

**U.S. DEPARTMENT OF EDUCATION  
BUDGET INFORMATION NON-CONSTRUCTION PROGRAMS**

Name of Institution/Organization  
**Mississippi Department of Education**

Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.

**SECTION A - BUDGET SUMMARY U.S. DEPARTMENT OF EDUCATION FUNDS**

Budget Categories	Project Year 1 (a)	Project Year 2 (b)	Project Year 3 (c)	Project Year 4 (d)	Project Year 5 (e)	Total (f)
1. Personnel	\$ 251,908.82					\$ 251,908.82
2. Fringe Benefits	76,880.93					76,880.93
3. Travel						-
4. Equipment						-
5. Supplies						-
6. Contractual	411,763.87					411,763.87
7. Construction						-
8. Other	16,988,300.00					16,988,300.00
<b>9. Total Direct Costs (lines 1-8)</b>	<b>17,728,853.61</b>					<b>17,728,853.61</b>
10. Indirect Costs *Enter Rate Applied	108,861.39					108,861.39
11. Training Stipends						-
<b>12. Total Costs (lines 9-11)</b>	<b>\$ 17,837,715.00</b>					<b>\$ 17,837,715.00</b>

**\*Indirect Cost Information (To Be Completed by Your Business Office):**

If you are requesting reimbursement for indirect costs on line 10, please answer the following questions:

(1) Do you have an Indirect Cost Rate Agreement approved by the Federal government?  Yes  No.

(2) If yes, please provide the following information:

Period Covered by the Indirect Cost Rate Agreement: From: 07/01/2020 To: 06/30/2021 (mm/dd/yyyy)

Approving Federal agency: ED Other (please specify): The Indirect Cost Rate is 14.7%

(3) If this is your first Federal grant, and you do not have an approved indirect cost rate agreement, are not a State, Local government or Indian Tribe, and are not funded under a training rate program or a restricted rate program, do you want to use the de minimis rate of 10% of MTDC?  Yes  No. If yes, you must comply with the requirements of 2 CFR § 200.414(f).

(4) If you do not have an approved indirect cost rate agreement, do you want to use the temporary rate of 10% of budgeted salaries and wages?  Yes  No. If yes, you must submit a proposed indirect cost rate agreement within 90 days after the date your grant is awarded, as required by 34 CFR § 75.560.

(5) For Restricted Rate Programs (check one) -- Are you using a restricted indirect cost rate that:  Is included in your approved Indirect Cost Rate Agreement? Or  Complies with 34 CFR 76.564(c)(2)? The Restricted Indirect Cost Rate is \_\_\_\_\_ %

(6) For Training Rate Programs (check one) -- Are you using a rate that:  Is based on the training rate of 8 percent of MTDC (See EDGAR § 75.562(c)(4))? Or  Is included in your approved Indirect Cost Rate Agreement, because it is lower than the training rate of 8 percent of MTDC (See EDGAR § 75.562(c)(4)).

**Mississippi Department of Education**  
**Elementary and Secondary Schools Emergency Relief (ESSER) Fund Program**  
**Budget Narrative**

<b><i>CATEGORY/Activity</i></b>	<b>AMOUNT</b>	<b>GENERAL DESCRIPTION</b>
1. Personnel	<b>\$ 251,908.82</b>	Salaries will support a Director of the ESSER Program (50%), Staff Officer III (100%), a portion of the State Ombudsman (10%) and Applications Manager (10%)
2. Fringe Benefits	<b>76,880.93</b>	The benefits listed here will support the positions listed above
3. Travel	-	N/A
4. Equipment	-	N/A
5. Supplies	-	N/A
6. Contractual	<b>411,763.87</b>	The MDE will hire contractual services to support the reporting and fiscal grants management and monitoring of the ESSER program subrecipients
7. Construction	-	
8. Other	<b>16,988,300.00</b>	The MDE is planning to use the 9.5% of State level funding to support LEAs with Professional Development and assist LEAs that are in need of support for their digital learning plans (purchase of devices and additional professional development)
10. Indirect Costs (14.7%)	<b>108,861.39</b>	This is the allowable charge for Indirect Cost that is based on the FY21 negotiated rate (14.7%)
11. Training Stipends	-	N/A
<b>12. Total Costs</b>	<b>\$ 17,837,715.00</b>	

**Mississippi Department of Education  
Elementary and Secondary School Emergency Relief (ESSER) Fund  
Internal Control Plan**

Identifies the management structure for implementing the ESSER Fund grant, including the key personnel responsible for managing and monitoring subrecipients;

The MDE Offices of Federal Programs and Grants Management will work collaboratively to manage and monitor the ESSER grant program. The Office of Federal Programs staff will manage the evaluation of the subaward application and budget including any budget amendments, monitoring the LEA's implementation of the grant, and completing any required grant reporting. The current Executive Director of Federal Programs, Mr. Quentin Ransburg, will be responsible for carrying out the grant responsibilities.

The Office of Grants Management will be responsible for distributing funds to the approved subgrantee, processing its payments, and maintaining applicable fiscal controls. The current Executive Director of Grants Management, Ms. Elisha Campbell, will be responsible for overseeing the distribution of funds and management of payments.

Identifies risks, both internal and subrecipient risks, associated with implementing the program based on past performance and identifies strategies for mitigating such risks; and

The Office of Federal Programs has identified the following as the primary risks for implementation of the ESSER grant:

**Capacity** – These funds could strain the existing staff's capacity and could possibly create a risk of insufficient program oversight. Additionally, the flexibility offered by the statute provides a greater opportunity for LEAs to inappropriately procure goods and services that could be deemed unallowable.

**Equitable Services** – The multiple guidance documents provided to the LEAs and Private schools have created a challenge with the timely implementation of the ESSER Program. The greatest risk will be students, teachers, and the school's community failing to receive the appropriate services in a timely manner.

**Budget Fidelity** – The subgrantee continues to perform existing tasks and responsibilities. As a result, there is a potential risk of charging expenditures intended for other funding sources to the ESSER grant.

These identified risks will be addressed through several mitigation strategies. One of these strategies will be reviewing and monitoring documentation based on the approved application and financial records. The subgrantee is required to maintain all supporting documentation provided on the basis for receiving payments.

Describes how the Grantee will ensure the existence of primary documentation necessary to support fiscal reviews, including audits (single audit and audits by the Office of the Inspector General) and Improper Payment assessments, as requested by the Department or the Department's contractor.

**The MDE has created assurances as apart of the application process that requires the LEAs to meet the requirements of EDGAR that addresses the documentation mentioned above. Annually, MDE holds a Grants Management Training that discusses the federal fiscal requirements for all federally funded grant programs.**

A subrecipient monitoring plan that addresses the Grantee's:

- a. Revised risk assessment and ranks and prioritizes LEAs with consideration for new criteria identified as a result of receiving ESSER funds;
- b. Development and implementation of revised monitoring protocols; and
- c. Schedule for subrecipient monitoring, including both programmatic and fiscal issues, based upon the Grantee's revised risk assessment.

**In the Fall, the MDE will conduct its Annual Risk Assessment to identify, rank and prioritize LEAs for monitoring, technical assistance, and support. Upon completion of the assessment, appropriate LEAs will be scheduled for monitoring by the MDE and/or its contractor to review and create programmatic and fiscal indicators.**