

**STATE OF SOUTH CAROLINA
DEPARTMENT OF EDUCATION**

ELLEN WEAVER
STATE SUPERINTENDENT OF EDUCATION



21st Century Community Learning Centers Subgrantee Handbook

The Nita M. Lowey 21st Century Community Learning Centers is a subgrant program funded by the U.S. Department of Education, authorized by the Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act, Title IV, Part B; 20 U.S.C. 7171-7176, and administered by the South Carolina Department of Education. (CFDA No. 84.287C)

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Contents

Contents	1
MISSION.....	3
INTRODUCTION	3
PURPOSE OF THE 21 ST CCLC SUBGRANTEE HANDBOOK	3
PROJECT DIRECTORS.....	3
Staff Contact Information	4
PART ONE: Success!.....	5
What do I keep in a grant file?	5
What regulations and requirements apply to my grant award?	5
Applicable Federal Regulations	5
State-Level 21 st CCLC Program Requirements	7
How do I communicate with the SCDE?.....	8
PART TWO: Spending Grant Funds.....	9
What are my timelines for spending grant funds?	10
How will I get reimbursed for expenditures?	11
PART THREE: Agreements with Collaborating Partners and Vendors.....	12
PART FOUR: Matching Funds.....	13
How are matching funds treated?	13
What qualifies as a match?	13
Do I need to report matching funds expenditures?.....	14
PART FIVE: Monitoring and Reporting	14
Monitoring Procedures	14
Reimbursement Claims Reviews	15
Reporting	16
What reports are required?	16
Quarterly Monitoring Reports	16
Fiscal Reports	16
What is an Expenditure Report?.....	16
Where Do I Submit Expenditure Reports?.....	17
What happens if I miss a program or fiscal report due date?	17
What does the SCDE do with reports?.....	17
PART SIX: Budget and Grant Award Modifications	17

How much flexibility do I have within my approved budget?	17
When must I write to get approved to change my grant?.....	18
How do I Submit a Budget Amendment?	18
What should be included in a program modification request?	19
Where do I send my program modification request?	20
PART SEVEN: Grant Award Closeout	20
How do I close out my grant award?	20
Can costs be disallowed by the SCDE?.....	20
When do I get the final payment?	20
Do I send a check if I overspend grant funds?.....	21
Do I send a check if I have unspent grant funds?	21
How long do I keep grant records?	21
PART EIGHT: Audit	21
Will I be audited?	22
How can I safeguard my grant against audit findings?	22
PART NINE: Appendices.....	23
Definitions.....	23
ADDITIONAL FORMS	27
Comprehensive Monitoring Form.....	27
Quarterly Monitoring Report	27
Field Trip Form	27
Program Modification/Budget Amendment Form	27
Corrective Action Form	27
Expenditure Reports Checklist	28
Guideline for Retaining Documentation Memo	29
Assurances and Terms and Conditions for Federal Sub Awards	36
Example PAR.....	40
Example Time Sheet	42
Semi-Annual Certification	44
Blanket Certification	45

MISSION

The mission of the South Carolina Department of Education's Nita M. Lowey 21st Century Community Learning Centers (21st CCLC) program is to provide funding for the creation, support, and enhancement of high-quality programs that provide K-12 students and their families academic and other comprehensive enriching activities beyond the school day.

INTRODUCTION

Authorized under Title IV, Part B, 20 U.S.C. 7171-7176, of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act, the law's specific purposes are to: (1) provide opportunities for academic enrichment, including providing tutorial services to help students, particularly students in high poverty areas and those who attend low low-performing schools, meet State and local student performance standards in core academic subjects such as reading and mathematics; (2) offer students a broad array of additional services, programs, and activities, such as youth development activities, drug and violence prevention, counseling, art, music, recreation, technology education, and character education programs, that are designed to reinforce and complement the regular academic program of participating students; and (3) offer families of students served by the community learning centers opportunities for literacy and related educational development.

PURPOSE OF THE 21ST CCLC SUBGRANTEE HANDBOOK

The information contained in this handbook helps to support the involvement of all 21st CCLC stakeholders in the development and implementation of academic, enrichment, and family literacy activities to assist eligible students and their families. This handbook is intended to be read in conjunction with the authorized statutes and applicable regulations that are relevant to the 21st CCLC program. The handbook is compiled into two sections: (1) Federal Statutes, Regulations, Non-Regulatory Guidebook and Procedures and (2) South Carolina State Law, Regulations, Policies, and Procedures. Both sections will provide guiding principles, rules, policies, and procedures for implementing 21st CCLC. **Please be mindful that the USED's Office of Elementary and Secondary Education under the 21st Century Community Learning Centers Non-Regulatory Guidance of 2003 allows for flexibility and adoption of policies and procedures of each individual State as long as State policy does not conflict with federal policy.**

PROJECT DIRECTORS

Project directors of the 21st CCLC grants awarded by the South Carolina Department of Education (SCDE) are responsible for managing and implementing the educational project and budget described in the approved grant applications. Project directors must also ensure that their respective agencies meet their responsibilities to the SCDE as outlined in

the grant awards.

Where possible, the individual designated by the applicant's agency to serve as project director should continue to serve in that capacity for the entire length of the grant project. This will help to ensure consistency in project administration, full understanding of overall project goals and objectives, and steady progress toward fulfilling the project plan.

The SCDE is required to assure the USED that funds are awarded and expended in accordance with program statute and administrative regulations. To address this requirement, the SCDE is committed to assisting subgrantees with the implementation of successful grant projects.

The *21st Century Community Learning Centers Subgrantee Handbook* is intended to provide information and general guidance to project directors in managing subgrant projects under awards issued by the SCDE. Nothing presented in this handbook is intended to supersede, or be construed as superseding, applicable federal or state legislation, regulations, or any other requirements that govern the use of grant funds. Therefore, the project director is advised to refer to specific regulatory documentation when researching specific questions.

Staff Contact Information

Office of Student Support

Tonia Mallett Smith, Director

Team Leader

Joyce Patterson, MBA

Grant Managers

Amy Bosch

Cardacia Green

Jamaal Perry

Emily Lanxton

Dr. Vanessa Jennings

Program Assistant

Tiffany Robinson, Tel: 803.734.8279

21st CCLC Office email: 21stcclc@ed.sc.gov

PART ONE: Success!

Congratulations! Your agency or organization was successful in completing the application and pre-award process and has received an award for a 21st CCLC grant. The packet your awarding agency received from the SCDE consists of the following:

- Cover Letter
- Grant Award Notification (GAN)

What do I keep in a grant file?

Project directors must maintain an administrative file by grant year for ready reference, which contains, at a minimum, the following materials:

- Copy of the SCDE's Request for Proposal
- Copy of the approved grant proposal, and the Assurances and Terms and Conditions
- Copy of the Cover Letter and signed GAN
- Copy of the completed and approved detailed budget and narrative
- Copy of all approved budget amendments and correspondence
- Copies of all Expenditure Reports and receipts
- Copy of previous evaluation reports
- Copies of all grant-related correspondence
- Copies of activity-related documentation
- Copies of grant-related purchasing documentation (i.e., requisitions, purchase orders, shipping invoices, etc.)

What regulations and requirements apply to my grant award?

Applicable Federal Regulations

Subgrantees should review the Title IV, Part B of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA), and the following federal regulations, accessible via the electronic Code of Federal Regulations (CFR) website, which are applicable to the 21st CCLC program. Subgrantees are reminded that their programs must comply with these laws and regulations.

- 2 CFR Part 25-Universal Identifier and System for Award Management
- 2 CFR Part 170-Reporting Subaward and Executive Compensation Information
- 2 CFR Part 175-Award Term for Trafficking in Persons
- 2 CFR Part 180-OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) as adopted at 2 CFR Part 3485
- 2 CFR Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards as adopted at 2 CFR Part 3474 (Note: 2 CFR Part 200.210(b)(1)) requires that a grant recipient's name match their registered name associated

with its unique entity identifier as discussed and defined at 2 CFR Part 25.)

- 34 CFR Part 75.52-Contracting with Faith-Based Organizations (FBOs) and Nondiscrimination
- 34 CFR Part 76-State-Administered Programs
- 34 CFR Part 77-Definitions that Apply to Department Regulations
- 34 CFR Part 81-General Education Provisions Act Enforcement
- 34 CFR Part 82-New Restrictions on Lobbying

The regulations 2 CFR Part 200, 2 CFR Part 180, and 34 CFR Parts 76-99 are accessible at the Education Department General Administrative Regulations (EDGAR).

Subgrantees have an obligation to, under Section 504 of the Rehabilitation Act of 1973, ensure that their community learning center program and facility are accessible to persons with disabilities.

Additional information on select government wide regulations is presented below:

Universal Identifier and System for Award Management-2 CFR Part 25

All applicants must have a unique entity identifier for federal financial assistance.

The subgrant applicant must also be registered in the federal Systems for Award Management (SAM) prior to submitting an application and maintain their SAM registration throughout the application and award process to comply with 2 CFR Part 25.

Reporting Subaward and Executive Compensation Information-2 CFR Part 170

The Federal Funding Accountability and Transparency Act (FFATA) of 2006 (P.L. 109-282), as amended by Section 6202 of P.L. 110-252, requires primary grantees of federal grants and cooperative agreements to report information on subgrantee obligations and executive compensation. FFATA promotes open government by enhancing and federal government's accountability for its stewardship of public resources. This is accomplished by making government information, particularly information on federal spending, accessible to the general public.

Award Term for Trafficking in Persons-2 CFR Part 175

The grant condition specified in 2 CFR Part 175.15(b) is incorporated into this subgrant with Paragraphs a.2.ii.B and b.2. ii., that it is imputed using the standards and due process for imputing the conduct of an individual to an organization that are provided in 34 CFR Part 85. Under this condition, the SCDE may terminate this subgrant without penalty for any violation of these provisions by the subgrantee or its employees.

Subgrantees should review the SCDE Assurances and Terms and Conditions for Federal Subawards (eff. 1/2/26) to ensure that they maintain full compliance, especially with all the referenced federal regulations and state laws, in order to enter into an agreement with the SCDE for this program. For example, in compliance with 2 CFR Part 200.112, subgrantees must disclose in writing any potential conflict of interest to the SCDE in accordance with the

USED's conflict of interest policy.

State-Level 21st CCLC Program Requirements

All subgrantees must adhere to the following state requirements for the duration of the total four- year grant period:

- Primary applicants that are not school districts (i.e., local education agencies (LEAs)) must furnish to the SCDE a fidelity bond listed in favor of the SCDE before subgrant funds will be released. The fidelity bond must be issued in the amount equal to the total of the annual subgrant award and must include standard employee dishonesty bond coverage that covers all employees responsible for the receipt or disbursement of subgrant finances. The applicant must also secure a general liability policy in the amount of \$1,000,000 per occurrence. The SCDE must be listed as an “additional insured” and as a “certificate holder.” Costs associated with the fidelity bond and the general liability policy may be included in the budget. A copy of each policy, along with a certificate of insurance and the “additional insured” endorsement, must be submitted to the 21st CCLC program office within 30 days of receipt of the annual official subgrant award from the SCDE.
- Subgrantees must address the following five (5) focus areas, annually, in their objectives for the 21st CCLC:
 1. Academic Achievement (English language arts (ELA), reading, and mathematics are required)
 2. Attendance (in the regular school day)
 3. Behavior (in the regular school day)
 4. Family Literacy
 5. Sustainability
- Subgrantees may not serve students who attend schools that are not identified in the approved application.
- Subgrantees must maintain an active advisory board comprised of students, teachers, parents, and members of community agencies and businesses.
- Subgrantees must maintain the schedule of operation most recently approved by the SCDE.
- A lack of transportation must not prohibit any enrolled student from participating in any portion of the approved project, including those portions that operate on Saturday.
- During periods of direct academic instruction, the subgrantee must maintain a student-to- teacher ratio of 10:1 or less. The SCDE encourages using certified instructors in core subject areas to ensure instruction that correlates with the South Carolina academic standards.
- Subgrantees that do not employ certified educators to provide academic instruction must maintain proof that the non-certified staff responsible for providing academic instruction are knowledgeable of the South Carolina academic standards and have the necessary subject matter credentials. Examples of acceptable non-certified staff

include, but are not limited to, retired or former educators; third- or fourth-year college students majoring in education, English, reading, math, or another appropriate subject; and individuals who have earned a bachelor's degree or higher in education, English, reading, math, or another appropriate subject.

- Subgrantees must maintain direct oversight of the implementation and administration of the 21st CCLC program for which they receive funding. Further subgranting of funds by the award recipient is *not* allowed. In addition, no more than 20 percent of the total subgrant award each year may be divested to any single vendor.
- Subgrantees are *not* allowed to charge students and their family members *any* fees. All costs associated with 21st CCLC program activities should be included in the project budget.
- Subgrantees are *not* allowed to use 21st CCLC funds for any food purchases, including snacks, unless these purchases are to be used as a part of an approved cooking class or cooking demonstration or a staff professional development activity. Additionally, subgrantees are not allowed to charge students or their parents for costs associated with supplemental snacks and meals.
- The project director is expected to attend all mandatory meetings.
- The subgrantee must maintain an automated accounting system that is compliant with 2 CFR Part 200.302 Financial Management.
- Annual award amounts will be based on a particular number of hours of operation, specific days of the week, and a specific number of students to be served per week. If *any* of these critical factors change, award amounts will be reduced. Projects are expected to serve the number of students identified in their initial application. If the average daily attendance falls below 85 percent of the approved proposed number of students in your original application, the award amounts in subsequent years *will be reduced*.
- A favorable criminal background check must be on file for all staff and volunteers who work directly with students.

How do I communicate with the SCDE?

There are several circumstances under which you may need to communicate with the SCDE during the grant period for your local project:

- When you have a question about the implementation of your project that affects the scope and budget of your project,
- When you need clarification regarding administrative regulations and program requirements,
- When you need to transmit official documents to the department to comply with the requirements of the grant program, and
- When you have a request for technical assistance or professional development.

When you have questions, your primary point of contact will be the Grant Manager assigned to your particular program. The contact information of the grant managers appears on page 3 of this handbook.

The grant manager is the SCDE staff person who will work most closely with you throughout the duration of the grant period and become most familiar with your local project. This person is responsible for providing technical assistance, monitoring project performance, reviewing and approving interim fiscal and program reports, and approving (or denying) requests to modify the budgets or other project components.

Feel free to contact your grant manager by phone or email as often as necessary to assist you in effectively and successfully implementing your approved project. When you need to transmit official documents to the SCDE to comply with the requirements of the grant program, your contact will be the Grant Manager. The key documents that must be sent to the Grant Manager include:

- Interim and final program and fiscal reports
- Budget and expenditure reports, including amendment requests; and
- Other official grant award documents and correspondence, as requested.

To summarize, when you have questions about any aspect of your approved program, including the budget, contact your assigned Grant Manager first.

PART TWO: Spending Grant Funds

Subgrantees must use 21st CCLC funds for allowable expenditures during the designated subgrant- program-year period. Subgrantees must maintain direct control of the total subgrant award during the entire subgrant cycle. In other words, 21st CCLC funds may not be subgranted or passed through to another entity to operate the 21st CCLC project. Any unspent funds remaining at the end of the subgrant period will be retained by the SCDE for reallocation to other subgrantees. Matching or in-kind funds are not required; however, matching and in-kind funds are an indicator of potential sustainability of a 21st CCLC project and should, therefore, be indicated on the budget narrative.

Allowable Costs

Subgrantees must ensure that all expenditures of grant funds are made in accordance with the **approved budget** and narrative or an SCDE- approved modified budget. Subgrantees are required by 2 CFR Part 200.302(7) to develop written procedures for determining the allowability of costs.

All costs *must*:

- Reflect resources necessary and be directly allocable to the project plan (goals, objectives, and activities),

- Be reasonable for the performance of the project,
- Conform to any limitations or exclusions as set forth in the RFP, program regulations, and federal cost principles,
- Have a cost basis to support the identification of the amount (i.e., quantity X unit cost = total request,
- Be administratively efficient (e.g., 65% salary and fringe cap, not staff-heavy),
- Be treated in a consistent manner by the subgrantee as an item of cost, regardless of the source of funds involved,
- Be categorized according to generally accepted accounting principles (GAAP), and
- Not be included as an item of cost in any other federally funded program.

Unallowable Costs

Subgrantees may not use 21st CCLC subgrant funds for any costs that provide for any unauthorized activities. Subgrantees are not permitted to divest more than 20 percent of the total subgrant award each year to any single vendor.

All subgrantees are expected to:

- Submit expenditure reports at least quarterly in accordance with the applicable regulations and the approved budget and narrative,
- Maintain separate accounts and records for each source of funds (federal, state, other) to support the project,
- Maintain separate records for matching funds and program income funds,
- Maintain written internal control procedures adequate to safeguard grant funds and resources (including equipment),
- Maintain equipment inventory and disposition records for equipment purchased with grant funds (see Appendix for form),
- Cooperate with SCDE staff during on-site monitoring visits,
- Submit program and fiscal reports in accordance with the schedule,
- Maintain program and fiscal records pertaining to the grant award for a period of six years after the end of the grant award,
- Fulfill the requirements of the UGG by maintaining written procedures for allowability of costs (2 CFR Part 200.302 (7),
- Maintain written procedures covering payment (which simply means they should have written procedures for when and how they drawdown funds) as required by 2 CFR Part 200.302 (6), and
- Maintain written procurement procedures as required by 2 CFR Part 200.31.

What are my timelines for spending grant funds?

The grant award period is up to four years, subject to the subgrantees' meeting all conditions specified in the Request for Proposal and the availability of funds. However, the

annual grant award budget period (August 1 to July 31) is the obligation/spending authorization period. It is important to review the start and end dates of the GAN. Within this time frame, the subgrantee is authorized to incur costs in accordance with the approved project activity plan and budget, and to perform the project work. You may begin to obligate grant funds (spend, process purchase orders, etc.), and begin project activities, as of the start date of the grant award. All grant costs must be obligated/incurred (goods and services received) prior to the end date of the annual grant award, and all project work must be performed within the time frame of the grant award.

The following table shows when a subgrantee makes obligations for various kinds of property and services:

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

How will I get reimbursed for expenditures?

Funds will be disbursed on a reimbursement basis upon the submittal of expenditure claims in GAPS. Subgrantees must keep all supporting documentation for each claim submitted for monitoring and auditing purposes. Subgrantees may not obligate funds prior to or after the Period of Performance (8/1-7/31) indicated on the annual award notification.

Expenditure reports, along with invoices, receipts, timesheets, and other backup documentation, must be maintained by all subgrantees.

Costs incurred more than the grant award amount, as well as costs for which reimbursement claims are not submitted in accordance with the GAN, are the sole responsibility of the subgrantee.

PART THREE: Agreements with Collaborating Partners and Vendors

Subgrantees must maintain direct oversight of the implementation and administration of the 21st CCLC program for which they receive funding. Further subgranting of funds by the award recipient is not allowed.

A collaborative partner provides routine, regular, and ongoing services to the program as outlined in a signed Memorandum of Agreement (for example, the regular use of facilities and equipment, mentors/tutors, etc.). The MOA, signed by the district superintendent *and* the principal of each participating school, must articulate the role, scope of services, in-kind contributions, and funding to be provided to and by each collaborative partner on an annual basis. A collaborative partner plays a critical role in sustaining the program as grant funds decrease.

For a subgrantee to pay a vendor with federal funds, a contract must be in place. At a minimum, the contract should include the scope of services, the duration of the contract, and the method and amount of payment; the contract must be executed by both parties. Consulting/service contracts must be procured in accordance with procurement regulations in 2 CFR Part 200 (see §§ 200.317-200.326 and Appendix. LEA applicants should also review the SC Procurement Law. In addition, the SCDE has stipulated that no more than 20 percent of the total subgrant award each year may be divested to any single vendor.

In compliance with 2 CFR Part 180.300, subgrantees must ensure that they do not enter into a contract with any vendor that is debarred, suspended, or ineligible for participation in federal programs by

1. checking the Excluded Parties List (EPLS) at the federal System for Award Management (SAM) website (Note: Applicants are encouraged to review the user guides for exclusions provided via the "Help" page prior to conducting searches.); or
2. collecting a certification from the vendor and attaching it to the contract; or
3. adding a clause or condition to the contract that indicates the vendor is eligible.

Consultants and vendors are *not employed*, either full-time or part-time, by the subgrantee (they are non-employees) and are considered a "purchased service." They are hired to provide a specific service or product which falls within their normal business operations. These services and products are obtained through fee-for-service or product purchase arrangements. Consultants and vendors are not subject to compliance requirements; they operate in a competitive environment and provide similar services or goods to many different purchasers. Any payments for non-employee compensation must be made through a formal contract with the individual or entity providing the product or service and receiving payment. The subgrantee is responsible for retaining a copy of the non-employee contract for audit and monitoring purposes.

A copy of each annual MOA and contract must be submitted to the 21st CCLC program office within 30 days of receipt of the official subgrant award notification from the SCDE.

PART FOUR: Matching Funds

Because sustainability of the project is of paramount importance, subgrantees should, annually, indicate any matching and/or in-kind funding as a clear sign of sustainability plans and potential. Although matching funds are not required and give no “competitive edge” to any application, all in-kind contributions from partners (such as the use of community recreational areas, staff, supplies, etc.) must be included.

All costs claimed by the subgrantee to be covered through matching funds must meet the standards for allowable costs in accordance with the Cost Principles described in Parts 1 and 2 (e.g. unallowable costs cannot be counted as matching costs). In addition, costs claimed as matching funds on one grant project cannot be claimed as matching funds on another grant project, regardless of whether the costs are from cash matching funds, in-kind contributions, or a combination of the two.

How are matching funds treated?

Matching funds must be expended at approximately the same rate as the grant funds being matched; otherwise, the grantee runs the risk of not having enough matching expenditures incurred before the end date of the grant award. Insufficient matching expenditures may result in some or all the grantee’s grant-funded expenditures being disallowed by the SCDE.

What qualifies as a match?

Matching requirements may be satisfied through a cash match, in-kind contributions, or a combination of the two.

Funds allocated for matching purposes but unspent at the end of the grant award period may not be claimed as matching expenditures.

In-kind contributions must be valued in accordance with the provisions of 2 CFR Part 200 (subpart E). In addition, the subgrantee must retain records of matching expenditures for a period of six years after the submission of the final program and fiscal reports to the SCDE.

Do I need to report matching funds expenditures?

You must report your expenditures of budgeted matching funds on a Match Form. This form must be kept with your finance records.

PART FIVE: Monitoring and Reporting

The 21st CCLC staff conducts site visits and other program monitoring. This monitoring has multiple purposes:

- Provide assistance and training
- Provide information or respond to questions and concerns
- Review and assess programmatic activities at subgrantee sites
- Review and assess administrative systems at subgrantee sites
- Review and assess financial systems at subgrantee sites
- Identify areas of concern or potential areas of concern and work with subgrantees to address those areas
- Provide site visit feedback to subgrantees
- Follow-up on corrective action subgrantees have taken.

The frequency of onsite monitoring visits will, initially, be determined based on the results of the *Program Management's Assessment of Subrecipient's Risk*, developed and overseen by the SCDE's Office of Auditing Services. Based on the assessment, the 21st CCLC team will conduct *annual* onsite monitoring visits for all **high risk** subgrantees. (Please see information about the Risk Assessment and high risk subgrantees in the Appendix (pgs. 70-72)). For all *medium and low risk* subgrantees, the team will conduct onsite monitoring visits at least once **every two years**. Based on the results of the onsite visit (and the program manager's discretion), additional onsite monitoring visits may be conducted in any given year.

At a minimum, the team will conduct either an onsite or desktop review of all subgrantees annually. More frequent monitoring activities may be conducted for any subgrantee if the program manager determines that such is needed.

Monitoring Procedures

- a. The Monitoring Tool can be found on page 27 of this handbook. A link to the Monitoring Tool will be provided at least two weeks prior to the monitoring session.
- b. Each grant manager will distribute a tentative monitoring schedule to their assigned subgrantees programs. The Intent to Monitor Letter will be sent to each Project Director at least two weeks prior to the scheduled monitoring session.
- c. Each grant manager will conduct thorough monitoring, utilizing the approved monitoring tool.
- d. The grant manager will send (via email) the Project Director a copy of the

completed Monitoring Tool with explicit findings and recommendations within 15 business days.

- e. Subgrantees with written findings as identified in the Monitoring Tool must submit a [Corrective Action Form](#) outlining how they will rectify the findings or how they have rectified the finding within the specified amount of time given on the monitoring tool for each finding. The grant manager will follow up within 5 – 7 business days and will either (1) initiate changes and/or additions to the proposed corrective action plan if the finding is not rectified satisfactorily in the allotted time frame or (2) notify the Project Director and Authorized Official that the finding was satisfactorily corrected.
- f. The completed Monitoring Tool, along with the subgrantee's response, will be filed in the subgrantee's official files.

Reimbursement Claims Reviews

- To ensure compliance with federal and state grant requirements, all 21st Century Community Learning Centers (21st CCLC) subgrantees will be required to submit supporting documentation for reimbursement claims entered into the Grants Accounting Processing System (GAPS).
- The South Carolina Department of Education (SCDE) 21st CCLC Program Office will notify subgrantees of the timeframe during which supporting documentation must be submitted. Reimbursement claims selected for review will be determined through a random selection process conducted by the SCDE Program Office. The scope and volume of documentation requested may vary based on factors including, but not limited to, the subgrantee's year within the current grant cycle, prior monitoring results, or identified fiscal risk.
- Supporting documentation will be reviewed to verify that expenditures are allowable, properly documented, and consistent with applicable federal regulations, state policies, and approved grant requirements.
- If discrepancies or concerns are identified during the review, the SCDE 21st CCLC Program Office may request additional documentation or clarification. Subgrantees may also be required to implement corrective actions to address deficiencies in recordkeeping, internal controls, or purchasing procedures.
- If the review determines that an expenditure does not meet applicable requirements, the SCDE Program Office may disallow the expenditure and require repayment or recovery of grant funds. Expenditures may be deemed unallowable if they are:
 - Unallowable under federal, state, or grant-specific requirements;
 - Unreasonable or unnecessary for the operation of the 21st CCLC program;
 - Not directly related to the purpose and objectives of the grant;
 - Inconsistent with the approved budget or spending plan;
 - Not aligned with the activities and objectives described in the approved grant application;
 - Made without required prior approval (e.g., field trips or other activities requiring pre-approval); or
 - Insufficiently supported by appropriate fiscal documentation (e.g., invoices, receipts, purchase orders, proof of payment, or other required records).
- Failure to provide adequate supporting documentation within the timeframe established by the SCDE Program Office may result in delayed reimbursement, disallowance of costs, required corrective action, or the recovery of grant funds, as appropriate.

Reporting

What reports are required?

Quarterly Monitoring Reports

Each program will be required to complete Quarterly Monitoring Reports (QMRs), due on the dates listed below. In this report you will include expenditures submitted to GAPS, updated average daily attendance, advisory board information, field studies taken, and any family engagement activities that took place in the respective quarters. To preview the Quarterly Monitoring Report, please [click here](#).

Reporting Period	GAPS Reimbursement Submission Deadline	QMR Due Date
Quarter 1	October 30	November 5
Quarter 2	January 30	February 5
Quarter 3	April 30	May 5
Quarter 4	July 30*	August 20*

*All FY (August-June) expenditures are due to GAPS by August 15. No Exceptions. Given this hard deadline, the QMR due date for Q4 is August 20. You should still plan to have all Q4 expenditures submitted by July 30.

Please note that quarterly monitoring reports are separate from your annual desktop or onsite monitoring.

Fiscal Reports

The business administrator/chief financial officer is responsible for completing and signing all fiscal reports except the GAN.

What is an Expenditure Report?

An expenditure report is a financial report that explains how a subgrantee used the grant funds provided. **Expenditures are required to be submitted through GAPS at least quarterly**, though they may be submitted more frequently if needed. Expenditures *must* be consistent with the approved budget and narrative or the SCDE-approved modified budget.

The subgrantees must keep copies of all supporting documentation, such as invoices, timesheets, trip reports, etc., on file to meet the internal control grant requirements, including making documents available for official auditing purposes.

Where do I submit expenditure reports?

All subgrantees will submit expenditure claims directly into the Grants Accounting Processing System (GAPS). If at any time it is discovered that expenditures were overclaimed, you will enter the refund directly into GAPS and return funds to the SCDE as soon as possible.

What happens if I miss a program or fiscal report due date?

The SCDE will notify subgrantees that have delinquent reports and inconsistent drawdown of funds. Since reports are considered part of monitoring, **the SCDE reserves the right to withhold payments, suspend grant award activities, or terminate the grant award if reports are not submitted as required or if finances are not spent appropriately.** If you anticipate a delay in submission of your report(s), contact your assigned grant manager.

What does the SCDE do with reports?

Program reports are reviewed to determine the extent to which the grantee is making progress in meeting the stated goals and objectives in the approved activity plan. Fiscal reports are reviewed to determine the extent to which the grantee has adhered to the approved budget and narrative.

If discrepancies are noted in either the program or fiscal reports, or through the quarterly and desktop/onsite monitoring, the grant manager will contact you to obtain a written response addressing the SCDE concerns.

PART SIX: Budget and Grant Award Modifications

How much flexibility do I have within my approved budget?

Grant Award Terms and Conditions, which are a part of your grant award, contain guidelines for budget modifications. Subgrantees may submit amendment to request the transfer of funds budgeted in one category to another category when:

- The transfer of funds **does not result** in a change in the scope of work (scope of work means program changes representing a significant departure from the originally approved project under the grant award)
- The funds are **transferred to a previously approved line item.** (Subgrantees may not move funds to an unbudgeted line item **without prior SCDE approval.**)
- The transferred funds **will not be used** for expenditures that are specifically disallowed by the language in the RFP document, the applicable Cost Principles and the grant award. *Expenditures for costs disallowed by the RFP, the grant award and/or the applicable Cost Principles will be subject to monitoring and/or audit findings.*

When must I write to get approved to change my grant?

You may find it necessary to request changes to your approved grant application. When this occurs, you need to obtain **written prior approval** from the SCDE via the [Program Modification and Budget Amendment Formstack](#). These formal SCDE processes are called a *grant award modification* and a *budget amendment*.

All requests for a grant program modification and/or budget amendment must be received by the grant manager on or before May 20th of the program year unless otherwise stated on the GAN.

Example: If your grant award ends 7/31/2026, any grant award modification request must be received by the SCDE no later than 5/20/2026.

The following conditions **require PRIOR written SCDE approval**:

- Changes to the approved **scope of work, including schools served and site locations**,
- Changes to the project director position, or other key staff,
- Transfer of funds to an **unbudgeted line item**,
- Transfer of funds to or from the **indirect costs line**,
- Costs requiring prior approval pursuant to the **federal cost principles**,
- Increases or decreases in the **total award amount**,
- Extensions or contraction of **grant award time frame**, and
- Changes to approved **subgrant recipients**.

How do I submit a budget amendment?

Before you enter budget amendments into GAPS, you must first receive approval from your SCDE grant manager.

To submit a request for a budget amendment, follow these steps:

1. Update your Budget Narrative spreadsheet with any changes to language, activities, and/or amounts.
2. Complete the [Program Modification and Budget Amendment Form](#)
3. Your grant manager will respond with approval or will respond with any clarifying questions or changes that need to be made.
4. Once you receive written approval from your SCDE grant manager, you may begin making the changes in GAPS. Changes in GAPS should align **ONLY** with the changes approved by your SCDE grant manager.
5. Once the changes have been made in GAPS, your SCDE grant manager will review and approve or return as necessary.

The basic components of a well-constructed budget amendment request include the following: *(Feel free to use the headings below to organize your budget amendment request.)*

- The **Reason for the Change**: The request must contain a compelling and detailed

programmatic justification and rationale for the need for the requested change. This change must be in keeping with the intent, goals, and objectives of the RFP, the project application and grant award.

- The **Impact on the Budget:** The subgrantee must justify **all decreases as well as increases** to budget line items. In other words, the subgrantee must explain why funds have become available, as well as how it would like to redirect them.

The grantee may not implement changes to the budget until it receives official authorization and notification through GAPS. Any changes enacted prior to notification of approval may be disallowed or may become the object of an audit finding. Receipt and review of a budget amendment request through GAPS by the SCDE does not imply or indicate pending approval. **Approval of a budget amendment is dependent upon a justifiable fiscal need that will be of direct benefit to the project and that is permissible under the established RFP parameters.** Be sure to review the approved amendment. In some cases, partial approval may be granted or SCDE may have changed some budget information during the review/approval process.

What should be included in a program modification request?

The program modification process requires review by the SCDE. If a program modification request is not submitted directly to the program manager or does not contain the necessary information to complete the review, it will be returned and may not be considered. Examples for program modifications are site location change, change to the weekly schedule, or change of leadership.

The basic components of a well-constructed program modification request include the following: *(Feel free to use the headings below to organize your budget amendment request.)*

- The **Reason for the Change:** The request must contain a compelling and detailed programmatic justification and rationale for the need for the requested change. This change must be in keeping with the intent, goals, and objectives of the RFP, the project application and grant award.
- The **Impact on the Budget:** The subgrantee must justify **all decreases as well as increases** to budget line items. In other words, the subgrantee must explain why funds have become available, as well as how it would like to redirect them.

The grantee may not implement changes to the program until it receives official written authorization and notification of approval by the SCDE. Any changes enacted prior to notification of approval may be disallowed or may become the object of an audit finding. Receipt and review of a grant award modification request by the SCDE does not imply or indicate pending approval. **Approval of a programmatic modification is dependent upon a justifiable programmatic need that will be of direct benefit to the project and that is permissible under the established RFP parameters.** Be sure to review the approved

modification. In some cases, partial approval may be granted or SCDE may have changed some budget information during the review/approval process.

Where do I send my program modification request?

Requests for program modifications are to be submitted through the [Program Modification and Budget Amendment Formstack](#).

PART SEVEN: Grant Award Closeout

How do I close out my grant award?

To close out a grant award, subgrantees must prepare and submit the final program and fiscal reports, along with any deliverables specified in the grant award, to the SCDE within thirty (30) days after the end date of the grant award.

For a grantee to submit a final expenditure report, it must liquidate (pay) all outstanding obligations, such as open purchase orders, within this 30-day period, so that the final expenditure report can be prepared and submitted.

Remember, all grant costs must be incurred prior to the end date of the grant award and all project work must be performed within the time frame of the grant award.

Can costs be disallowed by the SCDE?

The final program and expenditure reports are reviewed by the SCDE's staff to determine the extent to which the subgrantee has achieved the approved goals and objectives of the project and to what extent the subgrantee has complied with the approved budget. Any costs claimed by the subgrantees that are disallowed by SCDE are noted and the final approved expenditure amount is adjusted accordingly.

Any reported expenditure that violates the terms and conditions of the grant award (*i.e., over threshold changes, expenditures in unapproved line items, disallowed project activities, etc.*) **will** be disallowed by the SCDE and a refund will be requested.

When do I get the final payment?

Once the final program and expenditure reports are received and approved by the SCDE, the final payment (less any adjustments for the prior overpayments, disallowed costs, etc.) is made to the subgrantee. **No final payment will be made in the absence of required**

reports.

Do I send a check if I overspend grant funds?

If you claimed and received payments that are later deemed to be for unallowable expenditures or overclaimed (minus any adjustments), enter the refund in GAPS and return funds to the SCDE as soon as possible. Please be advised that delinquency in the remittance of a refund will affect the subgrantee's eligibility for future grant awards.

Do I send a check if I have unspent grant funds?

If you do not expend all the funds that you were awarded, SCDE will de-obligate the unspent funds and return them to the general pool. You will not need to send a check for these funds as you did not receive reimbursement for them.

How long do I keep grant records?

Financial records, project records, all supporting documentation and other records pertinent to a grant must be retained by your agency for a minimum of **six years from the submission and approval of final program and fiscal reports** to the SCDE. Program income records and all supporting documentation must be retained for a period of six *years after the end of the grantee's project period*.

Any and all records, financial and programmatic, that relate to audits, appeals, litigation, or the settlement of claims which may arise out of the performance of the project must be retained until the audits, appeals, litigation, or claims are resolved.

SCDE or any of its duly authorized representatives retain access rights to any pertinent books, documents, papers and records of the agency to make audits, examinations, excerpts and transcripts. If federal funds are used in the awarding of the grant awards, the term "authorized representatives" includes, but is not limited to the director of the federal funding agency providing the funds, the Comptroller General of the United States, or any of their duly authorized representatives. This access also extends to the records of any and all subgrantees (including participating organizations in collaborative efforts).

PART EIGHT: Audit

Recipients of federal awards are required to have an annual audit performed in accordance with 2 CFR Part 200.514 if the entity expends \$750,000 or more during its fiscal year in federal awards.

Failure to comply with these audit requirements could jeopardize a subgrantee's eligibility for future grant funding. Project directors should consult with their business administrators and independent accountants regarding these requirements.

Will I be audited?

The SCDE's Office of Auditing Services determines whether the use of state and federal funds by the SCDE and its subrecipients is in compliance with applicable federal and state laws and regulations. Your entity could be selected for an audit by this office at any time during or following the four-year term of the grant.

How can I safeguard my grant against audit findings?

You have already taken the first step in safeguarding your grant by reading this handbook and reviewing all grant documents!

Paying careful attention to the terms, conditions and guidance presented here will help safeguard your grant against audit findings.

For your convenience, the 21st CCLC staff has compiled the following list of "**Common Audit Findings.**" Keep these as a reference when managing your discretionary grant project.

1. Grant funds used for expenses not included in the approved budget and narrative. For example, travel expenses incurred and reported, but not budgeted, or type of equipment purchased was not approved in the budget.
2. Costs incurred prior to or subsequent to the grant award time frame, as shown on page one of the GAN.
3. Costs reported on final expenditure report were more than the costs recorded in the accounting records.
4. Reported costs include amounts encumbered at the end of the grant period, but never paid for goods or services received after the end of the grant period (e.g., never liquidated expenditures such as payroll, supplies, and any other invoices).
5. Costs were incurred at the end of the grant period and were of a type that did not provide a direct benefit to the grant period. *(All grant expenditures must directly benefit the grant project).*
6. Time records were inadequate to support employee salary changes to the grant, especially for employees who only spent part of their time working on the grant.
7. Time and attendance records were not approved by supervisors and not signed by employees.
8. No record of board approval for salary, hourly pay rate for part-time employees or hourly pay rate for employees working outside the normal workday.
9. Improper classification/reporting of employee and consultant expenses.

10. Reporting fringe benefit costs using the *budgeted* percentage when *actual* fringe benefit costs incurred were lower.
11. Mathematical or clerical errors made when calculating a charge to the grant.
12. Charges to the grant for supplies, equipment, etc., which are not supported by vendor invoices and appropriate quotes.
13. Costs for entertainment, where such costs do not represent a valid grant expense, are not allowable in accordance with Federal Cost Principles.
14. Charges to the grant for supplies requisitioned from stock and reimbursed with grant funds that are not supported with adequate documentation.
15. Methods used to determine charges to the grant for a portion of expenses such as telephone, postage, rent, duplicating, etc., which do not have a reasonable basis of allocation. Charging the budgeted amount without reasonable justification is not acceptable.
16. Reporting of costs that are not reasonably related to the purpose of the grant.
17. Grantee's accounting records do not provide for an audit trail. As a result, the auditors cannot reconcile the final expenditure report submitted to the SCDE with the grantee's accounting records.
18. Documentation and consulting agreements are not maintained to substantiate the dates, number of hours and type of services provided by consultants.

PART NINE: Appendices

Definitions

CFR-Code of Federal Regulations. These regulations may be reviewed at www.ecfr.gov.

COMMUNITY LEARNING CENTER - A community learning center offers academic, artistic, and cultural enrichment opportunities to students and their families when school is not in session (before school, after school, or during holidays or summer recess). A community learning center assists students in meeting State and local academic achievement standards in core academic subjects such as reading and mathematics, by providing the students with opportunities for academic enrichment. Centers also provide students with a broad array of other activities, such as drug and violence prevention, counseling, art, music, recreation, technology, and character education programs, during periods when school is not in session. Community learning centers also serve the families of participating students through family literacy programs [Section 4201(b)(l) of Title IV, Part B].

EDGAR-Education Department General Administrative Regulations (EDGAR). The U.S. Department of Education code of federal regulations. These regulations may be reviewed at <http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html>

ESEA – The Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act.

FAMILY LITERACY SERVICES - Services are provided to participants on a voluntary basis that are of sufficient intensity in terms of hours, and of sufficient duration, to make sustainable changes in a family, and that integrate (1) interactive literacy activities between parents and their children; (2) training for parents regarding how to be the primary teacher for their children and full partners in the education of their children; (3) parent literacy training that leads to economic self-sufficiency; and (4) an age-appropriate education to prepare children for success in school and life experiences[Section 9101(20) of Title IX, Part A].

FBO – Faith-based organizations including churches, religious or parochial schools, and other faith-based groups.

FORMATIVE EVALUATION - Formative evaluation entails the collection of data throughout the project period to assess ongoing progress (e.g., quarterly) toward project objectives. Formative evaluation data is used to make decisions about programmatic changes that may improve the project's impact.

FREE ABD REDUCED PRICE MEALS - Free meals or reduced price meals are available to children eligible under National School Lunch Program (NSLP) guidelines. Those guidelines are based on family size and income or benefits such as Food Stamps or Temporary Assistance to Needy Families.

GEPA-The General Education Provisions Act. These statutes may be reviewed at <http://www.access.gpo.gov/uscode/title20/title20.html>

GRANT AWARD NOTIFICATION – A document specifying the project recipient, amount of the grant award and other identifying information, such as project period, standard and special terms and conditions of the award.

IN-KIND/MATCHING CONTRIBUTIONS – In-kind or matching funds contributed within the project duration for the benefit of the project activities. In-kind contributions may include services, paid staff time, instructional materials, equipment, or supplies, which will be donated for the implementation of activities specified in the proposal. Matching funds include monies that will be donated on behalf of the subgrantee for activities specified in the proposal (34 CFR Part 80.24).

LEA – For the purposes of the 21st CCLC program, local education agency (LEA) is defined as a local school district.

LEP – Limited English Proficiency: the legal term referring to English Language Learners

who are in the process of developing proficiency in English.

MENTORING - A process by which a responsible adult, postsecondary student, or secondary school student works with a child to provide a positive role model for the child, to establish a supportive relationship with the child, and to provide the child with academic assistance and exposure to new experiences and examples of opportunity that enhance the ability of the child to become a responsible adult [Section 9101 (27) of Title IX, Part A].

NRG- [Non-Regulatory Guidance](#)

OMB - The United States Office of Management and Budget.

PARAPROFESSIONAL - An employee, not the teacher, who provides instructional support in the program.

PARENTAL INVOLVEMENT - The participation of parents in regular, two-way, and meaningful communication involving student academic learning and other school activities, including ensuring that parents play an integral role in assisting their child's learning; that parents are encouraged to be actively involved in their child's education at school; and that parents are full partners in their child's education and are included, as appropriate, in decision making and on advisory committees to assist in the education of their child [Section 9101(32) of Title IX, Part A].

PROJECT PERIOD - The length of time for which the project's funding has been authorized.

PROJECT RECIPIENT - An eligible subgrantee which has written a funded project under the policies and procedures established by the SCDE.

PROJECT YEAR - A period (usually annual) within a project duration that corresponds to the project starting and ending dates (for example, August 1 - July 31).

SUBGRANTEE - The governmental or other legal entity to which a sub-grant is awarded and which is accountable to the grantee for the use of funds provided (34 CFR Part 80.3).

TITLE I - A federal program under ESSA, the purpose of which is to improve the academic achievement of the disadvantaged.

TITLE I SCHOOLWIDE PROGRAM (SWP) - A school-wide program permits a high poverty school to use funds from Title I, Part A and other federal education program funds and resources to upgrade the entire education program of the school in order to raise academic achievement for all the students. This contrasts with a Title I targeted assistance program, through which Title I, Part A funds are used only for supplementary educational services for eligible children who are failing or at risk of failing to meet state

standards.

A school with a Title I school-wide program is on that:

- Serves an eligible school attendance area or is a participating school under section 1113 of Title I of Public Law 107-110, ESSA Act, and
 - Has at least 40% of the children, enrolled in the school or residing in the school attendance area, from low-income families.

UGG-Uniform Grants Guidance. The Uniform Guidance (2CFR.Part.200) streamlines and consolidates government requirements for receiving and using federal awards so as to reduce administrative burden and improve outcomes. It was published in the Federal Register (79 Fed. Reg. 75871) on December 19, 2014, and became effective for new and continuation awards issued on or after December 26, 2014.

USED - United States Department of Education: <http://www.ed.gov/index.jhtml>

ADDITIONAL FORMS/APPENDICIES

Formstack Links and Printable PDFs

- [Comprehensive Monitoring Tool](#)
 - [Monitoring Tool Printable PDF](#)
- [Quarterly Monitoring Report \(QMR\)](#)
 - [QMR Printable PDF](#)
- [Field Trip Form](#)
 - [Field Trip Form Printable PDF](#)
- [Program Modification/Budget Amendment Form](#)
 - [Modification/Amendment Printable PDF](#)
- [Corrective Action Form](#)
 - [Corrective Action Printable PDF](#)

Appendices

- Expenditure Checklist
- Guidelines to Retaining Documentation to Support Expenditure Claims
- Timesheet/PAR Example
- Semi-Annual Certification Example
- Blanket Certification

Project Number _____ Date _____

Item	Attached	N/A
Expenditure Report (with signatures and dates showing period of claim)		
Copy of Invoices		
Copy of Receipts		
Record of Paid Wages including Employee Benefits		
Payroll Register or Check Stubs		
Copy of Purchase Services Agreement		
Travel Documents		

[illegible]

Page | 28



STATE OF SOUTH CAROLINA
DEPARTMENT OF EDUCATION

MEMORANDUM

TO: South Carolina Department of Education Program Directors

FROM: Hershula D. Davis, Audits
Manager Office of Auditing
Services

DATE: July 1, 2023

RE: Guidelines for Retaining Documentation to Support Expenditures

The South Carolina Department of Education's (SCDE) Office of Auditing Services (OAS) provides assurance and consulting services to management to ensure its financial and operational objectives are being achieved and to ensure the agency and its subrecipients are in compliance with applicable federal and state laws and regulations. To determine this compliance, OAS conducts audits of the SCDE's subrecipients in accordance with generally accepted governmental auditing standards. During an audit, subrecipients are required to provide documentation for expenditures submitted to the SCDE for reimbursement. These guidelines have been developed to communicate the agency's documentation expectations to substantiate reimbursements of expenditures.

If you have any questions or concerns regarding this memorandum or need additional assistance, please contact me at 803-734-6022 or hdavis@ed.sc.gov or Melissa A. Myers at 803-734-8453 or mmyers@ed.sc.gov.

cc: Hershula Davis, Director, Office of Auditing Services
Audrey Shifflett, Director, Grants Office

ELLEN E. WEAVER · STATE SUPERINTENDENT OF EDUCATION
RUTLEDGE BUILDING · 1429 SENATE STREET · COLUMBIA, SC 29201
PHONE: 803-734-8500 · FAX: 803-734-3389 · ED.SC.GOV

Guidelines for Retaining Documentation to Support Expenditures

In accordance with SCDE's Assurances and Terms and Conditions for Federal Subawards (**see Attachment A**), each subrecipient must maintain adequate supporting documentation for the expenditures and in-kind contributions, if any, that it makes under grant awards. These guidelines detail the type of documentation that substantiates expenditures submitted to SCDE for reimbursement.

All expenditures must be appropriately recorded in the entity's books and records (e.g., ledgers, journals, payroll registers), and the entity's financial management system must distinguish expenditures by grant award. Each subrecipient must be able to provide a copy of its general ledger to show expenditure transactions incurred under the grant award when requested by the SCDE. All expenditures must be both incurred and paid prior to submitting the expenditures to SCDE for reimbursement. Please remember that a claim of reimbursement for expenditures indicates that the following statement, included in SCDE's Grants Accounting Processing System (GAPS), is true and confirmed:

"By submitting this report through the GAPS system, I certify to the best of my knowledge and belief that the report is true, complete, and accurate. Also, that the expenditures reported have been incurred and are for the purposes and objectives set forth in the terms and conditions of the Grant award. I understand that the payment for this claim must not be duplicated or reimbursed from any other source and the related documentation to support this claim are on file and available for review at any time. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise."

As a result of the aforementioned certification, expenditures for **future purchases or projected costs cannot be submitted** to the SCDE at any time on a claim of reimbursement.

In submitting all claims, the subrecipient should review the SCDE's Financial Accounting Handbook (<https://ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/financial-accounting-handbook/>) to ensure that expenditures are charged to the appropriate accounts and reflected as such on the submitted expenditure report. Allowable expenditures are noted in the SCDE's Funding Manual (<https://ed.sc.gov/finance/financial-services/manual-handbooks-and-guidelines/funding-manuals/>), program Requests for Proposals (RFPs), and federal regulations. The following documentation should be maintained to substantiate expenditures submitted to SCDE for reimbursement:

A.) To support the expenditure reimbursement of **Salaries**, the following should be retained for all of the subrecipient's personnel:

1. **Record of Time and Effort** – All salaries charged to federal awards are required to be supported by appropriate time and effort reporting. To fulfill both Department of Labor requirements and the requirements of 2 CFR Part 200, **both a timesheet and a personnel activity report (PAR)** are required for non-exempt employees (unless timesheet contains all of the required elements of a PAR as discussed below). **A PAR or a certification is required for exempt employees.** The required elements for both timesheets and PARs are as follows:

- a. **Employee Timesheet** – The individual employee timesheet should include the following elements:
 - i. Employee’s Full Name
 - ii. Employee’s Position
 - iii. Specific Dates (*e.g., daily & work week ending*)
 - iv. Specific Times (*e.g., time/in & time/out*)
 - v. Calculation of Time Worked (*e.g., daily & work week ending*)
 - vi. Calculation of Other Time (*e.g., Sick, Vacation, Holiday*)
 - vii. Employee’s Signature and Date
 - viii. Supervisor’s or Approving Agency Official’s Signature and Date
- b. **Personnel Activity Report (see Attachment B)** – 2 CFR Part 200.430(i) Standards for Documentation of Personnel Expenses states that “charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
 - i. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
 - ii. Be incorporated into the official records of the non-federal entity;
 - iii. Reasonably reflect the total activity for which the employee is compensated by the non-federal entity, not exceeding 100% of compensated activities;
 - iv. Encompass both federally-assisted and all other activities compensated by the non-federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-federal entity’s written policy;
 - v. Comply with the established accounting policies and practices of the non-federal entity; and
 - vii. Support the distribution of the employee’s salary or wages among specific activities or cost objectives if the employee works on more than one federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.”

The SCDE maintains that completion of a PAR or semi-annual certification meets

the stated requirements in 2 CFR Part 200.430(i). For an employee who works on more than one cost objective, the distribution of salaries and wages to awards must be supported by PARs (except when a substitute system has been **approved in writing by the cognizant agency**). PARs must be maintained for all staff members (professional and non-professionals) whose compensation is charged, in whole or in part, directly to a federal award or cost objective. The PAR should reflect an after-the-fact distribution of the **actual activity** of each employee and account for the **total activity** for which each employee is compensated. The reports must be **prepared at least monthly and coincide with one or more pay periods**. These reports should be completed when employees work on more than one federal award or a federal award and a non-federal award.

Note – A timesheet may be a PAR if all of the required elements of the PAR are present on the timesheet. The timesheet then is considered a multi-purpose record. This time and effort information should contain the following elements in order to be considered a multi-purpose record (**see Attachment C**):

- i. Grant Number, Grant Name, or other identifying grant information (Cost Objective)
 - ii. Employee's distribution of time between each grant award or cost objective
 - iii. Employee's Full Name
 - iv. Employee's Position
 - v. Specific Dates (*e.g., daily & work week ending*)
 - vi. Specific Times (*e.g., time/in & time/out*)
 - vii. Calculation of Time Worked (*e.g., daily & work week ending*)
 - viii. Calculation of Other Time (*e.g., Sick, Vacation, Holiday*)
 - ix. Employee's Signature and Date
 - x. Supervisor's or Approving Agency Official's Signature and Date
- c. **Semi-Annual Certification (see Attachment D)** – Employees who work on a single Federal award or cost objective are required to certify **at least semi-annually** that they indeed worked **solely** on the federal award covered by the period of certification. This certification should be signed by both the employee and the supervisor or approving agency official. An entity has the option of using a **Blanket Semi-Annual Certification (see Attachment E)** if more than one employee worked solely on a single federal award or cost objective covered by the period of certification. A semi-annual certification should include the following elements:
- i. Certification that the employee worked on a single cost objective
 - ii. Specific time period for which the certification applies
 - iii. Grant Number, Grant Name, or other identifying grant information (Cost Objective)
 - iv. Employee's Full Name
 - v. Job Title

- vi. Employee's Signature and Date
- vii. Supervisor's or Approving Agency Official's Signature and Date

A blanket semi-annual certification should include the following elements:

- i. Certification that the employees worked on a single cost objective
- ii. Specific time period for which the certification applies
- iii. Grant Number, Grant Name, or other identifying grant information (Cost Objective)
- iv. Employees' Full Name
- v. Job Titles
- vi. Supervisor's or Approving Agency Official's Signature and Date

Please note that multiple funding sources charged for an employee's salary does not necessarily mean that more than one federal award is being charged.

If the job function meets one objective, the semi-annual certification is only required, not the PAR. For example, a teacher's salary is funded 50% with state funds and 50% with federal funds but the teacher works 100% of her time with Special Education students. The teacher is only required to complete the semi-annual certification because only one cost objective is being met.

- 2. Terms of Employment** – When selected for an audit, in addition to maintaining time and effort reporting, the entity should, at a minimum, provide the full name and position/job title of each employee; job descriptions or detailed listing of duties for each employee; and records of wages or salary agreements that support the hourly wages or annualized salary for each employee.

B.) To support the expenditure reimbursement of **Employee Benefits**, the following should be retained:

- 1. **Payroll registers** – A payroll register serves as initial documentation to support the amount withheld from each employee's pay for FICA, which is matched by the employer.
- 2. **Copies of tax forms** – Tax forms to governmental agencies showing the total owed for FICA, unemployment insurance, etc. Copies of the appropriate checks to support payment should also be maintained.
- 3. **Invoices** – Invoices from insurance providers for medical, life, disability, etc., should be maintained in the entity's records.
- 4. **Support for allocations** – If an entity has an allocation methodology for how it charges benefits to both state and federal programs, the methodology and procedures should be written and retained.

***Federal and state income taxes withheld are not considered benefits and should not be included as employee benefits in expenditure claims submitted to SCDE for reimbursement.**

C.) To support the expenditure reimbursement of **Purchased Services**, the following should be retained:

Contractual Services

1. **Contractual Agreement or Terms of Services** – For all contractual agreements with vendors or consultants for goods or services, the subrecipient should ensure it follows its written procurement procedures, which must also be in accordance with state and federal laws and regulations. The entity should ensure its agreements include appropriate clauses, include details of services to be provided (who, what, when, where, and why), and include a fee schedule (if applicable). The agreements should be signed by an authorized representative of both the subrecipient and the contracting entity.

Compensation for personnel employed by a subrecipient (assuming the IRS's definition of an employee is met), should typically be classified as expenditures for salaries. If a subrecipient's expenditure report includes a claim of reimbursement for personnel compensation classified as Purchased Service, contractual agreements should be signed and maintained.

2. **Invoices** – Invoices received from vendors for provided goods or services should be maintained, as well as, proof of payment.
3. **Timesheets** – Timesheets from vendors for provided services should be maintained.

Purchased Services – Travel – Lodging

Travel costs, if allowable in the grant award, **must not exceed** limits noted in the United States General Services Administration (GSA) (www.gsa.gov) regulations for lodging. It is allowable for an entity to reimburse its employees at a lower rate than the GSA rate, if that is its policy. The entity should also retain the following documentation to support lodging:

1. Conference or Event Itinerary (to help explain the need for lodging)
2. Itemized Lodging Receipt (showing "-0-" balance due)

Purchased Services – Travel – Mileage

Mileage reimbursement must follow the current South Carolina Office of Comptroller General instructions, which is consistent with the published IRS rates. The entity should retain travel documentation (e.g., a mileage log) capturing dates traveled, departure and arrival times, travel destinations, and miles traveled.

Purchased Services – Travel – Meals

Meals and incidentals are limited by State Proviso 117.20 of the South Carolina General Appropriations Act, currently not to exceed \$35 per day for in-state travel and \$50 per day for out-of-state travel. The daily breakdown for in-state travel is \$8 for breakfast, \$10 for lunch, and \$17 for dinner. The daily breakdown for out-of-state travel is \$10 for breakfast, \$15 for lunch, and \$25 for dinner. Trip departure and arrival times determine which meals are allowable on travel days. Any meal included as a part of a conference registration fee should not be claimed for reimbursement. The entity also should ensure it documents the purpose of meal purchases (e.g., *site visit travel*). Alcoholic beverages purchased during meals, or at any time, should not be included in expenditures submitted to SCDE for reimbursement.

Purchased Services – Travel – Registration

1. Conference or Event Itinerary
2. Record of Registration Fees
3. Proof of Payment

Purchased Services – Travel – Transportation

The entity should retain the following documentation to support costs for airline travel, bus fare, car rental, and other transportation costs:

1. Conference or Event Itinerary
2. Itemized Transportation Receipt
3. Proof of Payment

D.) To support the expenditure reimbursement of **Supplies and Materials**, the following should be retained:

1. Copy of Invoice or Purchase Receipt
2. Purchase Order
3. Receiving Document
4. Packing Slip (if applicable)
5. Proof of Payment

ATTACHMENT A:

Assurances and Terms and Conditions for Federal Subawards

Assurances

As the duly authorized representative of _____,
I certify that this applicant _____ (Please print or type name of applicant.)

- A. Has the legal authority to apply for federal assistance and the institutional, managerial, and financial capability (including funds sufficient to pay the nonstate share of project costs) to ensure proper planning, management, and completion of the project described in this application.
- B. Will give the South Carolina Department of Education (SCDE) access to and the right to examine all records, books, papers, or documents related to this award and will establish a proper accounting system in accordance with generally accepted accounting principles (GAAP) or agency directives.
- C. Has an accounting system with sufficient internal controls, a clear audit trail, and written cost-allocation procedures as necessary. The financial management systems are capable of distinguishing expenditures that are attributable to this grant from those that are not attributable to this grant. This system is able to identify costs by programmatic year and by budget line item and to differentiate among direct, indirect, and administrative costs. In addition, the applicant will maintain adequate supporting documents for the expenditures (federal and nonfederal) and in-kind contributions, if any, that it makes under this grant. Costs are shown in books or records (e.g., disbursements ledger, journal, payroll register) and are supported by a source document such as a receipt, travel voucher, invoice, bill, or in-kind voucher.
- D. Will also comply with the Office of Management and Budget 2 CFR Part 200 Subpart E-Cost Principles related to the allowability, reasonableness, and allocability of costs consistent with the approved budget and also by maintaining required support for salaries and wages. Required support includes certifications and/or personnel activity records depending upon the amount of time spent on cost objectives.
- E. Will approve all expenditures, document receipt of goods and services, and record payments on the applicant's accounting records prior to submission of reimbursement claims to the SCDE for costs related to this grant.
- F. Will initiate and complete work within the applicable time frame after receipt of approval by the SCDE.
- G. Will not discriminate against any employee or applicant for employment because of race, color, religion, age, sex, national origin, or disability and comply with Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, Title IX of the Education Amendments of 1972, the Age Discrimination Act of 1975, and Titles I, II, and III of the Americans with Disabilities Act of 1990 (ADA). The grantee will take affirmative action to ensure that applicants for employment and the employees during the period of their employment are treated without regard to their race, color, religion, age, sex, national origin, or disability.
- H. Has no policy that prevents, or otherwise denies, participation in constitutionally protected prayer in public schools as set forth in the *Guidance on Constitutionally Protected Prayer in Public Education* (20 U.S.C. § 7904).
- I. Will comply with the Family Educational Rights and Privacy Act. (20 U.S.C. §1232g; 34 CFR Part 99).
- J. Will comply with the Ethics, Government Accountability, and Campaign Reform Act (S.C. Code Ann. § 2-17-10 *et seq.* and § 8-13-100 *et seq.* (Supp. 2024)).
- K. Will comply with the South Carolina Drug Free Workplace Act (S.C. Code Ann. § 44-107-10 *et seq.* (Supp. 2024) if the amount of this award is \$50,000 or more and the federal Drug Free Workplace Act of 1988 (41 USC 702).
- L. Will provide information to the SCDE, as requested, regarding the reporting requirements of the Federal Funding Accountability and Transparency Act (FFATA), which requires the SCDE to file a FFATA subaward report by the end of the month following the month in which it awards any subgrant equal to or greater than \$25,000.

- M. Will comply with 2 CFR Part 25 and receive a unique entity identifier (UEI), and provide the UEI anytime requested by the SCDE .
- N. Will comply with 2 CFR Part 200.112 and disclose in writing any potential conflict of interest to the SCDE.
- O. Will comply with 2 CFR Part 200.113 and disclose in writing to the SCDE whenever the applicant has credible evidence of the commission of a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code or a violation of the civil False Claims Act (31 U.S.C. 3729-3733) that potentially affect the federal award.
- P. Will comply with conditions under Executive Order 13513 “Federal Leadership on Reducing Text Messaging While Driving” (October 1, 2009) by refraining from text messaging while driving during official grant business. Relatedly, the applicant will refrain from emailing while driving during official grant business.
- Q. Will comply with the “Key Federal Definitions & Directives” portion of the SCDE’s March 14, 2025, [Guidance Regarding Terminology and Data Collection Practices](#).

Terms and Conditions

- A. **Completeness of Proposal.** All proposals should be complete and carefully worded and must contain all of the information requested by the South Carolina Department of Education (SCDE). If you do not believe a section applies to your proposal, please indicate that fact.
- B. **Non-awards/Termination.** The SCDE reserves the right to reject any and all applications and to refuse to grant monies under this solicitation. If the SCDE rejects an application, the applicant has a right to request a hearing, as provided by 2 CFR Part 200.342 and 34 CFR Part 76.401, if it alleges the SCDE’s actions violate a state or federal statute or regulation by (1) disapproving of or failing to approve the application or project, in whole or in part, or (2) failing to provide funds in amounts in accordance with the requirements of statutes and regulations.

After it has been awarded, the SCDE may terminate a grant by giving the grantee written notice of termination. In the event of a termination after award, the SCDE shall reimburse the grantee for allowable expenses incurred up to the notification of termination. In addition, this grant may be terminated by the SCDE if the grantee fails to perform as promised in its proposal. Federal grants will be terminated in accordance with 2 CFR Part 200.339, 200.340 and 200.341.

In the event that this grant is terminated, the grantee shall have a right to a hearing as set forth in 34 CFR Part 76.783. The grantee must notify the SCDE of its request for a hearing within 30 days of receiving written notice of the termination. If a hearing is requested, the SCDE will conduct the hearing in accordance with the procedures outlined in 34 CFR Part 76.401(d)(2)–(7).
- C. **Reduction in Budgets and Negotiations.** The SCDE reserves the right to negotiate budgets with applicants. The SCDE may, at its sole discretion, determine that a proposed budget is excessive and may negotiate a lower budget with the applicant. The applicant may at that time negotiate or withdraw its proposal. In addition, the SCDE may desire to fund a project but not at the level proposed. In that case, the SCDE shall notify the applicant of the amount that can be funded, and the applicant and the SCDE shall negotiate a modification to the proposal to accommodate the lower budget. All final decisions are that of the SCDE.
- D. **Amendments to Grants.** Amendments are permitted generally for budgets, grant end date, and management upon the mutual agreement of the parties involved and will become effective when specified in writing and signed by both parties. However, amendments to scope of work that significantly alter the original application proposal may trigger partial or full termination consistent with 2 CFR Part 200.339 and 200.340.
- E. **Use of Grant Funds.** Funds awarded are to be expended only for purposes and activities covered by the approved project plan and approved budget and budget narrative.
- F. **Submission of Expenditure Reports.** Claims for reimbursement must be made at least quarterly and consistent with calendar quarters (e.g., an expenditure report claim for costs for January 1 through March 30 must be filed by May 15).

- G. **Obligation of Grant Funds.** Grant funds may not be obligated prior to the effective date or subsequent to the end or termination date of the grant period. No obligations are allowed after the end of the grant period. The final request for expenditure report claims must be submitted no later than ninety (90) days after the end of the grant period unless the scope of work for the grant states a shorter reporting period.
- H. **Deobligation of Funds.** After a final expenditure report claim has been submitted to the SCDE, the grantee will go through the official deobligation process with the SCDE.
- I. **Documentation.** The grantee must provide for accurate and timely recording of receipts and expenditures. The grantee's accounting system should distinguish receipts and expenditures attributable to each grant. The grantee must review the memo regarding "[Guidelines for Retaining Documentation to Support Expenditure Claims.](#)"
- J. **Travel Costs.** Travel costs, if allowed under this solicitation, must not exceed limits noted in the United States [General Services Administration \(GSA\) per diem rates](#) for lodging, except in the case of conference lodging required for program-required training. In the case that conference-related lodging exceeds the GSA per diem rate, the grantee shall follow their entity's written procedure for obtaining prior approval to exceed a GSA rate for a conference hotel. Meals and incidentals are limited by the state budget proviso, currently not to exceed \$35 per day for in-state travel and \$50 for out-of-state travel (see page 81 of the [State of South Carolina Statewide Disbursement Regulations](#)). Mileage reimbursement must follow the current Office of Comptroller General instructions, which is consistent with the published IRS rates.
- K. **Honoraria.** Amounts paid in honoraria, if allowed under this grant, must be consistent with SCDE policies. Applicants should check with the program office before budgeting for honoraria.
- L. **Reports.** The grantee shall submit, as required or instructed by the awarding program office, all reports (programmatic, financial, or evaluation) within the specified period or date and in the prescribed format. An expenditure claim report must be filed by August 15 for all expenditures incurred by June 30 in order to comply with the generally accepted accounting principles (GAAP) and the production of the State's Comprehensive Annual Financial Report.
- M. **Copyright.** The grantee is free to copyright any books, publications, or other copyrightable materials developed in the course of this grant. However, the SCDE reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish, or otherwise use, and to authorize others to use, the copyrighted work developed under this grant.
- N. **Certification Regarding Lobbying, Suspension, and Debarment.** By submitting an application, the applicant certifies, to the best of its knowledge and belief, that the
- Applicant and/or any of its principals, subgrantees, or subcontractors
 - Have not paid or will not pay to any person any federally appropriated funds for the purpose of influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or any employee of a Member of Congress in connection with making any federal grant and the extension continuation, renewal, amendment, or modification of any federal grant, as defined at 34 CFR Part 82.105 and 82.110. If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or any employee of a Member of Congress in connection with this federal grant, the undersigned shall complete and submit Standard Form LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.
 - Are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any state or federal agency as stated at 2 CFR Part 180 or 2 CFR Part 3485.
 - Have not, within a three-year period preceding this application, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) contract or subcontract; violated federal or state antitrust statutes relating to the submission of offers; or

committed embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property.

- Are not presently indicted for, or otherwise criminally or civilly charged by a governmental entity with, commission of any of the offenses enumerated above.
- Applicant has not, within a three-year period preceding this application, had one or more contracts terminated for default by any public (federal, state, or local) entity.

O. Audits.

- Entities expending \$1,000,000 or more in federal awards:
Entities that expend \$1,000,000 or more in federal awards during the fiscal year are required to have an audit performed in accordance with the provisions of 2 CFR Part 200.501, *et seq.* Except for the provisions for biennial audits provided in 2 CFR Part 200.504 (a) and (b), audits must be performed annually as stated at 2 CFR Part 200.504. A grantee that passes through funds to subrecipients has the responsibility of ensuring that federal awards are used for authorized purposes in compliance with federal program laws, federal and state regulations, and grant agreements. The director of the OMB, who will review this amount every two years, has the option of revising the threshold upward. Audits must be conducted in accordance with Government Auditing Standards (Yellow Book).
- Entities expending less than \$1,000,000 in federal awards:
Entities that expend less than \$1,000,000 in a fiscal year in federal awards are exempt from the audit requirements in 2 CFR Part 200.504. However, such entities are not exempt from other federal requirements (including those to maintain records) concerning federal awards provided to the entity. The entity's records must be available for review or audit by the SCDE and appropriate officials of federal agencies, pass-through entities, and the General Accounting Office (GAO). Audits must be conducted in accordance with Government Auditing Standards (Yellow Book).

P. **Records.** The grantee shall retain federal grant records, including financial records and supporting documentation, for a minimum of six (6) years after the end date of the grant when the final expenditure report claim for reimbursement and all final reports have been submitted, unless informed otherwise or in the case of litigation.

Q. **Electronic Signature Agreement.** I agree that my electronic signature is the legally binding equivalent to my handwritten signature.

Signature of Authorized Official

Date

Signature of Authorized Financial Official

Date

Monthly Personnel Activity Report																																										
Title										Month										Year																						
Name	First/Last																																									
Signature										Date					Supervisor's Signature										Date																	
DIRECT TIME	Account for all time worked per day.																														(Minimum of 1/4 hour increments)										TOTAL	TOTAL
PROGRAM NAME	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	HOURS	%										
Insert federal award funding title																														0.0	#DIV/0!											
																														0.0	#DIV/0!											
Insert other funding																														0.0	#DIV/0!											
source(s) below:																														0.0	#DIV/0!											
example: General Fund																														0.0	#DIV/0!											
example: Special Education																														0.0	#DIV/0!											
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SUBTOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!										
INDIRECT TIME																																										
Sick Leave																														0.0	#DIV/0!											
Holiday																														0.0	#DIV/0!											
Annual Leave																														0.0	#DIV/0!											
Prof. Development																														0.0	#DIV/0!											
Other (Describe)																														0.0	#DIV/0!											
SUBTOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!											
GRAND TOTALS																																										

	<i>This form is to be completed only by staff that are "split-funded": partially funded through a federal grant award and partially funded through another funding</i>																					
	<i>source (general funds, special education funds, Title III, etc.)</i>																					

ATTACHMENT C: Example of Staff Timesheet and PAR

ABC District													
XYZ School Grant													
Number: Staff Timesheet and PAR													
Name:	Job Title:		Pay Period Begin Date:				Pay Period End Date:						
WEEK 1	Federal Program #1	Federal Program #1	Federal Program #2	Federal Program #2	Nonfederal Program	Nonfederal Program		Hours Worked	Sick Leave	Annual Leave	Holiday		TOTAL HOURS WORKED
	Time In	Time Out	Time In	Time Out	Time In	Time Out							
MONDAY													
TUESDAY													
WEDNESDAY													
THURSDAY													
FRIDAY													
Totals:													
WEEK 2	Federal Program #1	Federal Program #1	Federal Program #2	Federal Program #2	Nonfederal Program	Nonfederal Program		Hours Worked	Sick Leave	Annual Leave	Holiday		TOTAL HOURS WORKED
	Time In	Time Out	Time In	Time Out	Time In	Time Out							
MONDAY													
TUESDAY													
WEDNESDAY													
THURSDAY													
FRIDAY													
Totals:													
WEEK 3	Federal Program #1	Federal Program #1	Federal Program #2	Federal Program #2	Nonfederal Program	Nonfederal Program		Hours Worked	Sick Leave	Annual Leave	Holiday		TOTAL HOURS WORKED
	Time In	Time Out	Time In	Time Out	Time In	Time Out							
MONDAY													
TUESDAY													
WEDNESDAY													
THURSDAY													
FRIDAY													
Totals:													
WEEK 4	Federal Program #1	Federal Program #1	Federal Program #2	Federal Program #2	Nonfederal Program	Nonfederal Program		Hours Worked	Sick Leave	Annual Leave	Holiday		TOTAL HOURS WORKED
	Time In	Time Out	Time In	Time Out	Time In	Time Out							
MONDAY													
TUESDAY													
WEDNESDAY													
THURSDAY													
FRIDAY													
Totals:													

Total Week 1 thru Week 4: _____ The following signatures certify that this document represents a true recording of time & effort expended for the period indicated and that we have full knowledge of those activities. Federal Program 1 percentage _____ Federal Program 2 percentage Nonfederal Program percentage _____

Signature of Employee: _____ Date: _____ Signature of Supervisor: _____ Date: _____

ATTACHMENT D: Semi-Annual Certification

Semi-Annual Certification
(Staff Working Solely on one Cost Objective)

I, Jean Smith, certify that I worked 100% of my time for the period January 1, 2021 through June 30, 2021 on the ESSER I cost objective.

Signature of Employee

Printed Name of Employee

Date

Signature of Supervisor

Printed Name of Supervisor

Date

ATTACHMENT E: Blanket Certification

Semi-Annual Certification for Salaries and Wages Charged to Federal Grants

Grant Title: 21st Century Community Learning Centers Grant

Grant Number: H630100006918

Fund Source: U. S. Department of Education

Supervisor: Ms. Jean Smith

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 CFR Part 200.430(i)(i)) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.

I understand that the position(s) filled by the following employees are supported entirely by funds from the federal award listed above. I certify that 100% of the job duties of the employee(s) are related to activities in compliance with this grant during the period January 1, 20XX through June 30, 20XX.

This information recorded on this form is true and correct to the best of my knowledge.

Employee Names

Position Title

Fund %

Supervisor Signature

Date

Must be signed by supervisor having firsthand knowledge of work performed by employee.