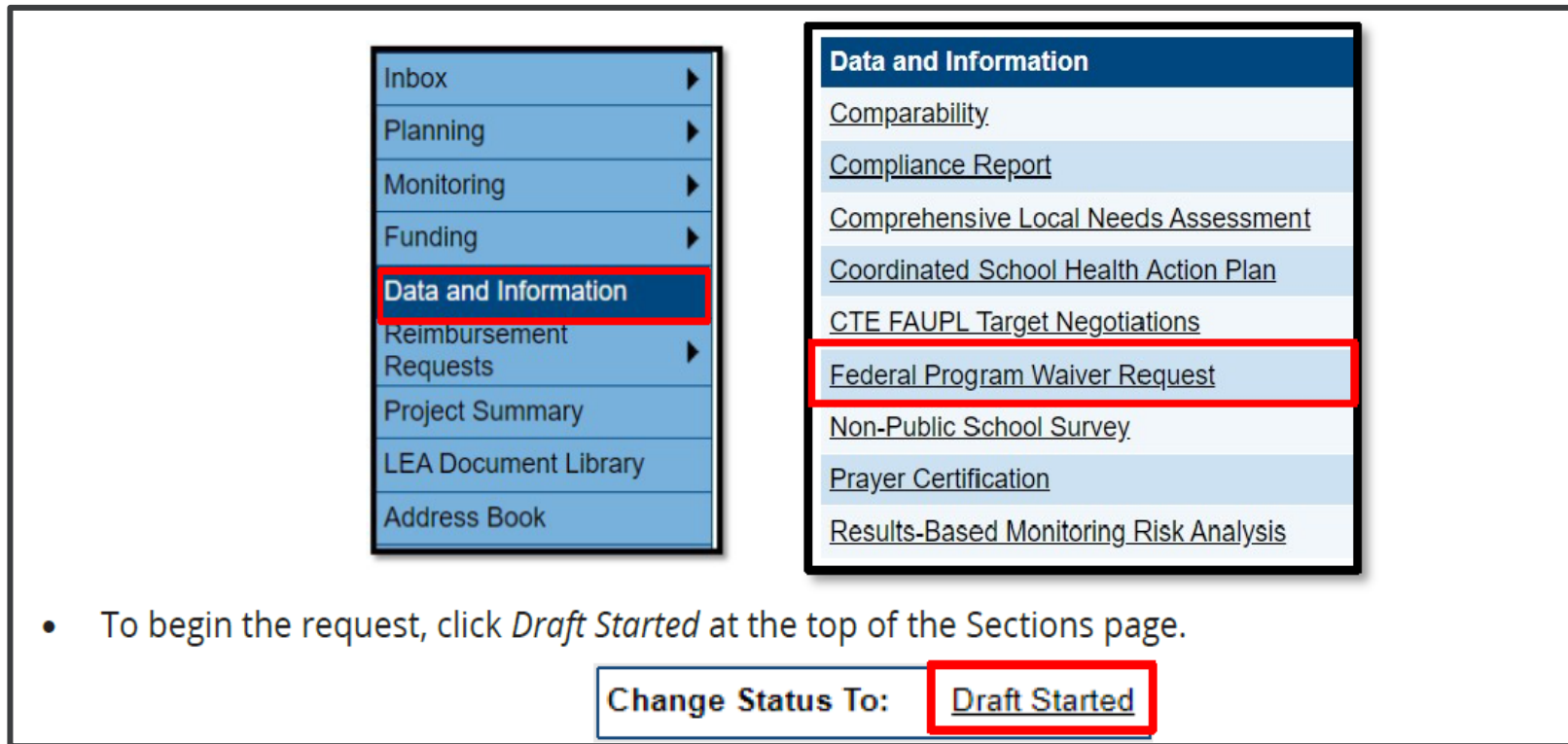
- **<u>Required to Spend:</u>**
  - The required reimbursements to be paid to turn the status from "Non-Compliant" to "Compliant" before the end of the obligation period on 09/30
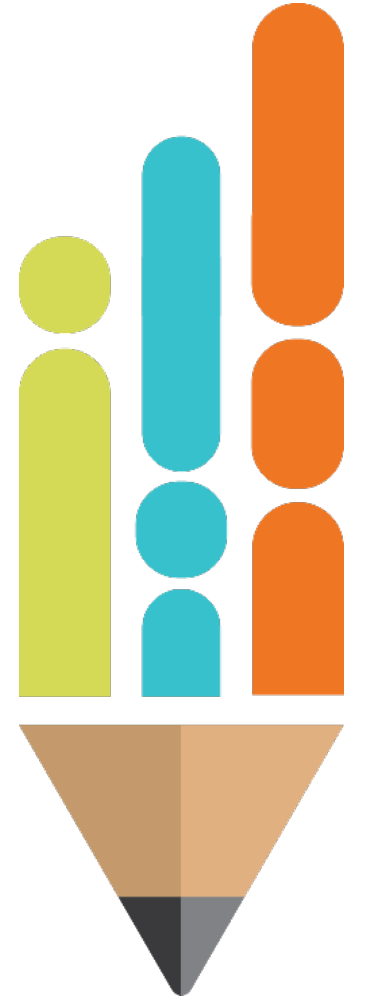
Carryover Waivers

- Carryover waivers are submitted in ePlan > Data and Information.
- Full instructions are available on ePlan > TDOE Resources > ESSA Information, Guidance, PPTs, & Webinars > ESEA/ESSA Carryover Waivers.

Inbox	▶
Planning	▶
Monitoring	▶
Funding	▶
Data and Information	
Reimbursement Requests	▶
Project Summary	
LEA Document Library	
Address Book	

Data and Information

- Comparability
- Compliance Report
- Comprehensive Local Needs Assessment
- Coordinated School Health Action Plan
- CTE FAUPL Target Negotiations
- Federal Program Waiver Request
- Non-Public School Survey
- Prayer Certification
- Results-Based Monitoring Risk Analysis

- To begin the request, click *Draft Started* at the top of the Sections page.

Change Status To: Draft Started
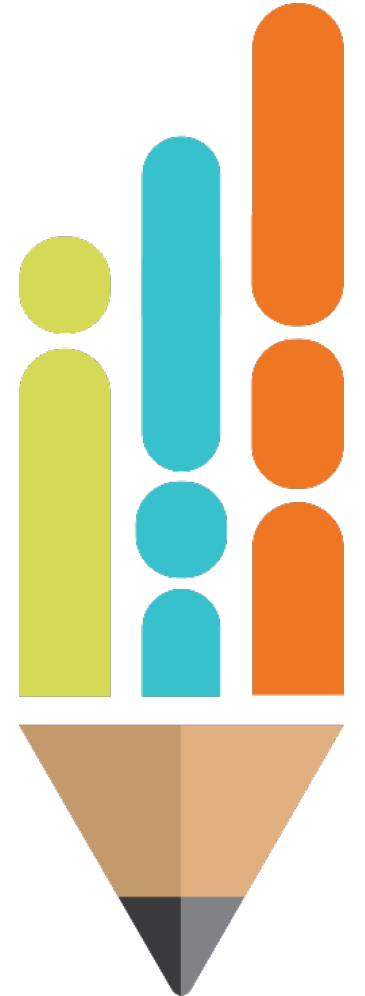
Final Expense Report (FER)

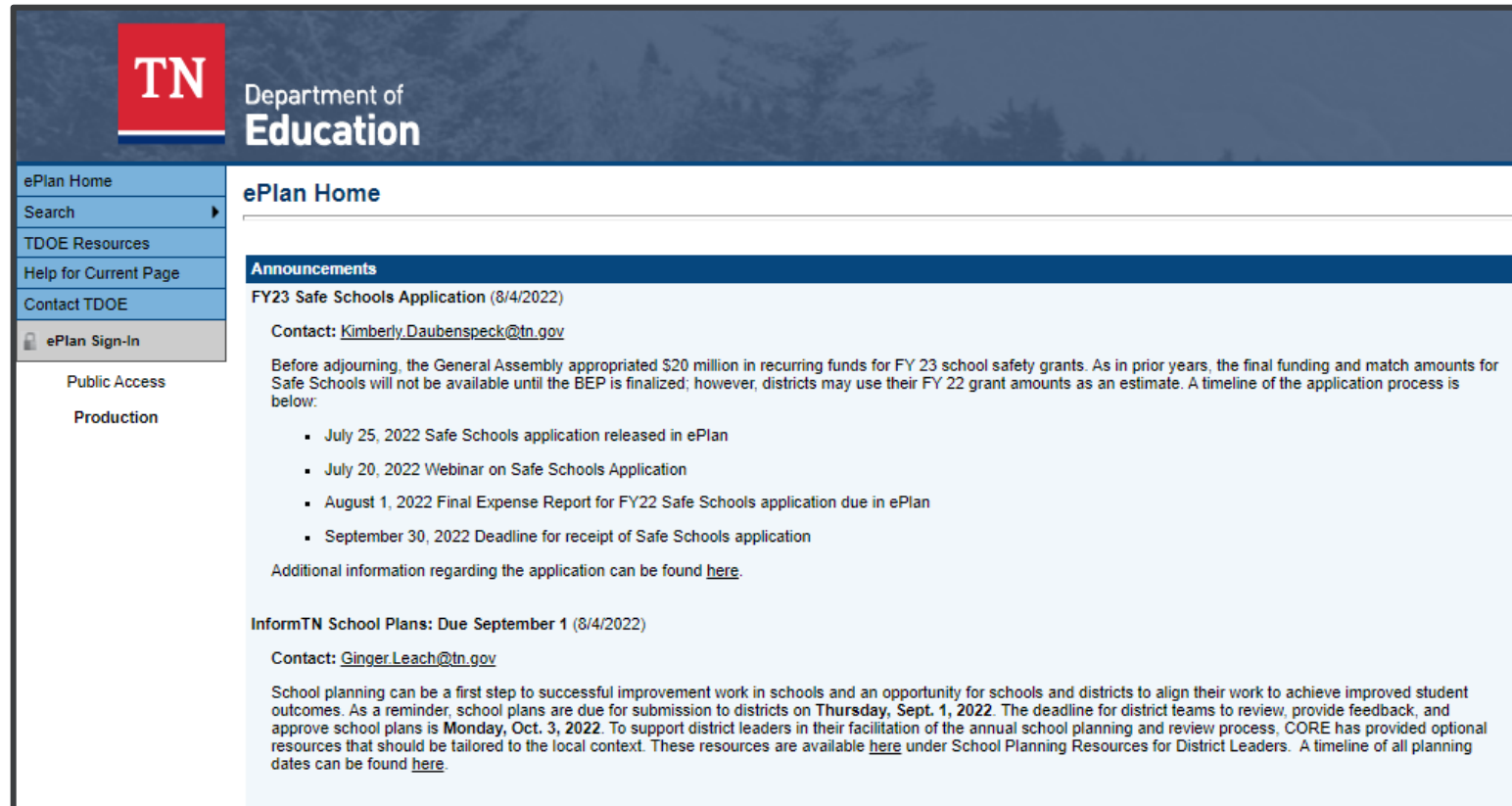- The State Fiscal Year (SFY) 2023 is **July 1, 2022 – June 30, 2023**.

- Final Expense Reports (FER) close out the grants in ePlan for the state fiscal year.

- FERs **must be** completed by Oct. 1.

ePlan

- The budgeting process for both formula and discretionary grants is managed through ePlan.

- Use ePlan to:
  - Complete FERs
  - Release of Funds
  - Revise budgets

Other Key Concepts

First In, First Out (FIFO)

- In ePlan:
  - The oldest grant funds are always paid out first.
  - For a subrecipient to have Tydings concerns, claim totals for 27 months would need to be less than the original allocation amount.

Unique Entity ID (UEI)

- The UEI has replaced the DUNS number as the Federal authoritative identifier.

- The UEI is a 12-character alphanumeric ID assigned to an entity by sam.gov. This number is <u>required by the Federal Government if you are receiving federal funds</u>. This includes sub-contractors who are paid with federal education dollars.

- All LEAs have a UEI number and, every year, they will enter the UEI number and contact information on the Consolidated Funding Application (CFA).

SAM.GOV Information

SAM Registration Annual Renewal Date
11/09/2022

Address Listed under SAM Registration Including ZIP +4 Postal Code
265 E Park St
Alamo , TN 38001-1738 USA

UEI (Unique Entity Identification)
C6EYJLZLS547

Cage Code for SAM Registration
5GQ67

Contact Personnel Name for SAM Registration
Ashley Haworth

SAM Contact Email Address
hawortha@alamoschool.org

Backup personnel assigned for SAM registration
Joy Cooke (Weatherholt)

Unique Entity ID (UEI)

Overview of the UEI Process

- Navigate to SAM.gov.

- Request a UEI and register the entity to do business with the U.S. Government.

- Make any updates to your legal business name and physical address associated with the UEI.

- Find customer support at a single helpdesk phone number for all UEI and entity registration issues.

Unique Entity ID (UEI)

UEI Registration Tips:

- Make sure to renew the entity's registration annually to keep it validated.

- Make sure the <u>entity's name, physical address, phone number, and contact person</u> is up-to-date under the UEI Registration.
  - The entity's physical address must contain the zip code + four-digit postal code to identify the entity's congressional district

- Replicate this information on the *CFA Cover Page*.

- Ensure the entity's registration is visible to the public.
  - If not, contact the SAM.gov help desk at **(866) 606-8220** for instructions.

School District Review Program

The U.S. Census produces demographic data every year which drives the Title I, Part A allocation process.

- The department must report to the Census Bureau:
    - Relationships where school districts are coextensive with other legal areas, such as counties, cities, towns, and townships.
    - Updates to the Census Bureau's representation of each school district's boundaries against current boundaries.
    - In November 2023, LEAs will confirm boundaries and alert the department to any changes.

Single Audit

- All subrecipients in Tennessee must have a federal single audit if they receive more than $750,000 in total federal funds in a single year.

- However, during a single audit, not all federal grants received by the subrecipient are audited.

Closing

Thank You!

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(615) 585-0393

Mario Pennington | Program Review Coordinator, Extended Learning
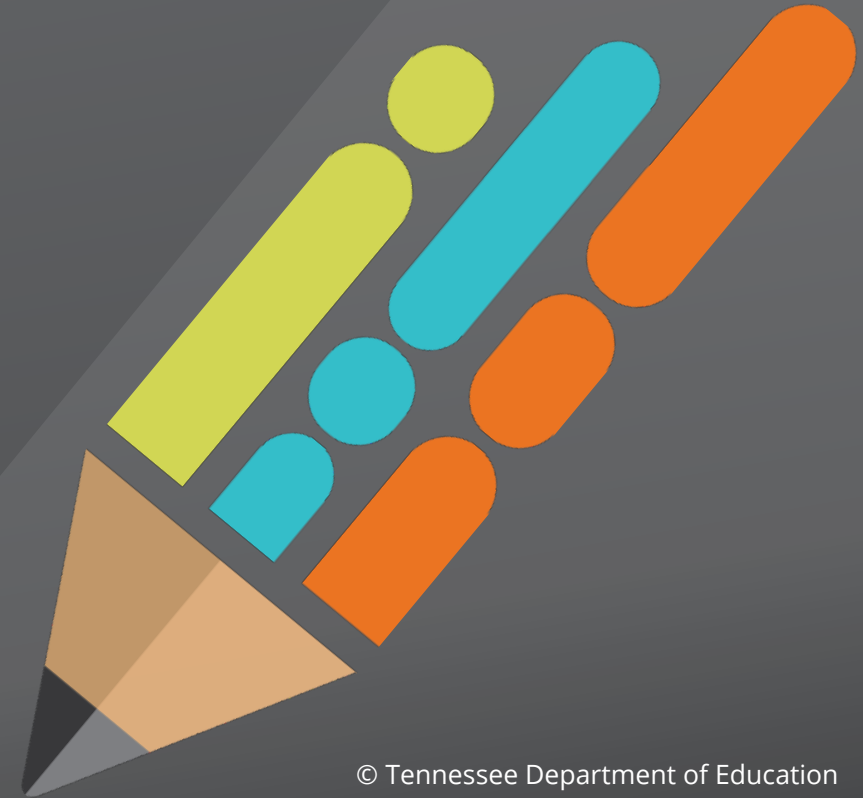Mario.Pennington@tn.gov
(615) 571-0118

TN | Department of **Education**

Tuesday-Thursday
Please Share Your Feedback:

You may access the PD by navigating here:
https://stateoftennessee.formstack.com/forms/2023fpi_pd_survey

TN Department of Education

Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

http://www.comptroller.tn.gov/hotline

TN Department of
Education