

# Perkins Treasurer Workshop



Brian Jones · December 9, 2022

# Communication

## Communication is key for an efficient and effective grant process

- Not just between ODE and district
- Periodic status updates:
  - **Internally:** anything that may affect the grant programmatically or financially should be updated.
  - **Auditor: No surprises! Don't be afraid your auditor questions**
- Assume Nothing!

# Grants Administration Webpage

Ohio Department of Education

ADMINISTRATORS TEACHERS PARENTS TOPICS HOW DO IT? ABOUT MEDIA BLOG CONTACT

## Grants Administration

Home > Finance & Funding > Grants Administration

### Final Expenditure Reports Submission

Final expenditure reports (FER) can be submitted as early as July 1 if all outstanding obligations have been paid. FERs are due no later than Sept 30.

#### HOW DO IT?

- Find information on Indirect Cost Rate Proposal?
- Find Fiscal Consultants and Area

#### MISSION STATEMENT

Through the most efficient and innovative means available, the Office of Federal and State Grants Administration will assist local constituencies in establishing effective fiscal management for grants including acting as a centralized liaison between Department program functions and key educational stakeholders and providing expert technical assistance and

- Grants Manual
- Guidance and Policies
- Video Trainings
- CCIP Notes
- Grant Opportunities \*

# Common Terminology

**Substantially Approved Date:** When you are permitted to incur cost against the grant  
(Anchor of the application)

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**Budget Approval Date:** Date in which budget or any revisions were approved going forward

# Common Terminology

**Obligate:** services render / contract signed

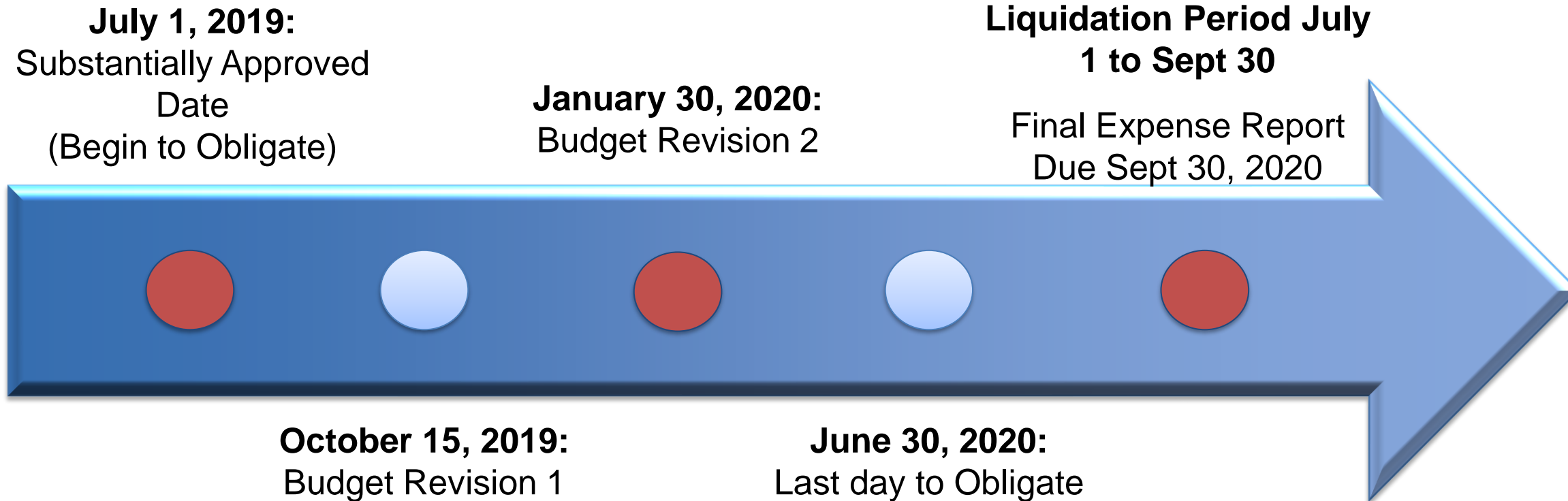
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**Liquidate:** making the payment

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**Carryover:** moving unused allocation from one fiscal year to the next.

# Sample Timeline



# Comprehensive Continuous Improvement Plan (CCIP)

- The department's e-grant system
- Planning → Goals tied to Funding
- Payment Requests / Final Expenditure Reporting (Document Upload function)
- Electronic Files (History Log, PCR, FER)
- Schoolwide Pooling, Indirect Cost Rate

# Requirements: Budget

## Required

To add an object/function code not previously budgeted

## Required

When obligations are expected to exceed the approved budgeted amount in any object/function category by more than 10%

## Required

Prior to entering into the obligation that exceeds current approved budget by more than 10%.



# CCIP - Budget Revision

Are not retroactive

Last day to submit is June 30

Some may have grants earlier deadline

# Project Cash Request

Multiple Requests

Five Business Days to Liquidate

Immediate Cash Needs

Support Documentation

# Project Cash Request

- After incurring allowable expenditures under the grant, grantees request funds by submitting a Project Cash Request (PCR).
- Expenses must be for allowable and approved in the grant's budget.
- Ensuring expenses are allowable requires knowledge of federal, state and program requirements.

# Supporting Documentation for Expenditures

**Federal grants can only charge  
to their fair share of the grant.**

Payroll records,

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Purchase orders,  
invoices, receipts,

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Signed contracts

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Payment  
Documentation  
(Cancelled checks &  
bank statements)

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# Final Expenditure Report

July 1 thru June 30; Due Sept 30

Cash Basis – No Encumbered Amounts

Final Payments Auto Generated

Revisions completed afterwards

Carryover : remaining allocation balance  
next fiscal year.

# Submission of a Final Expenditure Report (FER)

## General Information

- Due via CCIP on or before September 30<sup>th</sup>.
  - The FER will be available to start after July 1
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- FER must reflect actual expenditures and have no encumbrances
  - All expenses must be obligated by June 30 and paid by Sept 30
  - Grants Management reviews FERs in order of date received

# IMPORTANT DATES

- **June 30:** The Period of Availability ends - all expenses that need to be charged to the grant should be obligated no later than this date. Work should be completed by this date unless an extension has been approved by program office.
- **September 30:** Final Expenditure Report is due for CCIP Grants. Also last day to issue payment for any obligations incurred by the grant project as of June 30.

# Uniform Guidance

- What is it and do I have to follow it?
  - 2 CFR 200 went in affect in FY2016 and brought together 7 different federal circulars (A-87, A-133 and parts of EDGAR)
  - UG are general requirements all grantees receiving a federal award must follow.



# Uniform Guidance

## Allowable Costs–Financial Management

200.302



Non-federal entity's financial management systems must be adequate to establish that funds have been used according to federal statutes, regulations and the terms and conditions of the federal award.

Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received.

### **Grants Management Guidance**

*All goods are received, and all services provided or delivered in time to substantially benefit the population being served in the current grant period. See Factors Affecting Allowability of Cost guidance*

# Expenditures must be:

Reasonable

Necessary

Allocable

# Uniform Guidance

Internal Controls – 200.303



The non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award

Comply with Federal statutes, regulations, and the terms and conditions

Also see OAC 117-2-01

# Uniform Guidance

## Cash Management – 200.305



For non-Federal entities other than states, payment methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity...

The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-Federal entity for direct program or project costs

Grants Management Guidance - five business days to liquidate.

# Uniform Guidance



Procurement - 200.318 General procurement standards.

*The non-Federal entity must use **its own documented** procurement procedures which reflect **applicable State, local, and tribal laws and regulations**, provided that the procurements conform to applicable Federal law and the standards identified in this part.*

# Uniform Guidance

## Procurement 200.320



### Summary:

Procurement is the act of acquiring, buying goods, services or works from an external source. Should have Procurement policies and procedures in place

### 2 CFR 200.320 Methods of Procurement

1. Micro-Purchases
2. Small Purchase procedures
3. Sealed Bids
4. Competitive Proposals
5. Non-Competitive Proposals (a.k.a Sole Source)

# Uniform Guidance



## Time and Effort - 200.430

Semi-annual certifications are allowed when an employee's compensation is funded by only one federal grant and works solely on a single cost objective. An employee funded by a federal grant and the general fund would fall under this category.

Time and effort documentation is used when an employee's compensation is funded by more than one federal grant.

# Questions



**Break**