

# Reimbursement Requests

## A Comprehensive Overview

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### A. How to Submit a Reimbursement Request in ePlan

1. Sign in to <http://ePlan.tn.gov>.
2. From the ePlan main menu, select Reimbursement Requests > Reimbursement Requests.



3. Select the fiscal year and funding application from the drop-down menu. You may also select the grant from the table below the drop-down menu.

**Reimbursement Requests**

SAMPLE District - FY 2022

2022 | All Funding Applications

Funding Application	Grant	Available Budget	Total Available Amount	Received Amount	Net Available Amount	Pending Request Amount
ARP Homeless 2.0	ARP Homeless 2.0	\$1,000,000.00	\$1,000,000.00	\$0.00	\$1,000,000.00	None
ARP IDEA	ARP IDEA Part B Funds	\$0.00	\$0.00	\$0.00	\$0.00	None
ARP IDEA	ARP IDEA Preschool Funds	\$0.00	\$0.00	\$0.00	\$0.00	None

4. Click Create New Reimbursement Request.

**Project Summary**  
SAMPLE District- FY 2022 - Sample Grant

[Return to Reimbursement Requests](#)

Project Information	
Project Number	99-XXX-000
C.F.D.A. Number	
Initial Substantially Approved Date	7/1/2021
Project Begin Date	7/1/2021
Project End Date	6/30/2022
Allocation	\$1,000,000.00
Available Budget	\$1,000,000.00
Allow Carryover	False
Project Status	Normal <a href="#">Hold</a> <a href="#">History</a>

[Create New Reimbursement Request](#)

Reimbursement Requests					
#	Amount	Request Period	Status	Status Date	Voucher #
1	\$500,000.00	September 30, 2021	State Accounting System Paid	October 8, 2021	00999999

[Create New Adjustment](#)

Adjustments				
Amount	Type	Creator	Date	
There are no matching Adjustments for this grant.				

5. Click Confirm on the next screen to verify that you wish to create a reimbursement request.

You are about to change the status of this Reimbursement Request to Draft Started. Click Confirm to change the status.

6. The request is now in Draft Started status. Click Expenditure Details.

**Reimbursement Request Sections**  
SAMPLE DISTRICT - FY 2022 - Sample Grant

Request Status: **Draft Started**

Change Status To: [Draft Completed](#) or [Delete Reimbursement Request](#)

Description	Validation	Print
<a href="#">History Log</a>		<a href="#">Print</a>
<a href="#">Create Comment</a>		
<b><a href="#">Expenditure Details</a></b>		<a href="#">Print</a>
<a href="#">Request</a>	<a href="#">Messages</a>	<a href="#">Print</a>
<a href="#">Related Documents</a>	<a href="#">Messages</a>	<a href="#">Print</a>
<a href="#">Assurances</a>		<a href="#">Print</a>
<a href="#">All</a>	<a href="#">Messages</a>	<a href="#">Print</a>

[Return to Project Summary](#)

7. Enter expenditures for which you are requesting reimbursement in the appropriate cells on the Expenditure Details page.
- a. If you hover your mouse over each cell, you will see the budget amount, the amount that has been requested, and the amount remaining.
  - b. ePlan will calculate the amounts in the Total column.

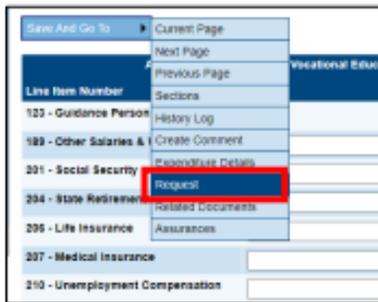
c. Remember, always enter year-to-date expenditures.

**Expenditure Details**  
SAMPLE District - FY 2022 - Sample Grant

Save And Go To ▶

Line Item Number	Account Number	71300 - Vocational Education Program	72100 - Other Student Support	72200 - Support Services/Vocational Education Program	99100 - Transfers Out	Total
123 - Guidance Personnel			0.00			0.00
189 - Other Salaries & Wages		0.00				0.00
201 - Social Security		0.00	0.00			0.00
204 - State Retirement		0.00	0.00			0.00
206 - Life Insurance		0.00	0.00			0.00
207 - Medical Insurance		0.00	0.00			0.00
210 - Unemployment Compensation		0.00	0.00			0.00
212 - Employer Medicare		0.00	0.00			0.00
355 - Travel				0.00		0.00
355C - Travel (CTSO)			0.00			0.00
389 - Other Contracted Services		0.00	0.00			0.00
389C - Other Contracted Services (CTSO)			0.00			0.00
389FD - Other Contracted Services (FD)			0.00			0.00
429 - Instructional Supplies & Materials		0.00				0.00

8. After year-to-date expenditures are entered, click Save and Go To and select Request.



On the Request page, enter a date into the Fiscal Information “As Of” line; this is the date through which you are requesting reimbursement. ePlan will calculate the amount of the reimbursement due which is indicated as Total Amount Requested.

**Request**  
SAMPLE District - FY 2022 - Sample Grant

Save And Go To ▶

Payment Details

**General Information**

Project Number ##-###000

C.F.D.A. Number

Reimbursement Request # 1

Voucher Number

**Fiscal Summary**

Allocation \$1,000,000.00

Available Budget \$1,000,000.00

**Fiscal Information As Of**

Cash Received \$0.00

Total Cash Basis Expenditures \$0.00

Cash Balance On Hand \$0.00

Cash Available \$1,000,000.00

Total Amount Requested \$0.00

9. Click Save And Go To > Related Documents to upload any required or optional supporting documentation. If there is a required template to use, it will be in the Document Template column.

**Related Documents**

SAMPLE District - FY 2022 - Sample Grant

[Save And Go To](#)

Optional Documents		
Type	Document Template	Document Link
RR Sample Grant Supporting Documentation	N/A	<a href="#">Upload New</a>

[Save And Go To](#)

10. Go to Save And Go To > Sections to review and clear any validation errors. Click on the underlined Messages in the Validation column to review errors and warnings.

**Reimbursement Request Sections**

SAMPLE DISTRICT - FY 2022 - Sample Grant

Request Status: **Draft Started**

Change Status To: [Draft Completed](#) or [Delete Reimbursement Request](#)

Description	Validation	Print
<a href="#">History Log</a>		<a href="#">Print</a>
<a href="#">Create Comment</a>		<a href="#">Print</a>
<a href="#">Expenditure Details</a>		<a href="#">Print</a>
<a href="#">Request</a>	<a href="#">Messages</a>	<a href="#">Print</a>
<a href="#">Related Documents</a>	<a href="#">Messages</a>	<a href="#">Print</a>
<a href="#">Assurances</a>	<a href="#">Messages</a>	<a href="#">Print</a>
<b>All</b>	<a href="#">Messages</a>	<a href="#">Print</a>

[Return to Project Summary](#)

- a. Errors must be addressed before the request can be submitted.
- b. Warnings are not required to be addressed but be sure to review these to ensure you do not miss an important step.
- c. You can review all errors and warnings at once by clicking Messages in the All row at the bottom of the table (e.g., the screenshot below shows all errors and warnings across multiple sections).

**Messages**

SAMPLE District - FY 2022 - Sample Grant

[Return to Reimbursement Request Sections](#)

Request	Message	Severity
<a href="#">Request</a>		
<a href="#">Review</a>	The Fiscal Information As Of field cannot be empty.	Error
<a href="#">Review</a>	Total Amount Requested must be greater than zero.	Error
<a href="#">Related Documents</a>		
<a href="#">Review</a>	The optional Related Document 'RR Sample Grant Supporting Documentation' has not been uploaded. Please be certain this is the intention.	Warning

- d. If you attempt to submit a request before resolving errors, you will receive the following error message: *Status cannot be changed. One or more validation errors exist. Click here to view the errors.*
- e. Note: Requests created in error can only be deleted while the request is Draft Started status.

11. Once any validation errors have been resolved and you are ready to submit, return to the Sections page and click Draft Completed. This will send the request to the department for approval.



The screenshot shows a web interface titled "Reimbursement Request Sections" for "SAMPLE DISTRICT - FY 2022 - Sample Grant". It displays "Request Status: Draft Started" and "Change Status To: Draft Completed" (highlighted with a red box). Below this is a link for "Delete Reimbursement Request".

## B. Period of Performance

Period of performance means the time during which a recipient or subrecipient may incur new obligations to carry out the work authorized under an award or subaward, respectively. [2 CFR 1108.285](#)

Federal formula or entitlement grants have a 27-month period of performance. Discretionary grants typically have a 12-month period of performance. The official period of performance for all grants is indicated in the grant award notification (GAN). The GAN is available in ePlan >Data and Information >Grant Award Notification.

The federal fiscal year is October 1 to September 30. The state of Tennessee’s fiscal year is July 1 to June 30. Therefore, funds appropriated for federal grants are issued three months early as an advanced appropriation. The Tydings Amendment, ([20 USC 1225\(a\) and 1225\(b\)](#)), allows the LEA to carryover for one year any funds that were not spent during the grant award period. To summarize, the 27-month period of performance includes the 3-month period of advanced appropriations, the initial 12 months of the grant, and the additional 12 months provided by the Tydings Amendment.

Recipients and subrecipients must be aware of grant obligation and liquidation timelines. Obligations occur when orders are placed for property and services, contracts and subawards made, and similar transactions that require payments that result in expenditures by the LEA, [2 CFR 1108.265](#). Liquidation occurs when the LEA has completed the scope of work, accounting, and final drawdowns (reimbursement requests) required of the award. The liquidation period extends 90 days following the obligation deadline for subrecipients as stated in [2 CFR 200.344](#).

### **C. Reimbursement Requests – Current Year Funds**

Allocations are comprised of current year funds plus any unspent funds that may have been carried over from the prior fiscal year(s). Reimbursement requests are paid from the oldest available grant funds at the time of the request. Requests made at the beginning of the fiscal year, before approval of the prior year’s final expenditure report (FER), will draw against current year funds.

### **D. Reimbursement Requests – Prior Year Funds**

Prior year funds, also known as carryover funds, must be given special considerations. First, carryover funds are not readily available at the beginning of the fiscal year. The prior year’s grant FER must be completed and approved before carryover funds are added to the current year funding application. Federal grant FERs impose no limit on carryover funds. The LEA cannot request carryover funds until those funds are added to the current year grant budget and subsequently approved by the state.

Second, some grants only allow a certain percentage of the prior year funds to carry over into the next fiscal year. For example, the Title 1, Part A grant only allows 15 percent of the current year allocation to be used in the subsequent fiscal year. This is to ensure that current year funds are spent on current year students. Federal carryover percentages are calculated as of September 30. Allowable carryover percentages are found [here](#).

A Federal waiver may be requested once every three years to allow the LEA to keep excess carryover funds. If the LEA receives a waiver, the excess carryover can be spent during the subsequent fiscal year. Waiver requests are due by September 1.

Third, LEAs with excessive carryover are given additional risk points which can impact the level of monitoring assigned to their LEA. Not all grants have a carryover percentage threshold, i.e., Title II, IDEA Part B, and others. This allows for 100% carryover of funds from one year to the next, but this does not exempt the LEA from the additional risk points. For more information on that process, reference the [Results-Based Monitoring Risk Analysis Guide](#).

### **E. Reimbursement Requests – Expiring Funds**

Expiring funds are funds that LEAs are in danger of losing due to not obligating or liquidating timely. An LEA should strive to spend current year funds on current year students so that they do not lose funding.

ePlan has tools available that can aid LEAs in the process of determining if they have expiring funds. Utilization of these tools can help a district manage and expend their funds timely.

1. District Funding Summary: This report assists LEAs in planning and prioritizing obligation and liquidation of grant funds. This report can be generated by going to

ePlan>Reports>LEA>District Funding Summary. This report gives a list of all grants the LEA has been awarded and shows the award year, funding type, obligation date, allocation, amount paid, amount remaining, and days left to obligate funds.

2. Project Summary: This tool is found on the navigation bar on the left-hand side of the ePlan home page. The Project Summary has specific fiscal information for each grant, including the current approved budget, amount paid and source of funding, and amount remaining in the grant. By clicking the grant hyperlink in the Project Summary, the grant information is readily available.

The process for requesting grant funds is managed differently after the grant obligation deadline has passed. Normally, the request date (fiscal information as of date) entered into the reimbursement instrument in ePlan matches the “as of date” on the report generated from the LEA’s accounting system. However, when requesting expiring funds after the obligation deadline and before the liquidation deadline, the request date entered into ePlan must be on or before the obligation deadline. If the LEA obligated funds on or before a grant obligation deadline of September 30 but did not liquidate the funds until after September 30, the request date entered into ePlan must be on or before September 30 (9/30/20XX).

## **F. Documentation**

Supporting documentation is required of some reimbursement requests. Documentation for each request should match the total amount requested to the penny. Payroll documentation should include payroll reports with check dates, accounts charged, and salary and benefit amounts for any employees paid with grant funds. Supporting documentation for purchases should include the purchase requisition, purchase order, contract, invoice, delivery receipts, proof of payment, and any other documents that support the expenditure. For requests that include capital improvement expenditures having Davis-Bacon Act requirements, the approved contract and certified payrolls signed by the contractor must be provided.

Improper documentation can lead to delays in reimbursements. Be mindful that approval of a reimbursement request does not always mean that the proper documentation has been provided. Requests are not always monitored at the time of approval for adherence to federal guidelines.

When an LEA is chosen for Level 2 or Level 3 results-based monitoring, they must provide current reimbursement requests with all supporting documentation. If the proper documentation is not provided, a finding of non-compliance will be issued.

## **G. Common Concerns**

Please be mindful of the following concerns when completing reimbursement requests.

1. Until a budget revision is fully approved in ePlan, budget amounts do not change. Therefore, the amounts available on the reimbursement request instrument do not change.
2. ePlan allows LEAs to request 10% above the budgeted amount in each line item of the request instrument, not to exceed \$100,000, without requiring a budget amendment in ePlan if the total budget allocation is not exceeded. An error will occur if the LEA tries to submit a reimbursement request in a line item that exceeds the allowable amount.
3. If an LEA is requesting expiring funds and did not choose a request date on or before the obligation deadline, the request may be sent back to the LEA for revision.
4. For grants that require supporting documentation with the reimbursement request, the documentation must match the requested amount. Requests may be sent back to the LEA for revision or explanation if the documentation does not match.
5. When an LEA has expired funds remaining after the obligation deadline and has no further eligible expenditures to liquidate against the expired funds, the LEA should notify their regional finance consultant to facilitate removal of the expired funds in ePlan. This will help to avoid having ineligible expenditures paid against expired funds.
6. Reimbursement requests cannot be included within the CFA final expenditure report (FER). All requests for CFA grants must show as paid in ePlan prior to starting the CFA FER.
7. It is recommended that LEAs make all reimbursement requests through the normal process in ePlan prior to starting a grant FER. This will help to avoid delays in payments due to the timing of FER completions and approvals.