



Ohio

KEY TERMS AND REQUIREMENTS

OCTOBER 2022 – REVISED

OFFICE OF GRANTS MANAGEMENT

These terms and requirements are applicable to both Federal and State grants unless stated otherwise in the grant agreement.

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Substantially Approved Date (SAD)

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This is the date a grantee is legally allowed to begin obligating grant funds (See chart under obligation's definition for information regarding when obligations are made). When the grantee submits an application to the department as *Authorized Representative Approved*, in substantially approvable form, it is substantially approved. The date the application is submitted in substantially approval form becomes the grantees Substantially Approved Date and as of this date, legal obligations can be charged to the grant for expenses that meet the budget and grant requirements for the allowable use of funds.

The State may not authorize an applicant for a subgrant to obligate funds until the **later** of the following two dates:

1. The date that the State may begin to obligate funds (July 1) under Edgar 76.703; or
2. The date that the applicant submits its application to the State in substantially approvable form.

You can view the grants **original** substantially approved date on the project summary page or by navigating to the sections page for Revision 0 and then clicking on "Substantially Approved Date" at the bottom of the Page.

Note: A separate Substantially Approved Date will apply to any budget revisions. You can charge obligations in accordance with the revised budget as of the revised budgets substantially approved date.

Click [here](#) for instructions on how to view the substantially approved dates.

Obligations

Financial obligations under a Federal award means, orders placed for property and services, contracts and subawards made and similar transactions during a given period that will require payment. [2 CFR §200.1](#)

You cannot enter into obligations prior to the Substantially Approved Date. See chart below to determine when obligations are made. [34 CFR § 76.707](#)

When obligations are made:

IF THE OBLIGATION IS FOR—	THE OBLIGATION IS MADE—
(a) Acquisition of real or personal property	On the date the grantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the grantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the grantee	On the date on which the grantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the grantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the grantee receives the services.
(f) Travel	When the travel is taken.
(g) Rental of real or personal property	When the grantee uses the property.
(h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E - Cost Principles	On the first day of the grant or subgrant performance period.

Period of Availability

Federal and state awards specify a period of time during which the grantee may use the federal or state funds. Where a funding period is specified, a grantee may charge to the award only costs resulting from obligations incurred and liquidated (paid) during the funding period or period of availability. The period of availability begins on the grantees Substantially Approved Date. For most grants, the period of availability ends June 30th of the grant award year. This is the last day a district may obligate funds. A grantee

must liquidate (pay) all obligations incurred during the period of availability not later than 90 days after the end of the funding period (for paper projects, obligations must be liquidated not later than 60 days after the end of the funding period or as specified in the program regulations).

MISCELLANEOUS REQUIREMENTS

Budget Revisions

Making certain changes to the last approved budget to meet federal and state grant requirements. A budget revision is REQUIRED to add a function/object code not previously budgeted and when **obligations** are expected to exceed the approved budgeted amount in any object/function category by more than 10%.

See Grants Management [budget revision](#) guidance for additional information.

Indirect Cost Rate

Indirect cost rates allow grantees to recover those fiscal costs associated with the treasurer, human resources and operations, as well as maintenance of plant services and other administrative and business support services. These expenses are not directly related to the administration of federal grants and contracts. An approved indirect cost rate is required before indirect expenses can be charged to most federal grants.

To fill out the Indirect Cost Recovery Packet go to:

<http://education.ohio.gov/Topics/Finance-and-Funding/Grants/Indirect-Recovery-Costs>

Please email questions regarding indirect cost rates to Grants.Management@education.Ohio.gov.

Time and Effort

Federal regulation requires that all employees who are paid with federal funds, in full or in part, retain specific documentation to demonstrate the amount of time personnel spent on grant activities (Time and Effort records). For more information regarding time and effort, click [here](#).

Please contact your Grants Management Consultant if you have questions regarding time and effort requirements. To find your Grants Management Consultant, click on "Address Book" on the CCIP Menu Bar, then click the consultant's name for contact information.

Maintenance of Effort (MOE)

Maintenance of Effort is an Elementary and Secondary Education Act (ESEA) fiscal requirement under Section 9521 that requires districts to demonstrate that the level of state and local funding remains relatively constant from year to year, so that districts receive their full ESEA grant allocations. A district's education expenditures from the general fund must be at least 90 percent of the immediately preceding year's amounts. It is the state's responsibility to make an annual determination as to whether a district has maintained fiscal effort.

USDOE guidance on Maintenance of Effort is available [here](#).

Supplement not Supplant (SNS)

Federal funds shall be used to supplement, and not supplant, non-federal funds that would otherwise be used for authorized activities under certain ESEA programs including, but not limited to, Title I-A, Title I-C, Title II-A, Title III, Title VI-B Rural and IDEA-B. These funds shall be used to supplement, and not supplant, any other federal, state or local education funds. In general, federal funds must enhance, add to and supplement services and programs that are offered with state and local funds; federal funds may not be used to replace any services and programs that were offered, or would otherwise be offered, using state and local funds.

USDOE guidance on Supplement, Not Supplant is available [here](#).

September 30 Report

This report is normally available in November/December of each year. The report is required for any local educational agencies (LEAs) that needs to provide expenditure information for selected programs for the period of July 1 through September 30. Note that not all LEAs are required to submit a September 30 report.

If you are required to file the September 30 report, the report will be displayed after following these steps:

Navigation

Any grantee user with update or view access to the CCIP Consolidated Funding Application is able to view the 09/30 Report, if the report is required. To access the report, log in to CCIP, hover the cursor over Funding Application on the left menu and on the drop-down list that appears, select "9/30 Report". More detailed information is shown on the report itself.

Only the Treasurer/Fiscal Representative is able to SAVE data for this report.

If the report does not show up in the CCIP to the authorized user, it means the grantee does not have to complete the report.

Due Date of Report

The due date of the report is listed on the 9/30 Report in a CCIP Note each year. After the due date, grantees will not be able to access the “Save Data” function on the report.