

Grantee Learning Series for COVID-19 Relief Programs: Grant Administration

The Office of State and Grantee Relations



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Purpose

The Grants Administration training within the Grantee Learning Series provides an overview of the ESSER, GEER, and EANS program, in addition to the legislative and regulatory requirements. The training also identifies Department resources to support grantee administration of federal formula funds during the grant lifecycle.

A recording of the presentation and accompanying slides will be made available on the Department's State and Grantee Relations announcements [webpage](#).



Objectives

Participants in this meeting will:

1. Understand the legislative and regulatory requirements, as well as the Department's program guidance governing the administration of the ESSER, GEER, and EANS programs.
2. Review key timelines and resources available to assist grantees with the administration and oversight of the GEER, ESSER, and EANS programs throughout each grant's life cycle.

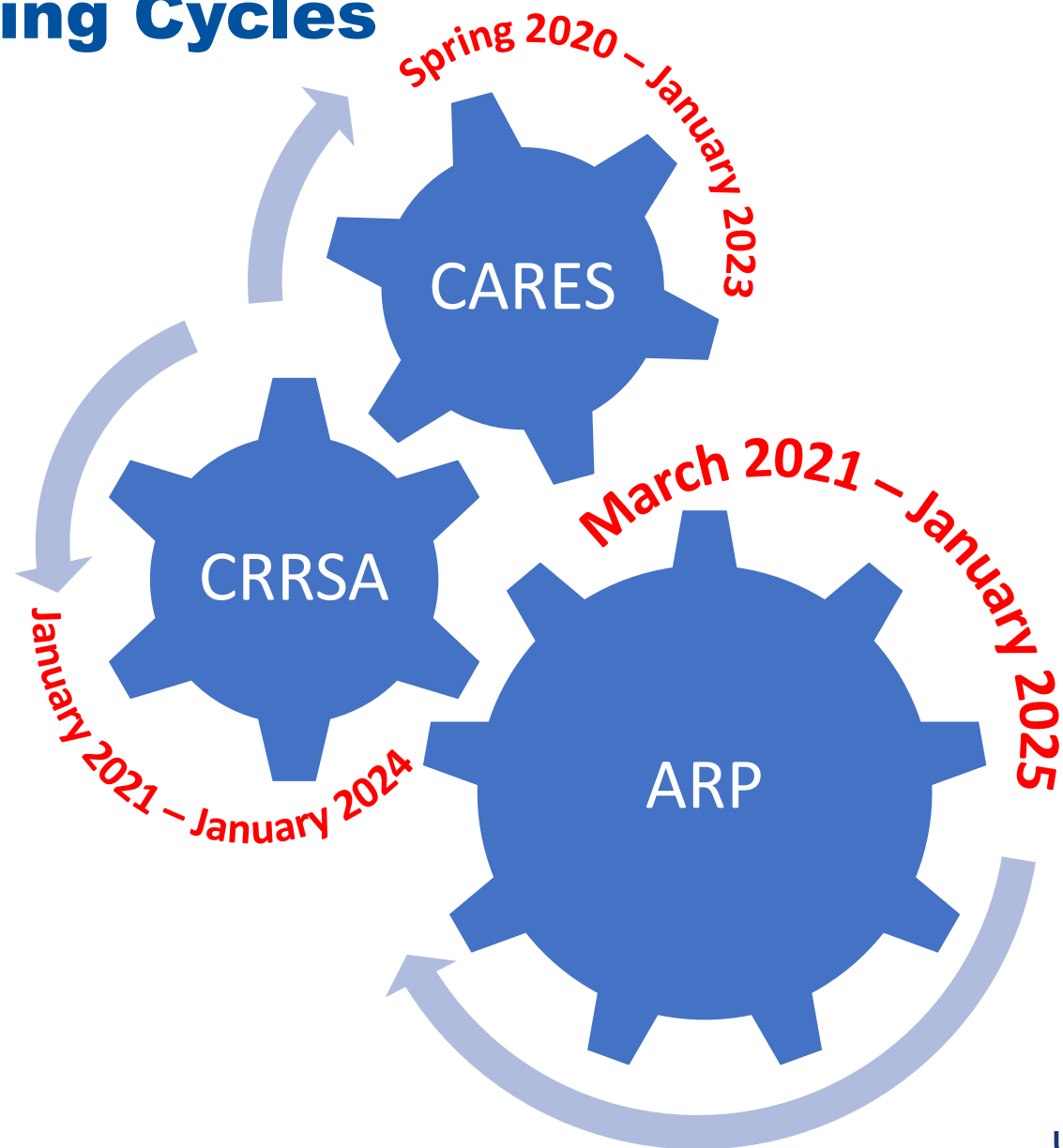


Grant Administration

1. Authorizing Legislation and the Pre-Award Phase
2. Awarding and Availability of Funds
 - Grant Timelines
 - Award Terms and Conditions
3. Award Period and Administration
4. Liquidation and Closeout
 - Grant Closeout
 - Liquidation Extension
 - Late Liquidation
5. Department Resources
6. Q&A



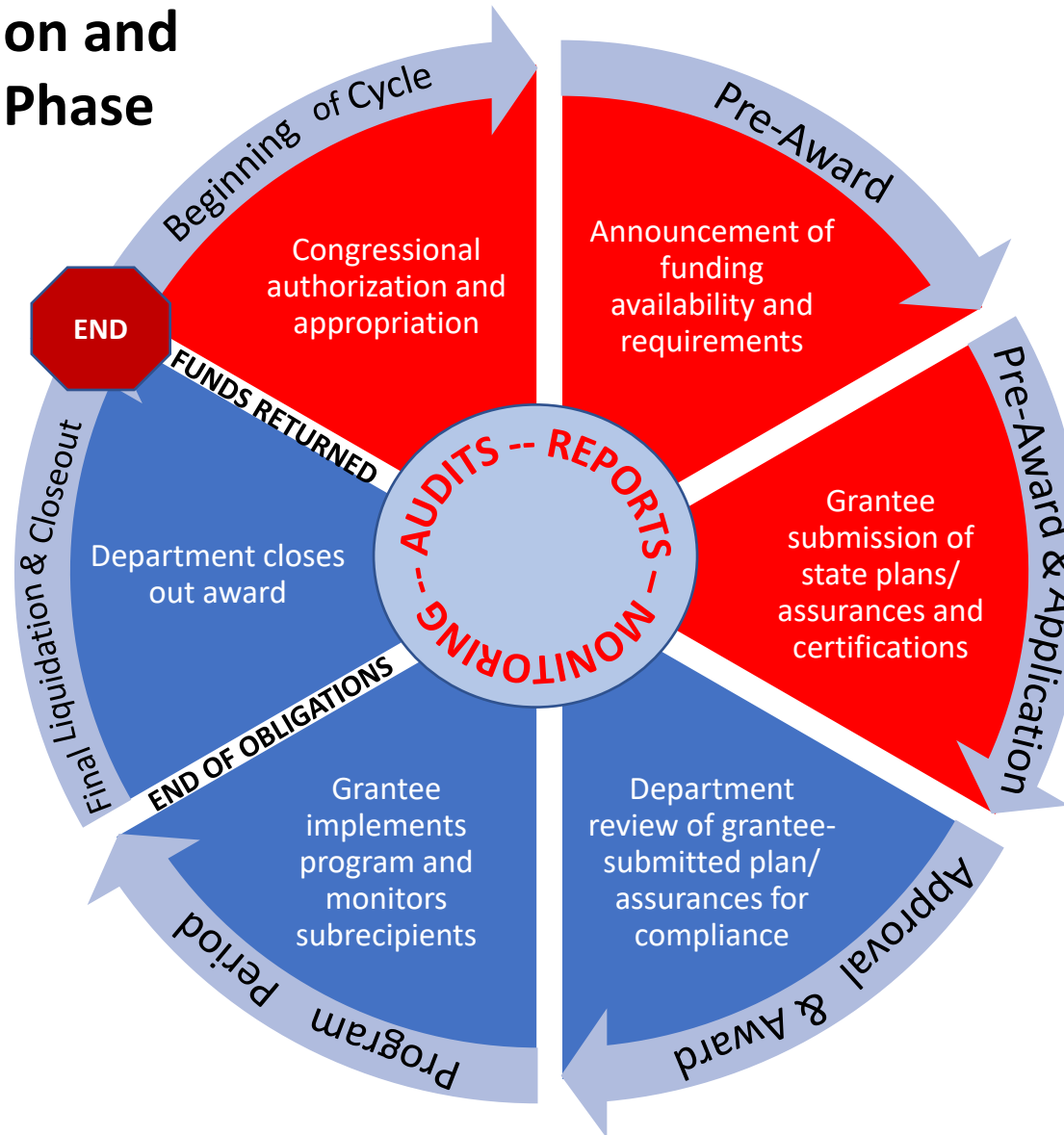
ESF Funding Cycles





Grants Lifecycle

Authorization and Pre-Award Phase





Authorizing Legislation

Education Stabilization Fund (ESF)

Coronavirus Aid Relief, and Economic Security (**CARES**) Act

\$ 30.75 Billion

- \$13.2 billion allotted to the ESF for the [Elementary and Secondary School Emergency Relief Fund \(ESSER\) Fund](#)
- Approximately \$3 billion allotted to the ESF for the [Governor's Emergency Education Relief Fund \(GEER\) Fund](#).

Coronavirus Response and Relief Supplemental Appropriations (**CRRSA**) Act

\$ 81.88 Billion

- \$54.3 billion allotted to the ESF for the [Elementary and Secondary School Emergency Relief Fund \(ESSER II\) Fund](#)
- Approximately \$4 billion allotted to the ESF for the [Governor's Emergency Education Relief Fund \(GEER II\) Fund](#).
- \$2.75 billion of the GEER Funds allotted to the ESF for the [Emergency Assistance to Non-public Schools \(EANS\) program](#)

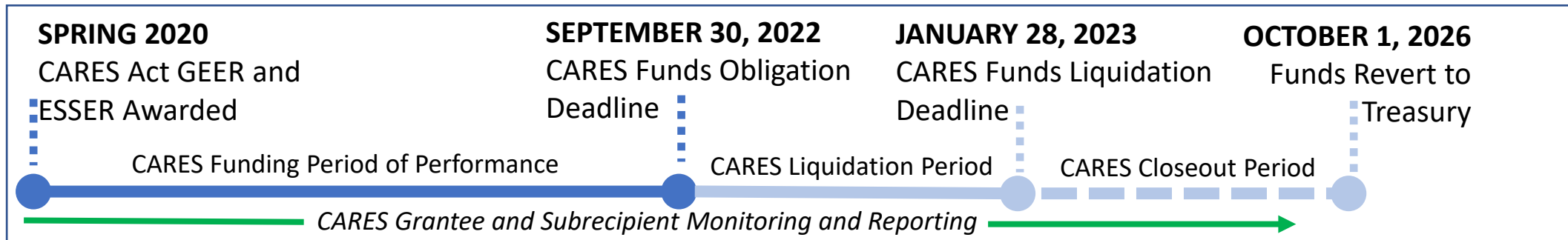
American Rescue Plan (**ARP**) Act

\$ 1.9 Trillion

- \$122 billion allotted to the ESF for the [Elementary and Secondary School Emergency Relief Fund \(ARP ESSER\) Fund](#)
- \$2.75 billion of the GEER Funds allotted to the ESF for the [Emergency Assistance to Non-public Schools \(ARP EANS\) program](#)



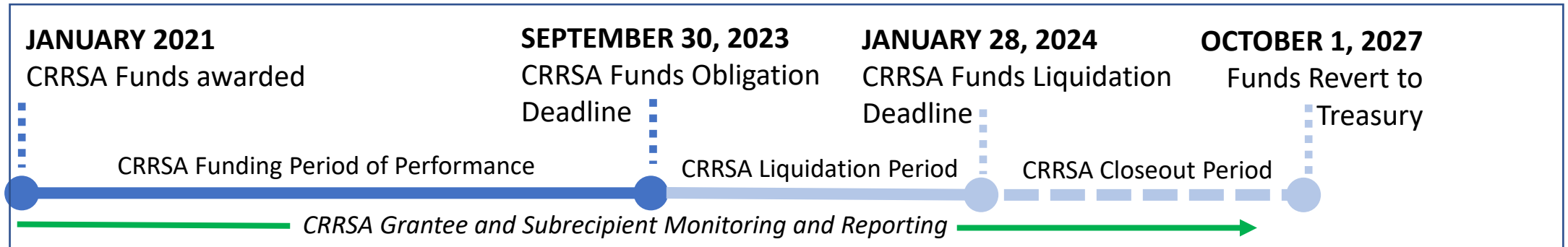
CARES Act GEER and ESSER Grants Lifecycle



	CARES ESSER (ESSER I) ALN 84.425 D	CARES GEER (GEER I) ALN 84.425 C
AWARDS	CARES - ESSER I S425D20xxxx	CARES - GEER I S425C20xxxx
ASSURANCES	Certification & Agreements (C &A)	Certification & Agreements (C &A)
STATE PLANS	Specific State information added to State's C & A; no State plan required	Specific State information added to State's C & A; no State plan required
AMENDMENTS	Not Applicable	Not Applicable



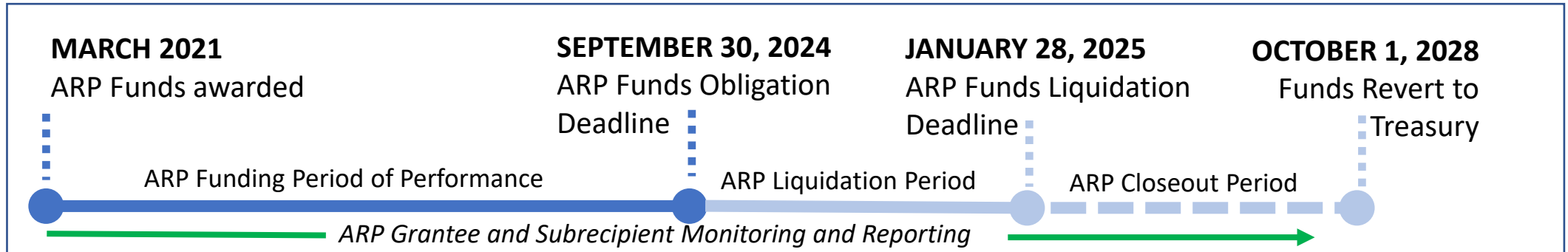
CRRSA Act GEER, ESSER, and EANS Grants Lifecycle



	CRRSA ESSER (ESSER II) ALN 84.425 D	CRRSA GEER (GEER II) ALN 84.425 C	CRRSA EANS (EANS I) ALN 84.425 R
AWARDS	CRRSA - ESSER II S425D21xxxx	CRRSA - GEER II S425C21xxxx	CRRSA - EANS I S425R21xxxx
ASSURANCES	See ESSER I C & A Certification & Agreements (C &A)	See GEER I C & A Certification & Agreements (C &A)	Certification and Agreement
STATE PLANS	Specific State information added to State's C & A; no State plan required	Specific State information added to State's C & A; no State plan required	See EANS I C & A for State-specific information ; no State plan required
AMENDMENTS	Not Applicable	Not Applicable	Not Applicable



ARP Act ESSER and EANS Grants Lifecycle

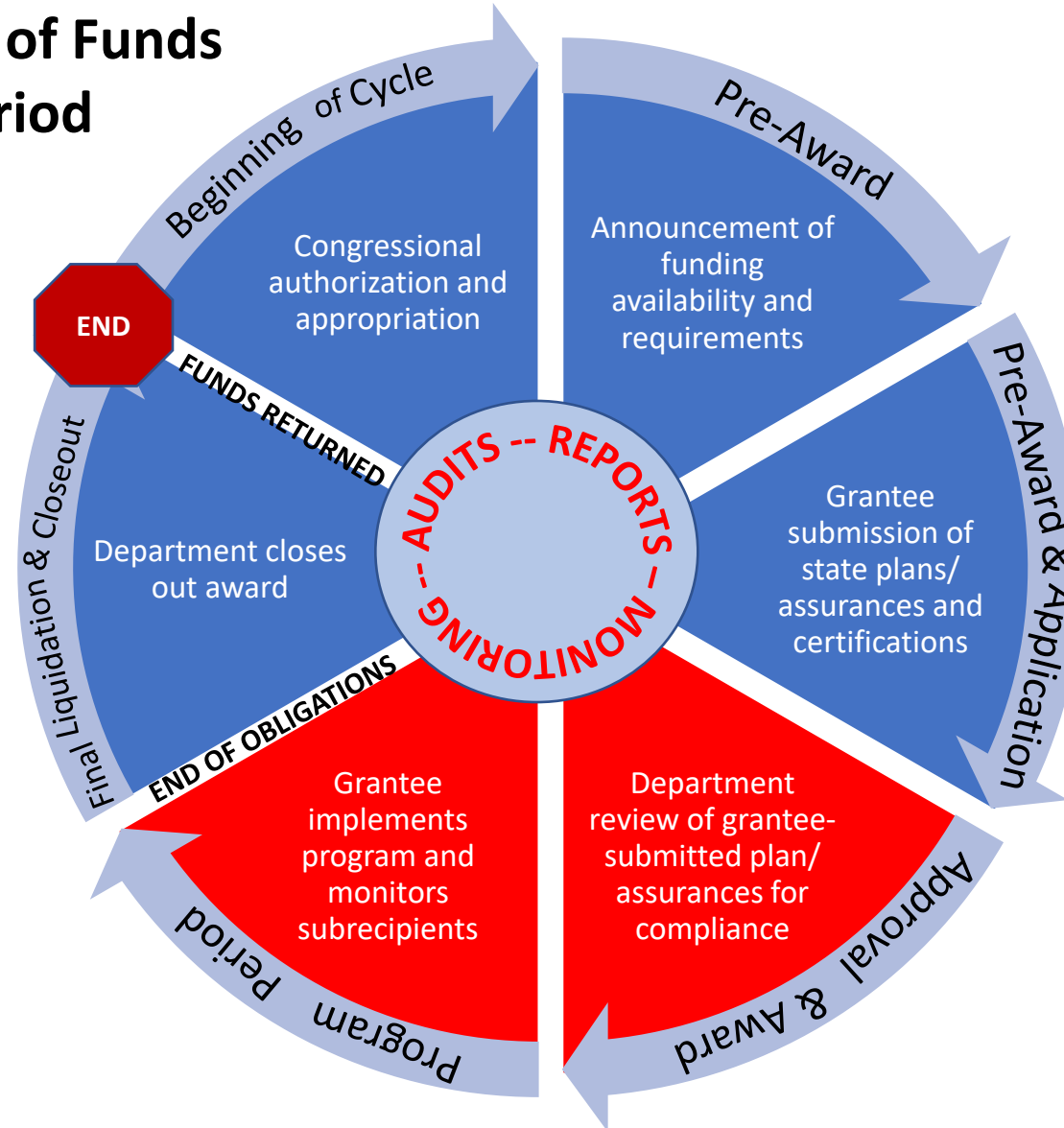


	ARP ESSER (ESSER III) ALN 84.425 U	ARP EANS (EANS II) ALN 84.425 V
AWARDS	ARP - ESSER III S425U21xxxx	ARP - EANS II S425V21xxxx
ASSURANCES	Grant Assurances	Grant Assurances (see Part C-ARP EANS application template)
STATE PLANS	State plans submitted to OESE posted here (also includes links to State's LEA plans)	State plans submitted to OESE posted here
AMENDMENTS	Amendments required if changes are needed for D1, D2, or D3 Amendment Requirements	Amendment Requirements



Grants Lifecycle

Awarding of Funds Award Period





ESSER Terms and Conditions

	CARES ESSER + CRRSA ESSER (ESSER I and II)	ARP ESSER
Source	Certification & Agreements (C &A)	Grant Assurances
Assurances Reference each set of assurances for the full text of the terms and conditions.	<ul style="list-style-type: none"> • 90% allocated to LEAs • 10% available as SEA reserve • SEAs may not use more than ½ of 1% for administrative costs • LEAs will provide equitable services to students/teachers in non-public schools • Comply with Maintenance of Effort provision in CARES • Continued compensation of employees and contractors • SEA-provided TA to LEAs for remote learning • Compliance with reporting requirements, including 60-day report to address administrative costs, internal control plan, subrecipient monitoring plan 	<ul style="list-style-type: none"> • SEAs will submit a state plan with required components • Not less than 90% & not more than 93% allocated to LEAs • Allocate funds to LEAs within 60 days of receipt • Total allocation must be communicated to LEAs • 20% of LEA allocation must address learning loss • Required 5% SEA reservation to address learning loss • Required 1% SEA reservation to carry out summer enrichment programs • Required 1% SEA reservation to carry out after-school programs • SEAs may not use more than ½ of 1% for administrative and/or emergency costs • Comply with Maintenance of Effort and Maintenance of Equity provisions in ARP • LEAs must develop and make publicly available on website plan for safe return of in-person learning that incorporates public comment



ARP ESSER State Plan Requirements

Interim Final Requirements

SEA Plan Requirements

- Meaningful consultation with various stakeholder groups on its ARP ESSER plan and give the public an opportunity to provide input
- Provision of public information on website
- Oversight of LEA plans

LEA Requirements

- Provision of public information on website
- Required components of LEA plans
- Meaningful consultation with various stakeholder groups on its ARP ESSER plan and give the public an opportunity to provide input
- Requirements for safe return to in-person instruction plans and the regular review of those plans

SEA Plan Components (ARP ESSER State Template)

- Section A: Description of State's Current Status and Needs
- Section B: Safely Reopening Schools and Sustaining their Safe Operations
- Section C: Planning for the Use and Coordination of ARP ESSER Funds
- **Section D: Maximizing State-Level Funds to Support Students**
- Section E: Supporting LEAs in Planning for and Meeting Students' Needs
- Section F: Supporting the Educator Workforce
- Section G: Monitoring and Measuring Progress

[Posted State Plans](#)

[Amendment Requirements](#)

U.S. Department of Education



GEER Terms and Conditions

	CARES GEER + CRRSA GEER (GEER I and II)	ARP
Source	Certification & Agreements (C &A)	Not Applicable
Assurances Reference each set of assurances for the full text of the terms and conditions.	<ul style="list-style-type: none"> Funds will be used for allowable purposes under CARES to provide emergency support to LEAs, IHEs, or other education-related entities significantly impacted by COVID-19 State will comply with Maintenance of Effort provisions in CARES, absent a waiver Grantee and subrecipients will continue to pay its employees and contractors to the greatest extent practicable State submission of a 45-day report to detail the awarding of funds and associated criteria Potential for increased reporting requirements for education-related entities State will ensure LEAs provide equitable services to students and teachers in non-public schools (<i>GEER I only</i>) 	Not Applicable



EANS Terms and Conditions

	CRRSA EANS (EANS I)	ARP EANS (EANS II)
Source	Certification & Agreements (C &A)	Grant Assurances
<p>Assurances</p> <p>Reference each set of assurances for the full text of the terms and conditions.</p>	<ul style="list-style-type: none"> Funds will be used to provide services or assistance to non-public schools to address educational disruptions resulting from COVID-19 Governor designates the SEA to administer the EANS program SEA will distribute EANS information and applications to non-public schools within 30 days of receiving funds and process within 30 days of receipt SEA will prioritize services or assistance to non-public schools that enroll low-income students and are most impacted SEA will obligate all funds no later than 6 months after receipt SEA will administer program in accordance with CRRSA statute SEA will ensure public control of funds for services and assistance provided to non-public schools SEA will ensure all services or assistance are secular, neutral, and non-ideological General disallowance of direct or indirect financial assistance Ensure compliance with Maintenance of Effort provisions Consultation of Governor with SEA 	<p>All requirements of CRRSA EANS with two exceptions:</p> <ul style="list-style-type: none"> A State educational agency (SEA) may only provide services or assistance under ARP EANS to non-public schools that enroll a significant percentage of students from low-income families and are most impacted by COVID-19; and An SEA may not use ARP EANS funds to provide reimbursements to any non-public school as authorized under section 312(d)(4)(M) of the CRRSA Act. <p>The Department issued final requirements for the ARP EANS program that it posted on its website on July 9, 2021, and published here in the Federal Register on July 13, 2021.</p>



Fiscal Terms and Conditions

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards	The SEA will comply with the <u>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</u> (Uniform Guidance) requirements in Subpart D—Post Federal Award Requirements (2 CFR §§200.300-345) and Subpart E—Cost Principles (2 CFR §§200.400-475) to ensure that LEAs, including charter schools that are LEAs, are using [program] funds for purposes that are reasonable, necessary, and allocable under the [legislative authorization]
Education Department General Administrative Regulations (EDGAR)	The SEA and other entities will comply with the provisions of all applicable acts, regulations and assurances; the following provisions of <u>Education Department General Administrative Regulations (EDGAR)</u> 34 CFR parts 76, 77, 81, 82, 84, 97, 98, and 99 ; the <u>OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)</u> in 2 CFR part 180 , as adopted and amended as regulations of the Department in 2 CFR part 3485 ; and the <u>Uniform Guidance</u> in 2 CFR part 200 , as adopted and amended as regulations of the Department in 2 CFR part 3474 .



Fiscal Terms and Conditions

Code of Federal Regulations (CFR) Uniform Guidance

2 CFR, Part 200, Subpart D

2 CFR, Part 200, Subpart E

ECFR CONTENT	
▼ Title 2 Grants and Agreements	Part / Section
▼ Subtitle A Office of Management and Budget Guidance for Grants and Agreements	1 – 299
▼ Chapter II Office of Management and Budget Guidance	200 – 299
▼ Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards	200.0 – 200.521
▼ Subpart D Post Federal Award Requirements	200.300 – 200.346
§ 200.300 Statutory and national policy requirements.	
§ 200.301 Performance measurement.	
§ 200.302 Financial management.	
§ 200.303 Internal controls.	
§ 200.304 Bonds.	
§ 200.305 Federal payment.	
§ 200.306 Cost sharing or matching.	
§ 200.307 Program income.	
§ 200.308 Revision of budget and program plans.	
§ 200.309 Modifications to Period of Performance.	
▶ Property Standards	200.310 – 200.316
▶ Procurement Standards	200.317 – 200.327
▼ Performance and Financial Monitoring and Reporting	200.328 – 200.330
§ 200.328 Financial reporting.	
§ 200.329 Monitoring and reporting program performance.	
§ 200.330 Reporting on real property.	
▶ Subrecipient Monitoring and Management	200.331 – 200.333
▶ Record Retention and Access	200.334 – 200.338
▶ Remedies for Noncompliance	200.339 – 200.343
▼ Closeout	200.344
§ 200.344 Closeout.	
▼ Post-Closeout Adjustments and Continuing Responsibilities	200.345
§ 200.345 Post-closeout adjustments and continuing responsibilities.	

ECFR CONTENT	
▼ Title 2 Grants and Agreements	Part / Section
▼ Subtitle A Office of Management and Budget Guidance for Grants and Agreements	1 – 299
▼ Chapter II Office of Management and Budget Guidance	200 – 299
▼ Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards	200.0 – 200.521
▼ Subpart E Cost Principles	200.400 – 200.476
▼ General Provisions	200.400 – 200.401
§ 200.400 Policy guide.	
§ 200.401 Application.	
▶ Basic Considerations	200.402 – 200.411
▼ Direct and Indirect (F&A) Costs	200.412 – 200.415
§ 200.412 Classification of costs.	
§ 200.413 Direct costs.	
§ 200.414 Indirect (F&A) costs.	
§ 200.415 Required certifications.	
▼ Special Considerations for States, Local Governments and Indian Tribes	200.416 – 200.417
§ 200.416 Cost allocation plans and indirect cost proposals.	
§ 200.417 Interagency service.	
▼ Special Considerations for Institutions of Higher Education	200.418 – 200.419
§ 200.418 Costs incurred by states and local governments.	
§ 200.419 Cost accounting standards and disclosure statement.	
▶ General Provisions for Selected Items of Cost	200.420 – 200.476



Fiscal Terms and Conditions

Education Department General Administrative Regulations (EDGAR)

▼ Part 76 State-Administered Programs	76.1 – 76.910
Subpart A General	76.1 – 76.53
Subpart B How a State Applies for a Grant	76.100 – 76.142
Subpart C How a Grant Is Made to a State	76.201 – 76.261
Subpart D How To Apply to the State for a Subgrant	76.300 – 76.304
Subpart E How a Subgrant Is Made to an Applicant	76.400 – 76.401
Subpart F What Conditions Must Be Met by the State and Its Subgrantees?	76.500 – 76.683
Subpart G What Are the Administrative Responsibilities of the State and Its Subgrantees?	76.684 – 76.784
Subpart H How Does a State or Local Educational Agency Allocate Funds to Charter Schools?	76.785 – 76.799
Subpart I What Procedures Does the Secretary Use To Get Compliance?	76.900 – 76.910

▼ Part 77 Definitions That Apply to Department Regulations	77.1 – 77.2
§ 77.1 Definitions that apply to all Department programs.	
§ 77.2 Incorporation by Reference.	

▼ Part 81 General Education Provisions Act—Enforcement	81.1 – 81.45
Subpart A General Provisions	81.1 – 81.20
Subpart B Hearings for Recovery of Funds	81.30 – 81.45
Appendix to Part 81 Illustrations of Proportionality	

▼ Part 82 New Restrictions on Lobbying	82.100 – 82.605
Subpart A General	82.100 – 82.110
Subpart B Activities by Own Employees	82.200 – 82.210
Subpart C Activities by Other Than Own Employees	82.300
Subpart D Penalties and Enforcement	82.400 – 82.410
Subpart E Exemptions	82.500
Subpart F Agency Reports	82.600 – 82.605
Appendix A to Part 82 Certification Regarding Lobbying	
Appendix B to Part 82 Disclosure Form To Report Lobbying	

▼ Part 84 Governmentwide Requirements for Drug-Free Workplace (Financial Assistance)	84.100 – 84.670
Subpart A Purpose and Coverage	84.100 – 84.115
Subpart B Requirements for Recipients Other Than Individuals	84.200 – 84.230
Subpart C Requirements for Recipients Who Are Individuals	84.300 – 84.301
Subpart D Responsibilities of ED Awarding Officials	84.400
Subpart E Violations of this Part and Consequences	84.500 – 84.515
Subpart F Definitions	84.605 – 84.670



Fiscal Terms and Conditions

Education Department General Administrative Regulations (EDGAR)

▼ Part 86 Drug and Alcohol Abuse Prevention	86.1 – 86.411
Subpart A General	86.1 – 86.7
Subpart B Institutions of Higher Education	86.100 – 86.103
<i>Subpart C [Reserved]</i>	
Subpart D Responses and Sanctions Issued or Imposed by the Secretary for Violations by an IHE	86.300 – 86.304
Subpart E Appeal Procedures	86.400 – 86.411

▼ Part 97 Protection of Human Subjects	97.101 – 97.409
Subpart A Federal Policy for the Protection of Human Subjects (Basic ED Policy for Protection of Human Research Subjects)	97.101 – 97.124
<i>Subparts B–C [Reserved]</i>	
Subpart D Additional ED Protections for Children Who Are Subjects in Research	97.401 – 97.409

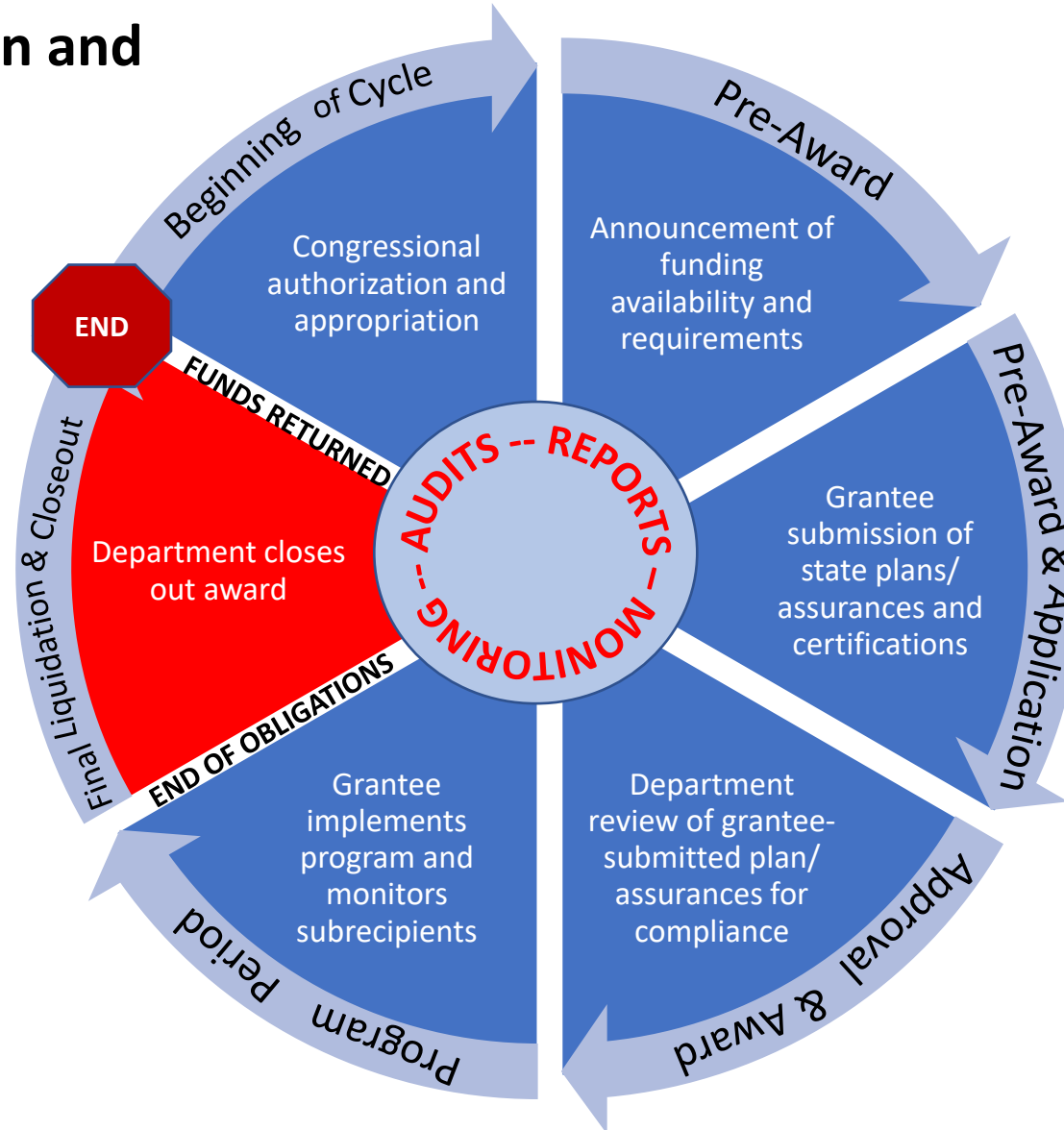
▼ Part 98 Student Rights in Research, Experimental Programs, and Testing	98.1 – 98.10
§ 98.1 Applicability of part.	
§ 98.2 Definitions.	
§ 98.3 Access to instructional material used in a research or experimentation program.	
§ 98.4 Protection of students' privacy in examination, testing, or treatment.	
§ 98.5 Information and investigation office.	
§ 98.6 Reports.	
§ 98.7 Filing a complaint.	
§ 98.8 Notice of the complaint.	
§ 98.9 Investigation and findings.	
§ 98.10 Enforcement of the findings.	

▼ Part 99 Family Educational Rights and Privacy	99.1 – 99.67
Subpart A General	99.1 – 99.8
Subpart B What Are the Rights of Inspection and Review of Education Records?	99.10 – 99.12
Subpart C What Are the Procedures for Amending Education Records?	99.20 – 99.22
Subpart D May an Educational Agency or Institution Disclose Personally Identifiable Information From Education Records?	99.30 – 99.39
Subpart E What Are the Enforcement Procedures?	99.60 – 99.67



Grants Lifecycle

Liquidation and Closeout

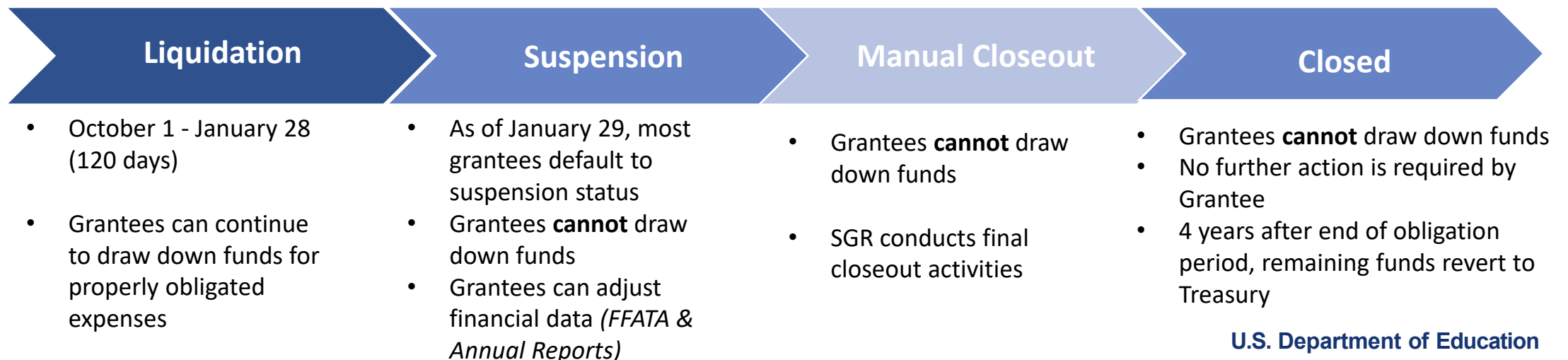




Grant Closeout Process

Grant Closeout Requirements

- Grant Period (including Tydings Period) has expired
- Liquidation Period (including extensions) has expired
- \$0 balance in G5 (or no outstanding requests for funds still in the grant account)
- Performance and financial reports and data are received and approved
- Financial and programmatic issues/findings are resolved
- All audit findings are resolved





Late Liquidation Process

Late Liquidation Requests

The traditional late liquidation process for funds that were properly obligated, and activities are **completed** but the State was unable to draw down funds by the end of the liquidation period (January 28, 2023), if timely and valid obligations, were made pursuant to [34 C.F.R. § 76.707](#).

Late Liquidation Process

CARES Act Late Liquidation and Closeout Webinar
(03.09.2023)

- [Recording – English](#)
- [Recording – Spanish](#)
- [Slides](#)
- [Transcript](#) – English
- [Transcript](#) – Spanish

Required Components

A request, on letterhead, and signed by either the Chief State School Officer or the Chief Financial Officer, that includes-

- The ALN (formerly CFDA) number
- PR Award number of the grant
- A detailed explanation for why the liquidation period needs to be re-opened and for why the funds were not liquidated during the established period of availability.
- a description of the measures the State is taking to preclude the circumstance necessitating the late liquidation from happening again (for CRSSA and ARP funds).
- The total dollar amount that the grantee wants to draw down from the balance. This amount should be based on ACTUAL expenditures, not any remaining funds.
- The amount of time needed to complete the drawdown, if longer than 3 business days, should the request be approved.
- An attestation that the information contained in the letter is accurate.

Documentation that shows the obligations were made during the period of availability of funds and for allowable purposes. Some examples of such documentation could include copies of invoices, contracts, ledgers, etc.



Liquidation Extension Process

Liquidation Period Extensions*

An up-to-14-month extension to the liquidation period that allows for grantees and subrecipients to **continue** contracted activities and payments, if timely and valid obligations were made pursuant to [34 C.F.R. § 76.707](#).

A State may submit a liquidation extension request for CARES Act funds or CRRSA Act funds as soon as data are available for submission.

CARES ESSER and GEER Liquidation Extension Process

- [CARES Act Liquidation Extension Template](#)
- [CARES Act Liquidation Extension Requests FAQs](#)
- [CARES Act Liquidation Extension Technical Assistance](#)

CRRSA ESSER, GEER, EANS Liquidation Extension Process

- [CRRSA Act Liquidation Extension Template](#)
- [Updated Liquidation Extension Requests FAQs](#)

** The liquidation extension request process is specific to CARES Act and CRRSA Act funds. The Department strongly encourages States and local educational agencies (LEAs) and other subgrantees to obligate and liquidate ARP Act funds with urgency for activities that support students' academic recovery and mental health.*



Liquidation and Obligation Requirements

What does it mean to “Obligate” Funds?

The regulations at [34 C.F.R. § 76.707](#) govern when an obligation of Federal funds by a State or subgrantee such as an LEA occurs. Specifically, for services or assistance provided through a contract, the obligation is made on the date that the State or subgrantee makes a binding written commitment to obtain the services, work, or products. For rental or lease of real or personal property, the obligation is made when the property is used.

[Updated ESSER-GEER FAQs](#)

[EANS FAQs](#)



Liquidation and Obligation Requirements

If the obligation is for -	The obligation is made
a) Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
b) Personal services by an employee of the State or subgrantee	When the services are performed.
c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
d) Performance of work other than personal services.	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
e) Public utility services	When the State or subgrantee receives the services
f) Travel	When the travel is taken
g) Rental of real or personal property	When the State or subgrantee 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

The regulations at [34 C.F.R. § 76.707](#) govern when an obligation of Federal funds by a State or subgrantee such as an LEA occurs.



Liquidation and Obligation Requirements

What does it mean to “Liquidate” Funds?

The drawing down and expenditure of funds by a grantee for obligations incurred during the grant’s legal obligation period. Timely liquidation occurs during the project performance period and through the first 120 days after the final day of that period or an extension of that period authorized by ED, pursuant to [2 C.F.R. § 200.344\(b\)](#).



SGR Resources

ESSER Resources	GEER Resources	EANS Resources
<p><u>*ESSER Program Page*</u></p> <p><u>ESSER/GEER FAQs</u></p> <p><u>ARP Maintenance of Equity Implementation Resources</u></p> <p><u>ESSER Reporting</u></p> <p><u>ESSER Monitoring</u></p>	<p><u>*GEER Program Page*</u></p> <p><u>ESSER/GEER FAQs</u></p> <p><u>GEER FAQs</u></p> <p><u>Guidance and Webinars</u></p> <p><u>GEER Reporting</u></p> <p><u>GEER Monitoring</u></p>	<p><u>*EANS Program Page*</u></p> <p><u>EANS FAQs</u></p> <p><u>EANS Disposition FAQs</u></p> <p><u>Guidance and Webinars</u></p> <p><u>EANS Reporting</u></p> <p><u>EANS Monitoring</u></p>

SGR DEADLINES AND ANNOUNCEMENTS

- Important Dates and Deadlines
- Grantee Communications by Program
- Past Editions of SGR's Weekly Newsflash

ESF Transparency Portal

Maintenance of Effort

*State Mailbox is Primary Source of Assistance – [State].OESE@ed.gov
e.g., Alabama.OESE@ed.gov

U.S. Department of Education



Additional Resources

Department Resources	General Grant Resources
<u>ED's Grant's Homepage</u>	<u>ED's Federal Register Notices</u>
<u>Training and Risk Management Tools</u>	<u>Grants.Gov</u>
<u>Grants Training Resources</u> (ED)	<u>Grants Training Resources</u> (CFO)
	<u>Introduction to Federal Financial Assistance</u>

*State Mailbox is Primary Source of Assistance for ESF funds – [State].OESE@ed.gov
e.g., Alabama.OESE@ed.gov

Thank You

