

# **Financial Management of 21<sup>st</sup> CCLC Grants**

**Coordinators' Technical Assistance Academy  
October 3-6, 2016**



# Topics to be Covered

- Grant Management
- Budget Transfers and Reimbursements
- Allowable and Unallowable Expenditures
- Field Trips
- Questions
- Contact Information

The Coordinators' Academy has been funded with federal funds from the U.S. Department of Education; however, the content shared by VDOE and other presenters does not necessarily represent the policies or views of the U. S. Department of Education, and you should not assume endorsement by the federal government.

# Grant Management

- Use Grant Balance Tracking Workbook.
- Monitor Spend-down of grant funds.
- Encumber funds by deadlines.
- Reimbursements should include detailed descriptions of expenditures and should be submitted at least quarterly.

# Grant Management

## Grant Balance Tracking Workbook

21st CCLC GRANT AWARD YEAR: \_\_\_\_\_

GRANT AWARD AMOUNT: \_\_\_\_\_

GRANT RECIPIENT: \_\_\_\_\_

SCHOOL(S) SERVED: \_\_\_\_\_

\*Enter approved budget by object codes on this line

Salaries 1000	Benefits 2000	Prof Dev/ Purchased Services 3000	Internal Service 4000	Other Charges 5000	Mat And Sup 6000	Capital Exp 8000	TOTAL
-							0.00

Reimbursements Claimed:

Date	Reimb No.	Reimb Item Total	1000	2000	3000	4000	5000	6000	8000	Balance after Reimb
	#1				-					\$0.00
	#2									\$0.00
	#3									\$0.00
	#4									\$0.00
	#5									\$0.00
	#6									\$0.00
	#7									\$0.00
	#8									\$0.00
	#9									\$0.00
	#10									\$0.00
	#11									\$0.00
	#12									\$0.00
	#13									\$0.00
	#14									\$0.00
	#15									\$0.00
	#16									\$0.00
	#17									\$0.00
	#18									\$0.00
	#19									\$0.00
		<b>REMAINING BALANCE</b>								

**INSTRUCTIONS:**

**At beginning of award year:** Enter the award year, total award amount for this grant for this award year, grant recipient (school division or organization), the school(s) served, and the approved budget by object code in the cells above.

**During the award year:** Enter reimbursements, by object code, as each is submitted. As budget transfer requests are approved, revise the approved budget (line #4) by object code to reflect the transfer.

# Grant Management

## 85/15 Percent Stipulation

- 85% of funds must be expended and claimed by May 30<sup>th</sup>
- If more than 15% of funds remain after May 30<sup>th</sup>, the next year's award will be reduced by the amount over 15%.

Example:

Grant award for 2016-2017	\$180,000
85% to be claimed by May 30	\$153,000
15% of award	\$27,000
Unclaimed balance May 30	\$32,000
Difference (amount of next year's award reduction)	\$5,000
Grant award for 2017-2018	\$175,000

# Budget Transfers and Reimbursements

- Budget Transfers must be approved by VDOE staff via an Amendment Request form.
- Budget Transfers and Reimbursements are submitted via the VDOE Online Management of Education Grant Awards (OMEGA) system.
- Reimbursement requests must reference the school the request is intended for; do not include multiple programs on the same reimbursement.

# Reimbursement Request Guidance

Questionable/ Unacceptable Descriptions	Improved
Materials for after-school tutoring	5 laptops for after-school tutoring at \$500 per unit
Supplies for cooking class	Flour, butter, cinnamon, raisins, sugar, measuring cup, purchased for after-school cooking class
Field trip to state park	Admission for 40 students @ \$10/ea. to ABC State Park on Sept. 15, 2015, to participate in conservation project to support SOLs
Contracted services	Anti-bullying speaker on Oct. 24, 2016, for afterschool program enrichment activity

# Allowable and Unallowable Expenditures

21<sup>st</sup> CCLC grant funds must be used in a manner consistent with all state and federal regulations, requirements, and guidance.

# Allowable and Unallowable Expenditures

- Expenditures MUST:
  - Follow federal cost principles;
  - Follow procurement policies;
  - Support stated program objectives;
  - Be included in the original awarded application; and
  - Be reasonable and necessary.

# Allowable and Unallowable Expenditures

- Allowable
  - Food – ONLY for staff meetings or trainings; parent meetings or parental involvement activities; overnight field trips; and instructional programs
  - Communication
  - Personnel Services
  - Materials and Supplies
  - Consultant Services
  - Travel
  - Enrichment activities

# Allowable and Unallowable Expenditures

- Unallowable
  - Structures of any kind
  - Cash or debit card incentives or rewards
  - Advertising
  - Building, repairing, or remodeling of facilities
  - Food for students
  - Entertainment
  - Expenditures that supplant rather than supplement services or activities

# Field Trips

- Allowable
  - When directly related to educational enrichment
  - When designed to meet program objectives
- MUST be pre-approved by VDOE through submission of Field Trip Request form, no later than 30 days prior to proposed trip

# Field Trips

- Trips that are non-educational, and not directly related to student learning or program objectives are unallowable under federal regulations.
- Trips **cannot be** for **entertainment** purposes (including amusement, diversion, social activities, and ceremonials and any costs associated with the purposes; such as, tickets to events, meals, lodging, rentals, transportation).

# Field Trips

- Recreational and enrichment activities are allowable if directly related to a program objective.
  - Off-site activities must be pre-approved (Field Trip Request form)
  - Include documentation of goals and objectives addressed
  - Pre- and/or post-trip activities planned

# Questions



# 21<sup>st</sup> CCLC Contact Information

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