

Parent Information Resource Center Financial Managers Are a Key Partner to Ensure Success



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U.S. Department of Education

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Recipients of multi-year discretionary awards must submit an annual Grant Performance Report to receive continuation funding.

Continuation funding is contingent upon the following requirements in EDGAR 74.21, 75, 217, 75.253 and 80.20 :

U.S. Department of Education



Office of Innovation and Improvement

Substantial Progress

One determining factor in deciding to award a continuation grant is whether the report demonstrates that the recipient has made substantial progress within the scope of the approved application in attaining the objectives of the grant.



Section A – Project Status Chart
Alignment of Project Objectives and Performance Measures

In the ED 524B, reporting on project objectives is aligned with reporting on performance measures

Project Objectives: State what the grantee hopes to achieve with its funded grant project

Performance Measures: Demonstrate whether the grantee has met or is making progress towards meeting its project objectives





**U.S. Department of Education
Grant Performance Report (ED 524B)
Project Status Chart**

OMB No. 1890 - 0004
Expiration: 10-31-2007

PR/Award #:

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SECTION A - Project Objectives Information and Related Performance Measures Data (See Instructions. Use as many pages as necessary.)

1. Project Objective Check if this is a status update for the previous budget period.

1.a. Performance Measure	Measure Type	Quantitative Data					
		Target			Actual Performance Data		
		Raw Number	Ratio	%	Raw Number	Ratio	%
			/			/	

1.b. Performance Measure	Measure Type	Quantitative Data					
		Target			Actual Performance Data		
		Raw Number	Ratio	%	Raw Number	Ratio	%
			/			/	

Explanation of Progress (Include Qualitative Data and Data Collection Information)



Section A – Project Status Chart

Alignment of Project Objectives and Performance Measures

For each project objective included in its approved grant application, the grantee provides in the **Explanation of Progress** block:

A description of preliminary findings or outcomes to demonstrate progress towards each measure

An explanation of how the grantee's performance measures data demonstrate that it has met or is making progress towards meeting each project objective

NOTE: Grantee must provide an explanation if expected data were not attained or expected progress was not made. Also must include a description of the steps and schedules for addressing the problem or issue.



Section A – Project Status Chart Alignment of Project Objectives and Performance Measures

Under the **Explanation of Progress** block, the grantee must also indicate how it used its data and information from its evaluation to:

Monitor the progress of the grants, and if needed to,

Make improvements to the original project plan (e.g., project activities and milestones) which are consistent with its approved objectives and scope of work



Continuation Funding is Contingent

1. Congress has appropriated sufficient funds under the program;
2. The grantee has made **substantial progress** toward meeting the objectives of the project or obtained approval of changes to the project activities from the program official in order to make substantial progress toward achieving project objectives in the future;
3. The grantee has sent to ED every required report (including the annual Grant Performance Report);



Continuation Funding is Contingent

4. The program staff has determined that continuing funding for the grant is in the best interest of the federal government (e.g., the program staff believes the project continues to serve the priorities of the program);
5. The grantee has met the conditions of the a previous award(s) (75.217(s)(3)(iii); and
6. The grantee's management practices and financial accounting systems are adequate to provide appropriate stewardship of federal funds (74.21 and 80.20).



Continuation Funding is Contingent

7. Is the recipient demonstrating progress in completing goals established in their approved application;
8. Is there unusually large amounts of funds remaining in the recipients account near the end of their budget year;
9. Are there discrepancies between grantee's financial data in GAPS and the financial data submitted in their annual Grant Performance Report;



Continuation Funding is Contingent

10. Can the grantee present a plan describing the ways in which substantial progress will be made in the future to justify continued funding levels;
11. Are large amounts of unexpended funds being carried forward into the next budget period; and
12. Are there audits or other ED program reviews about the grantee/ state that is of concern?



Section B – Budget Information

- Report budget expenditure data in items 8a – 8c from the ED 524b cover sheet;
- If expenditures made but not reimbursed from GAPS, provide an explanation;
- Describe budget changes resulting from modification of project activities;
- Explain unexpended funds at the end of a current budget period;
- Indicate how you plan to use unexpended funds (carryover) in the next budget period; and
- Describe any anticipated changes in your budget for the next budget period.



Section B – Budget Information

Carryover

EDGAR 74.25(e)(3) & 75.253(c)(1)

- Unexpended funds are carried over from one budget period to the next without prior approval
- Unexpended funds may be used for any allowable costs that falls within the approved project scope; and
 - ✓ finishing uncompleted activities
 - ✓ new activities within scope



Section B – Budget Information

If needed, program staff may require a written statement from the grantee describing how unexpended funds will be used.

The description must include (at a minimum)-

- a. The activities the carryover funds will be used to support; and
- b. An identification of any activities that were not completed in the previous budget period, if applicable.



Section B – Budget Information

What documentation should grantees maintain for matching/cost-sharing contributions?

Documentation must be maintained for all matching/cost-sharing contributions included in the grantee's *approved* grant application – whether statutorily required or volunteered

Grantees must maintain *verifiable* records for all matching and cost-sharing contributions, including cash and 3rd party in-kind contributions

In general, record retention period is 3 years from submission of final expenditure report (34 CFR 74.53 and 80.42, as applicable)



Section B – Budget Information

What documentation should grantees maintain for matching/cost-sharing contributions?

The fiscal agent in a group or partnership grant is responsible for documenting match/cost-share for the entire grant and ensuring that verifiable records are being maintained by partner organizations providing services or other contributions



Section B – Budget Information

What documentation should grantees maintain for matching/cost-sharing contributions?

Cash Contributions : In general, the grantee should maintain the following kinds of records regarding cash contributions:

- Evidence of Cash Received (Documentation of sources, including copies of deposited checks, deposit slips, receipts provided to donors, etc.)
- Evidence of Cash Expenditures or Outlays (Invoices, purchase orders, canceled checks, receiving receipts, etc.)
- Services by personnel of the grantee (time and effort reports)



Section B – Budget Information

What documentation should grantees maintain for matching/cost-sharing contributions?

In-Kind Contributions: In general, the grantee should maintain records regarding in-kind contributions that indicate:

- The description of the item received, including the manufacturer's serial number and model number of the product, if applicable
- The name of the person or entity that donated it
- The date it was donated
- The method the grantee used to determine the value of the item or service (See EDGAR, 34 CFR 74.23 and 80.24 for information on valuing volunteer services and donated supplies, equipment, buildings and land)



Section B – Budget Information

What documentation should grantees maintain for matching/cost-sharing contributions?

Under EDGAR, 34 CFR 74.25 and the applicable OMB cost principles, the grantee must request prior approval for certain post-award changes to the Federal grant budget

Same prior approval rules apply if the grantee wants to make certain changes to the non-Federal (matching/cost-sharing) budget

Grantee should notify ED if partners contributing to the match/cost-share change during the budget period or if major sources of planned matching/cost-sharing contributions do not materialize

Grantee must also notify ED if it is having difficulty meeting required level or amount of match/cost-share specified in the Grant Award Notification



Section B – Budget Information

ECPE

- Budget Detail Worksheet = 30% of total budget
- Budget Summary = 30% of total budget

Services for Low-Income Parents

- Budget Detail Worksheet = 50% of total budget
- Budget Summary = 50% of total budget



Section B – Budget Information

Provide a description for those ECPE funds encumbered for services received or rendered for the current budget period but may have 1) not been completed; or 2) not been reimbursed. If you are estimating a carryover of **ECPE funds into the next budget period, describe if there are services to be received or rendered from the current budget period but will be completed in the next budget period.**

Provide a description for those **low-income funds encumbered for services received or rendered** for the current budget period but may have 1) not been completed; or 2) not been reimbursed. If you are estimating a carryover of low-income funds into the next budget period, describe if there are services to be received or rendered from the current budget period but will be completed in the next budget period.

Specify individual contractual agreements, such as with PAT, HIPPY, or other ECPE programs, and identify the services provided for the agreement(s) (e.g., HIPPY home visits, PAT group meetings, other ECPE program support groups, etc.). Be sure to include in your response each ECPE program your PIRC implements and other ECPE items not related to a particular ECPE program, such as informational brochures, radio/TV ads, etc.).



Section B – Budget Information

Suggested Budget Summary

PIRC Budget Item Details	Approved Budget Amount	Matching Funding Amount	Matching Funding Source	Prior Year Carryover Funds	Total Line Item Expenditures (Oct 1- May 12)	Amount Spent on ECPE	Amount Spent on Services to Low-Income Families	Balance of Funds (May 13- Sept 30)
Personnel								
Travel								
ECPE PAT subcontractor								
TOTAL BUDGET								

Section C – Additional Information

- Report on statutory requirements
- Changes in partnerships, collaborations, consortiums
- Changes in key personnel that require prior approval
- Provide any other appropriate information about the status of your project including any unanticipated outcomes or benefits from your project.



Program Guidance

Indirect Cost Agreement

The program staff must review an applicant's responses to the indirect cost questions on the Budget Form (ED 524) if the applicant is requesting indirect cost reimbursement on line item #10 of the budget form.

There is no temporary indirect cost rate for grantees after the initial year of funding.



Program Guidance

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Program Guidance

Allowable v. Unallowable Costs

(a) IN GENERAL- Grant funds received under this subpart shall be used for one or more of the following:

- (1) To assist parents in participating effectively in their children's education and to help their children meet State and local standards, such as assisting parents —
 - (A) to engage in activities that will improve student academic achievement, including understanding the accountability systems in place within their State educational agency and local educational agency and understanding their children's educational academic achievement in comparison to State and local standards;
 - (B) to provide follow-up support for their children's educational achievement;
 - (C) to communicate effectively with teachers, principals, counselors, administrators, and other school personnel;



Program Guidance

Allowable v. Unallowable Costs

- (D) to become active participants in the development, implementation, and review of school-parent compacts, parent involvement policies, and school planning and improvement;
- (E) to participate in the design and provision of assistance to students who are not making adequate academic progress;
- (F) to participate in State and local decisionmaking; and
- (G) to train other parents (such as training related to Parents as Teachers activities).



Program Guidance

Allowable v. Unallowable Costs

(2) To obtain information about the range of options, programs, services, and resources available at the national, State, and local levels to assist parents and school personnel who work with parents.

(3) To help the parents learn and use the technology applied in their children's education.

(4) To plan, implement, and fund activities for parents that coordinate the education of their children with other Federal, State, and local services and programs that serve their children or their families.

(5) To provide support for State or local educational personnel, if the participation of such personnel will further the activities assisted under the grant.

(6) To coordinate and integrate early childhood programs with school-age programs.



Program Guidance

Allowable v. Unallowable Costs

OMB Circular A-122, Cost Principles for Non-Profit Organizations

These principles shall be used by all Federal agencies in determining the costs of work performed by non-profit organizations under grants, cooperative agreements, cost reimbursement contracts, and other contracts in which costs are used in pricing, administration, or settlement. All of these instruments are hereafter referred to as awards. The principles do not apply to awards under which an organization is not required to account to the Federal Government for actual costs incurred.

OMB Circular A-133. The OMB Circular establishing audit requirements for States, local governments, Indian tribes and non-profit organizations.



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Come
see
ME



**Got a question? Your first phone call should always
be to your PIRC Program Officer.**

U.S. Department of Education



Office of Innovation and Improvement



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