



**GLOBALLY
PREPARED**

**Early Childhood Innovative
Literacy Program (ECILP)**

Notice of Funding

Opportunity:

Subawards & Budgets

May 10, 2024

Administration of Grants: Key Terms

- **Assurances:** Conditions for subrecipient acceptance of, receipt of, and expenditure of state or federal funds provided as a subaward that includes state (or federal), financial, and program assurances.
- **ePAGE:** Electronic Plans, Applications, Grants, and Expenditures (ePAGE) is the electronic platform used by NDE for online grants management activities, including management of subaward budgets and revisions, requests for reimbursement, and final financial reporting.
- **Funding Period (Period of Performance):** The timeframe, expressed as a start and end date, for which the subaward is effective and during which approved expenditures may be incurred.
- **Nevada Administrative Code (NAC):** State of Nevada regulations.
- **Nevada Revised Statutes (NRS):** State of Nevada laws, also called statutes.
- **Notice of Funding Opportunity (NOFO):** A formally issued announcement regarding an upcoming opportunity to apply for pass-through funding from the Nevada Department of Education (NDE) and includes eligibility and evaluation criteria as well as information about the purposes and goals of the specific grant funding, the application process, including submission requirements and deadlines, opportunities for technical assistance, and expected timelines..

Administration of Grants: Key Terms, continued

- **Pre-Award Assessment:** The Pre-Award Assessment (PAA) is a financial-based risk assessment which must be completed for all subrecipients prior to entering into a subaward agreement. The results of the PAA are used for financial monitoring purposes, including identification of technical assistance and supports specific to each subrecipient.
- **Subaward:** An award of financial assistance provided by a pass-through entity (in this case the Nevada Department of Education) to a subrecipient entity for the subrecipient to carry out the terms of the originating award and as agreed upon via state or federal assurances.
- **Subrecipient:** A non-federal entity that receives a subaward from a pass-through entity to carry out the terms of the originating award; the term does not include an individual that is a beneficiary of the program.
- **Unique Entity Identifier (UEI):** The Unique Entity Identifier (UEI) number replaced the Data Universal Numbering System (DUNS) number effective April 2022 and is required for all subrecipient entities, pursuant to 2 CFR 200. The UEI is assigned via [SAM.gov](https://sam.gov).
- **Vendor Number:** The vendor number is assigned by the [State Controller's Office](#) when an organization submits a vendor registration form, which process is required for all payees of the state. Registration as a vendor is required prior to and enables payment by a state agency to an external organization, including subrecipient entities. Changes or updates to any information submitted through the vendor registration process, including changes to bank account information, must be provided to the Controller's Office in order to ensure receipt of payments.

Administration of Grants: Federal Regulations

- In 2014 the U.S. Office of Management and Budget (OMB) combined and codified the multiple documents known as circulars for administering and managing federal grant funds into the Code of Federal Regulations, Title 2, section 200 (2 CFR 200).
 - This new super circular, known as the Uniform Guidance is applicable to all funding received after December 2014.
 - The Uniform Guidance is available online at [2 CFR Part 200](#).
- Federal agencies must abide by regulations described in the Code of Federal Regulations (C.F.R.).
- State agencies, by accepting federal funds, agree to meet the requirements described in these regulations.
- As pass-through entities (PTEs), state agencies may add to or modify the existing federal requirements for subawards; however, in order to comply with federal mandates, state additions and/or modifications may only increase the restrictiveness of federal requirements.

Administration of Grants: State Resources

- The [Nevada Governor's Office of Federal Assistance](#) (formerly known as the Nevada Grant Office) provides support to state agencies and publishes a number of helpful resources to support compliance with federal and state policies and regulations that pertain to the administration of grants and subawards.
- These resources include:
 - ✓ [Nevada Grant Manual](#)
 - ✓ [Nevada Grant Policy Manual](#)
 - ✓ [Uniform Guidance Summary Updates](#)
- The state's [Department of Administration](#) maintains the [State Administrative Manual](#), which also includes essential information and policies that govern subawards

Administration of Grants: State Policies & Regulations

- Although not codified into one single statute, several statutes direct state agencies in the management and administration of grant funds.
- Similar to federal agencies, state agencies will apply regulations and requirements to grant funding based on the program authority and the legislative intent when the law came into effect.
- The [State Administrative Manual \(SAM\)](#) is a compilation of policy statements to guide the internal operations of state government.
- These policies are based on statute or other approved regulations.

Overview of the Grant Process

- The Nevada Department of Education (NDE) is the pass-through entity for a variety of federal grant funding sources, which includes entitlement funding as well as competitive grant funding.
- NDE is also charged with administering state grant funding, as mandated by the Legislature.
- Upon receiving a Grant Award Notice (GAN) or an appropriation of state funding, NDE begins the process of awarding funding to subrecipients through the subaward process.
- The subaward process is governed by the [Nevada Grant Manual](#), the [Nevada Grant Policy Manual](#), and the [State Administrative Manual \(SAM\)](#), all of which are informed by the Uniform Guidance ([2 CFR 200](#)), Nevada Revised Statutes (state laws), and Nevada Administrative Code (state regulations).
 - *SAM Section 3022*: Grant agreements must be amended whenever changes to the original approved document occurs.
 - *SAM Section 3022*: State agencies acting as pass-through entities become subject to the responsibility of monitoring subrecipients for compliance with applicable federal and state requirements for grants.

Thank you!

The Grants Management Unit (GMU) utilizes a universal email address for all grant related inquiries and communication:

grantsinfo@doe.nv.gov

Distribution of Subawards

- Many state agencies in Nevada function as a pass-through entity (PTE), or prime recipient, distributing awarded funding to subrecipients for implementation.
- Two options are open to a state agency when subawarding to subrecipients:
 - A. As a PTE, the agency may distribute the funds to subrecipients through a competitive process for implementation. The award may or may not allocate a percentage of the funds to the PTE for administering the subaward.
 - B. As a PTE, the agency may distribute funds to subrecipients in a non-competitive manner. The award document will indicate if any percentage of the total amount awarded may be used by the PTE to administer the subaward.

Source: [Nevada Grant Manual](#) (pg. 27)

Distribution of Subawards Option A: Competitive

- Under option A, the state agency receives an award to support other entities (e.g., state agencies, local governments, non-profits) that will enhance, execute, or pilot a program.
- These other entities, the potential subrecipients, must compete for the funding.
- In this case, the state agency will create a Notice of Funding Opportunity (NOFO) and distribute it to potential subrecipients.
- When all of the proposals (also called applications) are received, the state agency will evaluate and rank each proposal based on a set of criteria. This evaluation is generally done through a committee, board, or group with subject matter expertise related to the program.
 - See policy 088-005 “Subaward Competitive Review Criteria” in the Nevada Grant Policy Manual for more information about ranking and evaluating proposals.

Source: [Nevada Grant Manual](#) (pg. 27)

Distribution of Subawards Option B: Non-Competitive

- Under option B, the state agency receives an award to support other entities (e.g., state agencies, local governments, non-profits) that will enhance, execute, or pilot a program.
- These other entities, the subrecipients, receive a subaward.
- The subrecipients and distribution of funds is often pre-determined in the federal grant application, or is included in the GAN or legislative mandate, and is executed in a non-competitive manner through a formula, equal amounts, established and pre-negotiated amounts, etc.

Source: [Nevada Grant Manual](#) (pg. 27)

Payments/Reimbursement to Subrecipients

- The state agency must specify the method and schedule of payments to subrecipients for each grant **in the subaward agreement**.
 - Subaward payments may not be issued until the funds are encumbered and the **subaward agreement is fully executed**.
 - NDE operates on a reimbursement basis for making grant payments on subawards.
- Subrecipients' requests for reimbursement must correspond to the line items in the **approved grant budget** (i.e., personnel costs, indirect costs, equipment costs) and include documentation for all expenditures (i.e., a copy of the General Ledger).
 - The state's authorized representative or their designee is responsible for the review of each request for reimbursement to determine allowability, reasonableness, and whether or not the grant received the benefit of the expenditure.
 - This is measured against the approved grant budget, grant expenditures to-date, and the latest grant performance report before approving payment.
- The subrecipient must register with the State Controller as a **vendor** to receive payments from any state agency (PTE).

Source: [Nevada Grant Manual](#) (pg. 29)

The Subaward Packet

The [Nevada Grant Policy Manual](#) dictates the required information that the subaward packet must contain, including but not limited to:

- Subrecipient name, contact information, and Unique Entity Identifier (UEI)
- Name of the awarding agency, GAN number, and CFDA number (if federal funding)
- Period of performance (funding period), start and end date
- Amount of funding committed to the subrecipient
- Specific scope of work
- Information about how grant payments will be made (i.e., Requests for Reimbursement)
- Closeout terms and conditions (i.e., Final Financial Reports)
- Standard language and assurances

Source: [Nevada Grant Policy Manual](#) (pg. 47)

Subaward Packet: Process for Completion

- Once the subaward packet/package has been created, it is issued to the subrecipient for execution (completion and signatures).
- The state agency must then compile and review the completed and executed grant agreement (subaward) package.
- Incomplete subaward packages must be returned for completion.
- The state agency must ensure that the authorized representative for the state agency or PTE signs the necessary and appropriate forms to fully complete the grant agreement before releasing funds.
- Any changes made to the terms of the grant agreement must be made via a fully-executed amendment or other legally-approved method.

Source: [Nevada Grant Policy Manual](#) (pg. 49)

Subawards at NDE: Required Components

- All subawards that are issued by NDE to subrecipient entities must, at minimum, include the following components:
 1. Notice of Award
 2. Scope of Work
 3. Approved budget
 4. Assurances (state or federal)
- The subaward packet may also contain:
 - *A Retroactive Memo*, which allows the funding period to be retroactive to a start date that pre-dates the actual completion of a fully executed subaward (the date that the final NDE signature is added to the Notice of Award)
 - Programmatic assurances
 - Additional required documents specific to the particular grant/funding stream

Amending a Subaward

- “Because fully executed grant agreements and grant agreement amendments are legally binding documents, it is the policy of the state to document changes to a grant agreement using a fully executed grant agreement amendment.”
- Grant agreements may be amended only when the purpose of the amendment is similar to the purpose of the grant agreement, and when the duties of the recipient are within the scope of the approved original request for proposal.
- Use a grant agreement amendment whenever there are changes to the originally approved obligation, compensation or the expiration date.
- Grant agreement attachments and exhibits may also be revised as part of an amendment.
- All amendments must be numbered sequentially and approved in the same manner as the original grant agreement.

Source: [Nevada Grant Policy Manual](#) (pg. 52)

Subawards at NDE: Paper vs ePAGE

- NDE issues subawards via traditional paper processes and documents, as well as through the Department's online grants management system (ePAGE)
- The information that is collected and required for all subawards issued by NDE is included in **all** subawards, regardless of if they are issued via paper or through ePAGE
- Acknowledgement, agreement, and attestation through the online grants management system is indicated through the various steps included in the submission workflow processes that are built into each application within ePAGE
 - Each authorized individual that completes those steps in ePAGE is electronically “signing” in the same way that they would if they were directly signing the documents that are included in paper subawards

ePAGE: General State Grant Assurances

GENERAL STATE GRANT ASSURANCES

* The RECIPIENT assures that if awarded a grant or contract:

The State Agency shall hold the RECIPIENT to the provisions within the applicable Nevada Revised Statute (NRS) that govern the funds passed through the Nevada Department of Education (NDE) to the RECIPIENT.

STATE REGULATIONS

The Nevada Department of Education (NDE), which administers the funds and program, shall hold the RECIPIENT to the following provisions:

1. The RECIPIENT assumes full responsibility for the overall program, which includes, but is not limited to fiscal administration, timely submission of required reports, program management including personnel, and meeting the goals and objectives in the approved grant award.
2. The RECIPIENT agrees to fully comply with evaluation and audit teams that will evaluate the effectiveness of this grant. Noncompliance may affect the RECIPIENT'S eligibility for future awards from NDE or result in forfeiture of remaining funds.
3. The RECIPIENT agrees that monthly Requests for Funds (RFF) are due to the NDE by the 15th of each month for expenditures incurred in previous month. The final RFF must be submitted no more than 21 calendar days after the period of performance has ended. Failure to comply with these requirements may result in denial of the RFF.
4. Expenditures cannot exceed the approved budget in any object code (category). All requests for cost or no-cost budget amendments must be made in writing and approved prior to expenditure of funds. Any changes to the object code budget must be approved by NDE prior to expenses being incurred. NDE reserves the right to deny reimbursement for any amount exceeding the previously approved budget for each object code. Budget amendments may be accepted up to 60 calendar days prior to the end date of the grant period of performance and should not occur more than once per quarter.
5. The RECIPIENT will submit the Final Financial Reports to the NDE within 30 calendar days after the period of performance has ended. Failure to comply with this requirement may result in ineligibility for future grant awards from NDE.
6. The RECIPIENT agrees to comply with NDE's requirement to submit supporting source documentation with reimbursement requests to demonstrate that all costs charged to state grants are allowable.
7. All documentation, such as invoices or contracts, etc., should be maintained at the RECIPIENT's principle place of business and readily available for examination upon request. If not, the RECIPIENT must bear the cost of making original documents available for examination by the State. RECIPIENTS generally must retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of a grant or may reasonably be considered pertinent to a grant for a period of 3 years from the date the annual FFR is submitted to NDE.
8. Personnel employed, such as teachers and instructional aides, by the RECIPIENT or personnel contracted to provide services to the RECIPIENT shall be certified pursuant to the provisions of NRS 386.590 (as amended by Senate Bill 509 of the 2015 Session of the Nevada Legislature, Chapter 238, Statutes of Nevada (2015)).
9. The RECIPIENT shall maintain effective control and accountability for all grant funds, property, and other assets. Good internal control necessitates that fiscal responsibilities be clearly established. Accounting functions should be separated to the fullest extent possible, so that no one person authorizes, executes, and approves the same transaction. Policies covering personnel and accounting

NDE Notice of Award: General Information

- The first section of the *Notice of Award* includes all of the required information regarding the subaward agreement, as outlined in the Nevada Grant Policy Manual

1. Name and Address of Recipient/Subrecipient:	2. Project Number:
	3. Amount of Sub-grant Award:
	4. Sub-grant Award Period of Performance:
5. Unique Entity Identifier:	6. Program: State <input type="checkbox"/> Federal <input type="checkbox"/>
7. Vendor Number: GL:	8. Grant: () New -OR- () Revised
9. Nevada Department of Education Education Program Professional: Name: Phone: Email: Assistant Director: Name: Phone: Email: Grants and Project Analyst: Name: Phone: Email:	10. Federal Awarding Agency: 11. Federal Grant Award Date to NDE by Federal Agency: 12. Federal Award (GAN) Project Title: 13. Federal Award Identification Number (FAIN): 14. CFDA Number: 15. Is this sub-grant award for research and development? () Yes -OR- () No 16. Indirect Cost Rate N/A () -OR- _____% ()
17. Project Title:	

NDE Notice of Award: Terms and Conditions

- The Terms and Conditions included in the *Notice of Award* outline the additional documents that must be included in the subaward packet

20. Terms and Conditions:

In accepting these funds, it is understood that:

- A. Expenditures must comply with appropriate state and/or federal regulations.
- B. This sub-grant award is subject to the availability of funds.
- C. The recipient agrees to adhere to State and federal grant rules, policies and procedures.
- D. The recipient agrees to comply with all requirements incorporated into this sub-grant award:
 - Attachment AA – Scope of Work and Deliverables
 - Attachment BB – Budget
 - Attachment CC - Federal (or State) Assurances
 - Attachment DD – Budget Amendment with number (when applicable)
- E. The recipient agrees to submit all information and reports as NDE may deem necessary for effective administration of the project cited on line 17 under the grant authority cited herein.
- F. The recipient agrees that Request for Reimbursement (RFR) must be submitted by the 15th of each month for expenditures incurred in previous month. The final RFF must be submitted no more than 21 calendar days after the sub-grant award period of performance has ended. Funds not committed for expenditure by the last day of the sub-grant award period of performance will revert to NDE after all payments have been made. Failure to comply with these requirements may result in denial of the RFF.

NDE Notice of Award: Requests for Reimbursement

- The Terms and Conditions included in the *Notice of Award* also provide the required information regarding Requests for Reimbursement

20. Terms and Conditions:

In accepting these funds, it is understood that:

- A. Expenditures must comply with appropriate state and/or federal regulations.
- B. This sub-grant award is subject to the availability of funds.
- C. The recipient agrees to adhere to State and federal grant rules, policies and procedures.
- D. The recipient agrees to comply with all requirements incorporated into this sub-grant award:
Attachment AA – Scope of Work and Deliverables
Attachment BB – Budget
Attachment CC - Federal Assurances
Attachment DD – Budget Amendment with number (when applicable)
- E. The recipient agrees to submit all information and reports as NDE may deem necessary for effective administration of the project cited on line 17 under the grant authority cited herein.
- F. The recipient agrees that Request for Reimbursement (RFR) must be submitted by the 15th of each month for expenditures incurred in previous month. The final RFF must be submitted no more than 21 calendar days after the sub-grant award period of performance has ended. Funds not committed for expenditure by the last day of the sub-grant award period of performance will revert to NDE after all payments have been made. Failure to comply with these requirements may result in denial of the RFF.

NDE Notice of Award: Reversion of Funding

- The Terms and Conditions included in the *Notice of Award* outline processes for the reversion of funds not committed for expenditure by the end of the funding period

20. Terms and Conditions:

In accepting these funds, it is understood that:

- A. Expenditures must comply with appropriate state and/or federal regulations.
- B. This sub-grant award is subject to the availability of funds.
- C. The recipient agrees to adhere to State and federal grant rules, policies and procedures.
- D. The recipient agrees to comply with all requirements incorporated into this sub-grant award:
 - Attachment AA – Scope of Work and Deliverables
 - Attachment BB – Budget
 - Attachment CC - Federal (or State) Assurances
 - Attachment DD – Budget Amendment with number (when applicable)
- E. The recipient agrees to submit all information and reports as NDE may deem necessary for effective administration of the project cited on line 17 under the grant authority cited herein.
- F. The recipient agrees that Request for Reimbursement (RFR) must be submitted by the 15th of each month for expenditures incurred in previous month. The final RFF must be submitted no more than 21 calendar days after the sub-grant award period of performance has ended. Funds not committed for expenditure by the last day of the sub-grant award period of performance will revert to NDE after all payments have been made. Failure to comply with these requirements may result in denial of the RFF.

NDE Notice of Award: Budget Amendments

- The Terms and Conditions included in the *Notice of Award* set limitations for expenditures by object code, and outline processes and deadlines for budget revisions

- G. Expenditures cannot exceed the approved budget in any object code (category). The recipient agrees to submit all requests for budget amendments in writing for approval prior to expending the funds. Any changes to the object code budget must be approved by NDE prior to expenses being incurred. NDE reserves the right to deny reimbursement for any amount exceeding the previously approved budget for each object code. Budget amendments will be accepted up to 60 calendar days prior to the end date of the sub-grant award period of performance and should not occur more than once per quarter.
- H. The recipient agrees to submit the Final Financial Report (FFR) to the NDE by [mm.dd.yyyy]
- I. The recipient agrees to fully cooperate with NDE grant activities including, but not limited to, utilization management reviews, program compliance monitoring, reporting requirements, desktop or onsite audits and evaluation studies as required.
- J. For State and federally funded sub-grant awards, as applicable, the recipient agrees that a federal awarding agency, the Inspectors General, the Comptroller General of the United States, the State or any of their authorized representatives have the right of access to any documents, papers, or other records which are pertinent to the sub-grant award in order to make audits, examinations, excerpts, and transcripts. This right also includes timely and reasonable access to the recipient personnel for the purpose of interview and discussion related to such documents.

NDE Notice of Award: Final Financial Reporting

- The Terms and Conditions included in the *Notice of Award* includes the deadline for submission of the Final Financial Report (FFR)
 - State funding: this will always be 30 days after the funding period ends
 - Federal funding: for FY23 this will be 60 days after the funding period ends

G. Expenditures cannot exceed the approved budget in any object code (category). The recipient agrees to submit all requests for budget amendments in writing for approval prior to expending the funds. Any changes to the object code budget must be approved by NDE prior to expenses being incurred. NDE reserves the right to deny reimbursement for any amount exceeding the previously approved budget for each object code. Budget amendments will be accepted up to 60 calendar days prior to the end date of the sub-grant award period of performance and should not occur more than once per quarter.

H. **The recipient agrees to submit the Final Financial Report (FFR) to the NDE by [mm.dd.yyyy]**

I. The recipient agrees to fully cooperate with NDE grant activities including, but not limited to, utilization management reviews, program compliance monitoring, reporting requirements, desktop or onsite audits and evaluation studies as required.

J. For State and federally funded sub-grant awards, as applicable, the recipient agrees that a federal awarding agency, the Inspectors General, the Comptroller General of the United States, the State or any of their authorized representatives have the right of access to any documents, papers, or other records which are pertinent to the sub-grant award in order to make audits, examinations, excerpts, and transcripts. This right also includes timely and reasonable access to the recipient personnel for the purpose of interview and discussion related to such documents.

NDE Notice of Award: Signatures

- The Signatures portion of the *Notice of Award* identifies the individuals, by name and title, that must sign the Notice of Award prior to the subaward becoming fully executed

20. Signatures	
Authorized Recipient Representative / Title Name:	
Authorized Recipient Representative Signature:	Date:
Nevada Department of Education Program Representative Name:	
Nevada Department of Education Program Representative Signature:	Date:
Nevada Department of Education Deputy Superintendent for the Student Investment Division Name:	
Nevada Department of Education Deputy Superintendent for the Student Investment Division Signature:	Date:

NDE Notice of Award: Budget Information

- The final section of the *Notice of Award* provides Accounting Data that is necessary for the fiscal management of the subaward funding

21. Accounting Data			
State Legislative Bill or NDE Federal Common Accounting Number (CAN)/ Budget and Category	Amount of this sub-grant award action	Amount Previously Awarded	Total Awarded to Date
State Legislative Bill/CAN: Budget: Category:	\$	\$	\$
State Legislative Bill/CAN: Budget: Category:	\$	\$	\$

ePAGE: ECILP Program Assurances (Opportunity #1)

STATE REGULATIONS

Shall hold the SUBGRANTEE to the provisions established by the STATE AGENCY which govern the funds and program:

1.	All services offered through this program shall be voluntary and optional for children and their parents. Parents must request the services for their child or children. No action will be taken upon referral without the request for services.
2.	To receive services funded by this program, children must meet the criteria set forth by Nevada Department of Education (NDE); children must be 3 or 4-years-old whose family's household income does not exceed 250% (Federal Poverty Level) FPL; be 3 or 4-years-old with an Individualized Education Plan (IEP) - eligibility by FPL is not required; OR be 3 or 4-years-old and have behavioral and/or social emotional needs documented by a health professional - eligibility by FPL is not required.
3.	Each pre-kindergarten (pre-k) education program shall contain the following components (either paid for out of requested funds or through in-kind contribution/collaboration with partners):
(a)	Employ at least one teacher per classroom who has a bachelor's degree or higher in early childhood education and compensate those teachers with pay and benefits similar to those provided to licensed teachers by the school district in which the prekindergarten program is located OR have a 5.2 or higher on Nevada Registry Career Ladder;
(b)	Provide instruction in pre-kindergarten for at least 25 hours each week for the entire school year;
(c)	Utilize a comprehensive curriculum and assessment for pre-kindergarten that is aligned to any standards of content and performance established for prekindergarten pursuant to NRS 389.520;
(d)	For 4-year-olds, maintain the class size at not more than 20 pupils and ratio of not more than 10 pupils for each adult with supervision in the classroom (NAEYC guidelines). For 3-year-olds, the ratio is 16:2;
(e)	Participate in any evaluation of the program or the pupils who participate in the program that is prescribed by the regulations adopted pursuant to Chapter 387 of the Nevada Revised Statutes (NRS) and as revised by SB84 of the 2019 Session Section 5 of this act;
(f)	Effectively engage the parents or guardians of pupils and participate in any evaluation of such engagement that is required by the regulations adopted pursuant to Chapter 387 of the NRS and as revised by SB84 of the 2019 Session Section 5 of this act;
(g)	Serve pupils with disabilities at a rate that is not less than the percentage of pupils in this State or in the United States, whichever is greater, who are 4 years of age at the beginning of the school year who receive services funded pursuant to 20 U.S.C. § 1419;
(h)	Ensure that the percentage of pupils with disabilities in each class is less than 49 percent of the total number of pupils;
(i)	Provide appropriate individualized accommodations and supports for pupils with disabilities;

NDE Subawards: Scope of Work

- The Scope of Work is provided by the team within the Programs office at NDE that is responsible for the programmatic management of each subgrant
- The Scope of Work defines the purpose and goals of the grant funding, including expected deliverables or outcomes, as well as allowable and anticipated activities and strategies that the subrecipient is expected to accomplish through the expenditures identified in the subaward budget
 - This is often defined by the GAN, enabling legislation, or the Work Program as approved by the Interim Finance Committee of the Nevada Legislature
- The Scope of Work may be customized by subrecipient, as deemed allowable or appropriate by the Programs team

NDE Subawards: Budget

- The budget must be signed/dated by the subrecipient prior to submission to NDE for review and approval
 - If corrections or changes are required, the subrecipient must re-sign the budget prior to resubmission
- The Programs team reviews the budget first, including a review to ensure that all proposed expenditures meet grant requirements for allowability
- The Grants Management Unit (GMU) reviews the budget to ensure that **all** calculations are correct, and that expenditures have been captured in the appropriate Object Code and Function Codes, based on NDE's Chart of Accounts
 - The GMU has published resources to support subrecipients in preparing and reviewing their budgets prior to submission for GMU review, including:
 - *FY25 Budget Preparation Guidelines & Chart of Accounts Supplemental Resource*

NDE Subawards: Assurances

- The standard General State/Federal Assurances must be signed/dated by each subrecipient prior to submission of the subaward for review and approval by NDE
- A subaward may also require programmatic specific assurances (e.g., requirements that the subrecipient include a portion of funding or in-kind as match)
- All grant assurances provide **detailed** information regarding compliance with state, federal, and programmatic requirements, including more specific information that is also addressed in the Terms and Conditions (ie., RFRs, FFRs, expenditures, budget revisions, etc.)
- The information in the Assurances is **essential** as a component of the subaward as a legal contract



Requests for Reimbursement (RFR) At a Glance

- Requests For Reimbursements (RFRs) are the mechanism by which subrecipients submit a request to be reimbursed for expenses incurred within an approved subaward budget
- RFRs have also been referred to as “requests for funds” in past years
- RFRs:
 - May only be submitted for expenditures that were included within the most current approved subaward budget
 - May only be submitted for expenditures within approved Object Codes and Function Codes
 - May not exceed the total amount of the subaward
 - Must include the required documentation and verification of paid expenditures

RFRs: Due Dates

- As outlined in the subaward documents and grant assurances, Requests for Reimbursement (RFR) are due by the 21st day of **each** month
 - Unless prior approval for quarterly submission has been approved by the Deputy Superintendent of the Student Investment Division (SID)
- This **includes** RFRs that are for zero-dollar amounts
 - As of May 15, 2022, submission of RFRs for \$0 can be submitted in ePAGE
- RFRs for expenditures through June 30th of each year are due by July 21st
 - Regardless of the funding period end date
 - Regardless of the funding source (federal, state, or private)
 - Payroll costs and associated indirect may be submitted no later than July 28th with prior permission to submit a second RFR for the month

RFRs: Required Components

- Each RFR must include a **Cover Sheet** that includes all of the following information:
 - Name of Subaward/Grant
 - Project/Grant Code
 - Subaward Funding Period/Period of Performance
 - Month for which expenditures are being requested for reimbursement
 - Accurate total dollar figures throughout
 - The requested amount matches the amount included in the supporting documentation
- Each RFR must also include a **Report of Expenditures** and supporting **back-up documentation**, including:
 - A summary General Ledger (GL) or similar report
 - In some cases, additional grant specific requirements may be identified in the subaward package (e.g., GEER funding)

RFRs: Required Authorized Signature

- Each RFR must also be **signed and dated** by an authorized representative of the subrecipient entity, which certifies that:
 - The information reported in the RFR is true and correct, and complies with all applicable Federal and state regulations.
 - The reimbursement request is for expenditures that:
 - Are reasonable, necessary, and allowable
 - Were previously approved via the budget approval process
 - Were not previously submitted for reimbursement
 - Were not paid from any other funding source

RFRs: Do's and Don'ts for Successful Submission

DO

- ✓ **Submit RFRs on time** – monthly by the 15th of the following month, unless requested and approved for quarterly submission
- ✓ **Submit complete and accurate RFRs** – total amounts requested are within approved budgeted amounts for each Object/Function Code, totals match supporting documentation, all required information is included
- ✓ **Include complete and accurate back-up documentation**
- ✓ **Sign and date** – by an authorized representative of the subrecipient entity
- ✓ **Submit via the appropriate process** – in ePAGE or via email for paper RFRs (send to: grantsinfo@doe.nv.gov)

DON'T

- ✗ Submit RFRs after the deadline – this may result in the request becoming a stale claim, which will require submission of a Stale Claim Memo and may delay payment
- ✗ Forget to sign and date – this will result in the RFR being returned and resubmitted
- ✗ Request reimbursement for expenditures outside the subaward funding period or the RFR period (month or quarter)
- ✗ Submit incomplete or inaccurate back-up documentation

Preparing the Application Budget

Chart of Accounts (CoA)

NRS 387.3035: *“The Department shall:*

- 1. Determine the apportionment of all state school money to schools of the State as prescribed by law.*
- 2. Develop for public schools of the State a **uniform system of budgeting and accounting.***

Upon approval of the State Board, the system is mandatory for all public schools in this State and must be enforced as provided in subsection 1 of NRS 387.3039.”

NAC 387.765: *“A charter school or university school for profoundly gifted pupils shall:*

- 1. Comply with generally accepted accounting principles.*
- 2. Use the chart of accounts prescribed by the Department....”*

CoA: Utilization

- Chart of Accounts (CoA) definition: *A listing of financial accounts within the accounting system of an organization.*
- Utilization of a standardized CoA is critical to achieving consistent reporting of revenues and expenditures.
 - Federal educational reporting of revenue and expenditures include:
 - Required annual reporting
 - Reported data used by the U.S. Department of Education (USED) to allocate certain federal grant funding (e.g., Title I and recent federal relief dollars)
 - State educational reporting (e.g., NRS 387/388A Report)
 - Per Pupil expenditures

FY25 Resources from GMU

- A Chart of Accounts Supplemental Resource document has been prepared to assist subrecipients of grant funding from NDE in the correct coding of expenditures within subaward budgets by Object Code and Function Code
- It was a companion resource to the documents previously published by the Student Investment Division's (SID) Grants Management Unit (GMU)
- Beginning with FY25 the Chart of Accounts Supplemental Resource has been combined with the Budget Preparation Guidelines, to provide all information within a single document
 - *FY25 Budget Preparation Guidelines & Chart of Accounts Supplemental Resource*
- This resource provides information about the content that **GMU team members** look for as they review subaward budgets

FY25 Resources from GMU

- In using the *FY25 Budget Preparation Guidelines & Chart of Accounts Supplemental Resource*, subrecipients are advised to pay special attention to *what is* required, as well as *what is not* required to be included in a subaward budget.
 - Providing all required information in as clear and concise language as possible will increase the chances of a successful budget submission that does not require corrections.
 - Including information that is not required may inadvertently increase the odds that corrections will be required, especially if the information provided is confusing or contradictory.

FY25 Resources from GMU

- The *FY25 Budget Preparation Guidelines & Chart of Accounts Supplemental Resource* document **does not** provide information for what the programmatic offices within NDE require or look for when reviewing subaward budgets
 - Programmatic teams review for allowability and compliance with programmatic elements of the particular grant funding stream
 - Programmatic teams may have additional grant specific requirements for information that must be included in the subaward budget, and which are not included in the *FY25 Budget Preparation Guidelines & Chart of Accounts Supplemental Resource* document

Overview of Budget Elements

- Budget Detail
- Budget Narrative
- Object Codes and Function Codes

Overview of Budget Elements – FY25

- There are two main components associated with each expenditure in a budget:
 - The first is the **budget detail**, including unit cost and quantity, which is solely comprised of values or numbers.
 - The second component is a **narrative portion**, which provides a written description of the values or numbers included in the budget detail.
- It may be helpful to think of the budget detail as the basic calculation for how the amount of that particular line-item was determined, and the narrative as a sort of word problem that describes that calculation in more detail.

Is everything mathematically correct?

- The math must be correct...
 - In the budget detail
 - In the narrative, whenever it is included
- Don't include math in the Narrative Description unless it is required.
 - Only include a single cost or purchase per line-item expenditure (more on the next slide)...
 - Use a benefit rates cost schedule for all Object Code 200 (Benefits) budget narratives
 - For all travel costs, include a statement that the approved GSA rate at the time the travel occurred will be used, instead of the actual rates/calculations
 - You may include a statement that costs are estimated based on current or anticipated costs, bids, or rates
- Too general of information may also trigger the need for a budget revision, if estimates are not based on accurate data
 - Including Object Code placement for supplies (above \$999 per unit, above \$4,999 per unit)
- Requests for Reimbursement must still align with information in the budget narrative

CoA: Use of Object Codes & Function Codes

- All subrecipient entities that are provided funding by NDE through a grant subaward are required to use the Chart of Accounts (CoA) for coding of expenditures as found within the subaward budget.
- Each line-item expenditure must be coded to the correct Object Code and the correct Function Code associated with the type and purpose of expenditure(s) that are included in each line-item.

FY25: Standard Set of Object/Function Codes

- Beginning with fiscal year (FY) 2023-2024, all subaward budgets will include the ability to apply a standard set of Object Codes and Function Codes for all subaward expenditures, both within the online grants management system as well as those subawards that are managed via a paper process.
- If the team from NDE with programmatic oversight of a grant wishes to limit the availability of Object and/or Function codes for a particular grant to include only those expenditures that are allowable by the grant funding, those Object Codes and Function Codes will be removed from the available options within the budgets for those subawards.

Use of Object Codes & Function Codes

- A useful thought process for coding each line-item expenditure might involve the following steps, by asking:
 1. *What type of expenditure is this?*
 - Locate within the most accurate and applicable Object Code.
 2. *What is the purpose of this expenditure?*
 - Locate within the most accurate and applicable Function Code.

CoA: Use of Function Codes

- Expenditures that have different functions must be broken out separately by Function Code, even if they share the same Object Code.
- For example, a subaward budget may include salaries for a number of different personnel, which would all be coded under Object Code (OC) 100, however if the role or services provided by those positions vary across different purposes the costs associated with those salaries must be captured in different line-items according to the function or purpose for each.
- *Example: A subrecipient plans to use funding from their grant subaward to pay for 5.0 FTE who are employees of the subrecipient entity, including 2 teachers, 1 school counselor, 1 school social worker, and 1 classroom aide. The costs associated with salaries for these 5 individuals must be coded as:*
 - *2 Teachers: Object Code 100, Function Code 1000 (Instruction)*
 - *1 School Counselor and 1 School Social Worker: Object Code 100, Function Code 2100 (Support Services – Student)*
 - *1 Classroom Aide: Object Code 100 (Salaries), Function Code 2200 (Support Services – Instruction)*

Thank you!

The Grants Management Unit (GMU) utilizes a universal email address for all grant related inquiries and communication:

grantsinfo@doe.nv.gov