



COLORADO
Department of Education

So You Just Received a Grant. . . Now What?

Grants Fiscal Management Unit (GFMU)

Tricia Miller, Grants Fiscal Supervisor

Anna Friedman, Grants Fiscal Analyst

Training Goals

- Introduce participants to legal documents for federal and state grants
- Acquaint participants with financial rules and internal control requirements for managing grant funds
- Describe difference in funding timing and processes between state and federal grants
- Explain procedures for:
 - Budget revisions
 - Reimbursement requests
 - Fiscal reporting

What you receive when you are awarded a grant

- Funding Award Letter
 - Funded with changes
 - Provisional award of funds. The letter will explain what needs to be changed about the narrative or budget in order for funding to be awarded.
 - Funded
 - Notification that you will be awarded funds as indicated in the award letter for work as described in your application. This is not the official grant award document.
- Grant Award Letter (GAL)
 - This is the official notification that your organization has been awarded grant funds.

Funding is official with receipt of executed Grant Award Letter (GAL)

- Federal Funding GAL

State Agency Colorado Department of Education USDE Approved Indirect Cost Rate: 14.5% Period: 07/01/2022 – 06/30/2023	Action
Grantee	Award Information Type of Grant: Program Title: FAIN: CFDA #: State Grant Code: Federal Awarding Agency: Pass Through-Agency: Colorado Department of Education Authority: Research and Development Award: Local Match Amount:
Award Period Federal Funding Period: Performance Period (ending on Grant Expiration Date): Federal Award Date:	
Recipient Information FY21-22 Approved Restricted Indirect Cost Rate: Unique Entity Identifier: UEI Expiration Date:	
Grant Description Application as submitted for this RFA constitutes part of this agreement.	Grant Amount Current Award Amount: \$
Exhibits and Order of Precedence The following Exhibits and attachments are included with this Agreement: <ol style="list-style-type: none"> Exhibit A, Statement of Work. Exhibit B, Budget. Exhibit C, Federal Provisions. Exhibit D, PII Certification Exhibit E, Construction (if applicable) In the event of a conflict or inconsistency between this Agreement and any Exhibit or attachment, such conflict or inconsistency shall be resolved by reference to the documents in the following order of priority: <ol style="list-style-type: none"> Exhibit C, Federal Provisions Exhibit E, Construction Exhibit E Colorado Special Provisions in section 18 of the terms and conditions of this Agreement. The provisions of the other sections of the main body of this Agreement. Exhibit A, Statement of Work. Exhibit D, PII Certification Exhibit B, Budget. 	
Regulations: CFR Part 200, EDGAR As Applicable, 2 CFR As Applicable Applicable Federal Attachments, Regulations and Requirements are required to be followed and adhered to and can be located at: http://www.cde.state.co.us/cdefisgrant/federalattachments	

- State Agency
- Action
- Grantee
- Award Period
- Recipient Information
- Award Information
- Grant Description
- Grant Amount
- Exhibits and Order of Precedence
- Regulations



Funding is official with receipt of executed Grant Award Letter (GAL)

- Federal Funding GAL

State Agency Colorado Department of Education USDE Approved Indirect Cost Rate: 14.5% Period: 07/01/2022 – 06/30/2023	Action
Grantee	Award Information Type of Grant: Program Title: FAIN: CFDA #: State Grant Code: Federal Awarding Agency: Pass Through-Agency: Colorado Department of Education Authority: Research and Development Award: Local Match Amount:
Award Period Federal Funding Period: Performance Period (ending on Grant Expiration Date): Federal Award Date:	
Recipient Information FY21-22 Approved Restricted Indirect Cost Rate: Unique Entity Identifier: UEI Expiration Date:	
Grant Description Application as submitted for this RFA constitutes part of this agreement.	Grant Amount Current Award Amount: \$
Exhibits and Order of Precedence The following Exhibits and attachments are included with this Agreement: <ol style="list-style-type: none"> Exhibit A, Statement of Work. Exhibit B, Budget. Exhibit C, Federal Provisions. Exhibit D, PII Certification Exhibit E, Construction (if applicable) In the event of a conflict or inconsistency between this Agreement and any Exhibit or attachment, such conflict or inconsistency shall be resolved by reference to the documents in the following order of priority: <ol style="list-style-type: none"> Exhibit C, Federal Provisions Exhibit E, Construction Exhibit E Colorado Special Provisions in section 18 of the terms and conditions of this Agreement. The provisions of the other sections of the main body of this Agreement. Exhibit A, Statement of Work. Exhibit D, PII Certification Exhibit B, Budget. 	
Regulations: CFR Part 200, EDGAR, As Applicable, 2 CFR, As Applicable Applicable Federal Attachments, Regulations and Requirements are required to be followed and adhered to and can be located at: http://www.cde.state.co.us/cdefisgrant/federalattachments	

- State Agency
 - CDE indirect cost rate; this is not the rate your organization uses if you are claiming indirect costs. Your organization should have its own rate
- Action
 - Initial or supplemental award (if the statement of work changes)
- Grantee
 - The 4-digit code and name of your organization as registered for your UEI
- Award Period
 - Funding Period:
 - Period of time in which funds can be expended or costs incurred.
 - Performance Period:
 - Total estimated award period.
 - May include more than one funding period.
 - Performance period does not commit funding beyond the current approved budget period.
- Recipient Information:
 - The approved indirect cost rate for your organization
 - You Unique Entity ID (UEI)
 - Expiration Date: Expiration of your registration on SAM.gov



Funding is official with receipt of executed Grant Award Letter (GAL)

- Federal Funding GAL

State Agency Colorado Department of Education USDE Approved Indirect Cost Rate: 14.5% Period: 07/01/2022 – 06/30/2023	Action
Grantee	Award Information Type of Grant: Program Title: FAIN: CFDA #: State Grant Code: Federal Awarding Agency: Pass Through Agency: Colorado Department of Education Authority: Research and Development Award: Local Match Amount:
Award Period Federal Funding Period: Performance Period (ending on Grant Expiration Date): Federal Award Date:	
Recipient Information FY21-22 Approved Restricted Indirect Cost Rate: Unique Entity Identifier: UEI Expiration Date:	
Grant Description Application as submitted for this RFA constitutes part of this agreement.	Grant Amount Current Award Amount: \$
Exhibits and Order of Precedence The following Exhibits and attachments are included with this Agreement: <ol style="list-style-type: none"> Exhibit A, Statement of Work. Exhibit B, Budget. Exhibit C, Federal Provisions. Exhibit D, PII Certification Exhibit E, Construction (if applicable) In the event of a conflict or inconsistency between this Agreement and any Exhibit or attachment, such conflict or inconsistency shall be resolved by reference to the documents in the following order of priority: <ol style="list-style-type: none"> Exhibit C, Federal Provisions Exhibit E, Construction Exhibit E Colorado Special Provisions in section 18 of the terms and conditions of this Agreement. The provisions of the other sections of the main body of this Agreement. Exhibit A, Statement of Work. Exhibit D, PII Certification Exhibit B, Budget. 	
Regulations: CFR Part 200, EDGAR As Applicable, 2 CFR As Applicable Applicable Federal Attachments, Regulations and Requirements are required to be followed and adhered to and can be located at: http://www.cde.state.co.us/cdefisgrant/federalattachments	

- Award Information

- Type of grant: Competitive
- Program Title
- FAIN, CFDA: Federal identification codes for the funding
- State Grant Code: 4-digit code assigned by CDE
- Federal Awarding Agency
- Pass Through Agency: CDE
- Authority: Public law or statute under which the grant program was created
- Research & Development
- Local Match Amount

- Grant Description

- Grant Amount

- Exhibits and Order of Precedence

- Financial rules and grant guidance

- Regulations



Differences between Federal and State Grants

- Federal grants
 - Created and appropriated through an act of U.S. Congress
 - Codified in federal law
 - Governed by Uniform Grant Guidance – 2 CFR 200 and Education Department General Administrative Regulations (EDGAR)
 - **Supplement not supplant**
- State grants
 - Created and appropriated through an act of state congress
 - Codified in Colorado Revised Statutes (C.R.S.)
 - Governed by state fiscal rules

Navigating 2 CFR 200

Title 2 – Code of Federal Regulations –Part 200

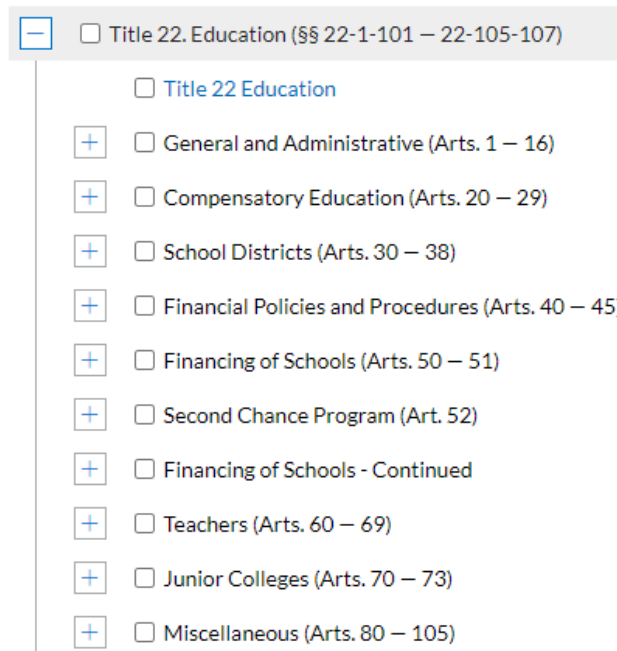
- Provides and establishes uniform administrative requirements, cost principles, and audit requirements.
- IN GENERAL: if it does not appear as a rule in a specific piece of legislation, **CDE Fiscal rules defer to the 2 CFR 200**

▼ **Title 2** Grants and Agreements
▼ **Subtitle A** Office of Management and Budget Guidance for Grants and Agreements
▼ **Chapter II** Office of Management and Budget Guidance
▼ **Part 200** Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
 Subpart A Acronyms and Definitions
 Subpart B General Provisions
 Subpart C Pre-Federal Award Requirements and Contents of Federal Awards
 Subpart D Post Federal Award Requirements
 Subpart E Cost Principles
 Subpart F Audit Requirements

Navigating the Colorado Revised Statutes

The Colorado Revised Statutes (C.R.S.) are the laws passed by the Colorado General Assembly. Every law is assigned an alphanumerical identifier you can use to look it up.

- The C.R.S. can be found on the Colorado General Assembly via LexisNexis in publication or online.



Request for Application (RFA)

- Request for Applications (RFA)
 - Purpose of grant program
 - Available funds and duration of grant
 - Allowable use of funds
 - Evaluation and reporting

Cost Principles

- **Necessary**
 - is the cost **NECESSARY** for the grant's performance?
 - is the cost **NECESSARY** for your organization's operations?
 - did you comply with your organization's policies in incurring the cost or charge?
- **Reasonable**
 - is the associated dollar amount prudent?
 - is the associated dollar amount consistent with other costs, grants, organizations?
- **Allocable**
 - is the cost **DIRECTLY ALLOCABLE** to the grant?
 - *Indirect Costs are allowable under Federal Grants

Internal Control Requirements

- **Financial Management (2 CFR 200.302)**
 - The financial management system of each non-Federal entity must provide for the following:
 - Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received.
 - Records that identify adequately the source and application of funds for federally-funded activities.
 - Effective control over, and accountability for, all funds, property, and other assets.
 - Comparison of expenditures with budget amounts for each Federal award.
- **Internal Controls (2 CFR 200.303)**
 - Segregation of duties:
 - Segregation of duties helps prevent fraud, waste, and abuse in the internal control system.
 - If segregation of duties is not practical because of limited personnel or other factors, management must design alternative control activities to address the risk of fraud, waste, or abuse in the operational process.

Funding – Timing and Process

- Forward-Funded
 - Most state grants
 - Funds are distributed once the GAL is finalized
 - Funds not expended during the performance period may be required to be returned to CDE pending end of year review
- Reimbursement-Based
 - Federal grants
 - Funds must be expended by organization before any funds are distributed
 - Funds are distributed using the Request for Funds (RFF) process

Request for Funds (RFF) Reimbursement Process

- Online through CDE website:

<https://www.cde.state.co.us/cdefisgrant/requestforfundsforms>

- RFFs are processed once each month.
- Timelines for submission differ based on the type of grant.
- Each organization requesting funds must have an authorized Representative
 - This is the equivalent to an electronic signature verifying accuracy of submission and must not be shared.
 - This must a different person than the person who tracks the expenses and prepares the RFF (segregation of duties).

Grant Type	Link	RFF Due Date
<ul style="list-style-type: none"> • Consolidated Federal Programs (ESSA) • Connecting Colorado Students • Elementary & Secondary School Emergency Relief (ESSER): <ul style="list-style-type: none"> ◦ ESSER ◦ ESSER Supplemental ◦ ESSER II ◦ ESSER II Supplemental ◦ American Rescue Plan ESSER III • Governor's Emergency Education Relief Fund (GEER) • GEERS Quality Teacher • EANS (Emergency Aid to Non-Public Schools) 	<p>Request Funds for ESSA, CCSG, ESSER, GEER, Quality Teacher or EANS</p>	1st of the month
<ul style="list-style-type: none"> • Empowering Action for School Improvement (EASI) 	<p>Request Funds for EASI</p>	15th of the month
<ul style="list-style-type: none"> • Individuals with Disabilities Act (IDEA) • ESSER II Supplemental for AUs 	<p>Request Funds for IDEA & ESSER II Supplemental for AUs</p>	1st of the month
<ul style="list-style-type: none"> • All Competitive Grants 	<p>Request Funds for All Competitive Grants</p>	15th of the month

Formsite RFF Resources

- [Request for Funds Process Overview](#)
- [Formsite Navigation - Request for Funds](#) (how to access & complete the electronic RFFs)
- [Authorized Representative Designation Form](#)
- [Formsite RFF Process Tutorial](#)
- [EASI RFF Process Tutorial Video](#)
- [EASI RFF Required Support Documentation](#)
- [EASI RFF Process PPT](#)



Budget Revisions

- When is a budget revision required?
 - Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).
 - Change in a key person specified in the application or the Federal award.
 - The amount of funds the recipient wants to transfer among direct cost categories or programs exceeds 10% of the total budget (2 CFR 200.308).
 - The “total budget” to which this applies is to be determined by CDE for the specific grant program. Generally, a revision is required if more than 10% of the total budget of a cost category is being changed.
 - Process and timeline for submitting budget revision requests are to be determined by CDE for the specific grant program.

Financial Reporting – IFR/AFR

- **Mid-Year/Interim Financial Report (IFR):**
 - Typically* due after the mid-point of the grant performance period.
 - Requires a detailed General Ledger to show spending to date.
- **End-of-Year/Annual Financial Report (AFR):**
 - Typically* due 60-90 days after the grant performance period ends.
 - Requires a detailed General Ledger and AFR workbook (provided to you from your Fiscal Analyst).
- **Grant Close-Out:**
 - At the expiration of the grant, a final close-out of financial and programmatic activities will be performed (dependent on Program).

Continuation Process

For multi-year grants, the Continuation Process begins in the spring and often follows this cycle:

- Continuation Budget submission
 - Including any carryover if allowed
- Grant Award Letter (GAL) & disbursement
- Budget revisions (ongoing)
- IFR
- AFR

Who do I reach out to?

Your Program Manager/Specialist and Grants Fiscal Analyst work closely together to ensure your success throughout the grant cycle. However, they play different roles:

Program Manager/Specialist:

- Reviews Budgets for content eligibility*
- Provides ongoing support for program activities
- Performs site visits
- Prepares Application process (RFP/RFA)

Grants Fiscal Analyst:

- Technical Assistance on your Budget Workbook
- AFR/IFR Submissions
- Grant Award Letter (GAL)/Amendments
- Payments/Disbursements

Helpful Links

- 2 CFR 200 - <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II>
- EDGAR - (34 CFR) - <https://www.ecfr.gov/current/title-34>
- Colorado Revised Statutes - <https://leg.colorado.gov/colorado-revised-statutes> (will link to LexisNexis)
- CDE Federal Attachments - <http://www.cde.state.co.us/cdefisgrant/federalattachments>
- CDE Chart of Accounts - <https://www.cde.state.co.us/cdefinance/sfcoa>
- Request for Funds - <https://www.cde.state.co.us/cdefisgrant/requestforfundsforms>
- Grant Report Submission - <https://app.smartsheet.com/b/form/702de089fc6b45ac97c31f343c8f745f>

Tricia Miller

Grants Fiscal Supervisor

miller_t@cde.state.co.us

Anna Friedman

Grants Fiscal Analyst

friedman_a@cde.state.co.us