

ARP ESSER
After school and
Summer Initiative
Awardee Technical
Assistance Session

April 5, 2022
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Director, Office of Emergency Programs

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State Superintendent of Education

Disclaimer

This presentation is designed to help you understand federal and state requirements for the ESSER state level reserve fund.

This presentation is not a substitute for reading the ESSER subgrant award, contract, the program-specific assurances, the SCDE's Assurances and Terms and Conditions for Federal Subawards, and the applicable federal regulations for this subaward.



Purpose of ESSER

- The use of ESSER funds should always be intended to prevent, prepare for, or respond to the COVID-19 pandemic, including its impact on the social, emotional, mental health, and academic needs of students.
 - This should be your organization's basic guideline when assessing whether an expenditure would be allowable under ESSER



Purpose

The purpose of this session is to provide an overview of the American Rescue Plan (ARP) Act, and specifically the funds provided by it under the Elementary and Secondary Schools Emergency Relief (ESSER III) Fund.



Periods of Performance

- February 1, 2023 through September 30, 2024



Award Documents

Cover Letter

Grant Award Notification (GAN)

Federal Assurances, Terms and Conditions

Affidavit of Understanding

Affidavit of Understanding for Vendors



Read the Subaward Carefully



**Elementary and Secondary School Emergency Relief Fund (ESSER) III
American Rescue Plan (ARP) Act of 2021**

Assurances and Terms and Conditions for Federal Subawards
Effective date: 1/4/2021

Assurances and Terms and Conditions for Federal Subawards

Assurances

As the duly authorized representative of _____,
(Please print or type name of LEA)

I certify that this 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.



**STATE OF SOUTH CAROLINA
DEPARTMENT OF EDUCATION**

MOLLY M. SPEARMAN
STATE SUPERINTENDENT OF EDUCATION

SUBGRANT AWARD NOTIFICATION

Directions: Please read carefully, sign in the appropriate space, and return the original to Tonia M. Smith, Office of Emergency Programs at scesser@ed.sc.gov. Questions? Contact Tonia at scesser@ed.sc.gov.

Keep a signed copy for your records.

<p>1. Name and Address of Subgrantee: Lee County School District 310 Roland Street Bishopville, SC 29010-1140</p> <p>3. Name of Authorized Official: Mr. Bernard McDaniel</p> <p>4. Subgrantee Unique Identifier (UEI#): T2E6MKLX88B9 Subgrantee Code: 3101</p> <p>5. Period of Performance: Start: 5/16/2022 End: 9/30/2024</p> <p>6. Budget Period: Start: 5/16/2022 End: 9/30/2024</p> <p>8. Project Title: Construction/Modification of Facilities</p> <p>9. Type of Agency: SEA</p> <p>10. Federal Project Description: 84.425U American Rescue Plan - Elementary and Secondary School Education Relief Fund (ARP-ESSER)</p>	<p>2. Subaward Information: Grant Status: New Grant Number: H63010497523 Subaward Name: ARP ESSER Reserve Sub Program Number: 01 Award Amount: \$15,333,333.00 Total Amount of Funds Obligated to Subgrantee: \$15,333,333.00 Total Amount of Funds Committed to Subgrantee: \$15,333,333.00 District Revenue Code: 4974 District Subfund: 218</p> <p>7. Federal Award Information (as applicable): FAIN: S425U210019 Awarding Agency: US Department of Education Federal Award Date: March 24, 2021 R&D Award? No Assistance Listings #: 84.425U and Name: American Rescue Plan - Elementary and Secondary School Education Relief Fund (ARP-ESSER)</p>
<p>11. Scope of Work and/or Special Conditions (continued on pages 2 and 3): A. To support students who have been most severely impacted by the COVID-19 pandemic and are likely to have suffered the most because of long-standing inequities in our communities and schools that have</p>	



The Basics of Federal Funds



WARNING! ESSER FUND AWARDS



- More federal money than ever!
- Must accurately account for all funds
- Be prepared: not “if,” but “when”
 - Monitoring (desk and visits)
 - Audits

Grant Entities are Expected to

- Adhere to *all* funding requirements
- Have adequate internal control systems
- Comply with state laws, federal laws, and regulations
- Meet performance expectations
- Meet *all* reporting requirements
(i.e., reports are complete, accurate, and on time).



Some Unallowable uses of ESSER Funds

- Food
- Admission Cost for Adults
- Incentives to students or parents*
- Cash payments to students, guardians, others
- Gaming equipment
- Clothing for Students or Adults
- Capital Assets
 - Vehicles, HVACs, etc



Maintaining Documentation

- Maintain adequate supporting documentation
 - All expenditures (POs, proof of purchase, journal entries)
 - Inventory control
- Properly track use of funds
- **Time and effort** is required for all employees paid fully or partially with ESSER funds



Time and Effort Documentation

- 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 C.F.R. Part 200.430(i)(1))
- To meet the above requirements, all employees who must complete time and effort forms must submit either a semi-annual certification or a personnel activity report (PAR).



Time and Effort Documentation

- All employees whose work is funded fully (100%) by a single cost objective or grant award must complete a semi-annual certification. The semi-annual certification must be:
 1. Completed at least every six (6) months (twice a year);
 2. Be signed by the employee or the supervisor with direct knowledge of the work being performed;
 3. Reflect an after-the-fact distribution of the actual activity; and
 4. Account for the total activity for which each employee is compensated.



Time and Effort Documentation

A PAR must be completed if an employee is funded partially by the grant. It provides a written record of an employee's work activities used to document that employee's time to grants or projects. It must be completed monthly and supported by a daily calendar of activities. All employees who must complete PARs that support the distribution of their salaries /wages that meet the following standards:

1. Reflect an after-the-fact distribution of the actual activity, not a budget estimate;
2. Account for the total work activity for which each employee is compensated;
3. Be prepared at least monthly (a separate PAR for each month) and coincide with one (1) or more pay periods; and
4. Be signed by the employee.



Reimbursement Documentation and Process



Reimbursement for Payroll Expenses

- Copy of signed Time Sheets
 - Shows Hourly Rate
 - Signed by employee and supervisor
 - Date of Service and total of hours worked and hourly rate
- Ledger showing detailed payment to employee
 - Documentation of any benefits charged (invoices for insurance payments, FICA tax forms, etc.;
 - job descriptions, payroll schedule should be on file with your organization



Reimbursement for Transportation

We can reimburse for mileage to transport students to and from the program or to and from program events.

- Transportation log must include:
 - Date of Transport
 - In/Out Times of Transport
 - Total Miles traveled during that transport.
- ***Reimbursement will be at the State Rate of 65.5 cents per mile***



Proper Documentation for Reimbursement

Invoice/Receipt

- Must Show: *Date of purchase*, *total cost* (including shipping and sales tax), *items purchased* (including unit price and description) and

Proof of Payment

- Examples: General Ledger, Bank/Credit Card Statement, Check (Front and Back)
- All forms of proof of payment must include the entity's name, date the expense was incurred, purchase total, and vendor.
- These items should match the coordinating invoice/receipt provided



Improper Documentation

- If the invoices are not sufficient documentation for reimbursement, we will deny the invoice and process the remainder of the claim
- We will notify you of the denial and give you a 48-hour turnaround to submit the proper documentation.
 - If not submitted, the undocumented portion of the claim will be rejected.
 - You can submit again for approval with correct documentation



Field Trips

- It is highly recommended that you get preapproval for all field trips BEFORE you attend.
 - Even if they have been approved in your budget
- Cost for student admission only
- Mileage will be reimbursed at \$0.655 per mile
- Cost of food will not be reimbursed



Field Trips

This must be completed, submitted and approved before your trip

Field Trip Request

This form must be completed and submitted to ESSERReporting@ed.sc.gov at least 20 days before the field trip.

Organization Name:

Contact Name:

Contact Email:

Contact Phone:

Destination:

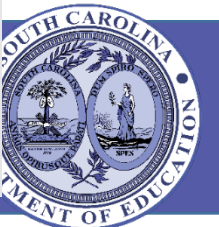
Date of Trip:

Miles to travel (round trip): _____ x \$.655 = _____

Admission Cost: _____ x _____ number of students

Total Admission: _____

Purpose of Field Trip:



Rentals and Utilities

- Recommended to get a MOU/Contract that outlines the Rental Agreement
 - Documentation of payment must be submitted reimbursement
- Invoice must have name and or address of the organization
 - Show dates of service



Mileage Transportation

- Mileage will be reimbursed at \$0.655 per mile
 - Recommend maintaining a mileage log
 - Cost for to and from program and program events



MOAs/Contracts

- We must have in our files a MOU, MOA or contracts for all partners
- Organizations/persons listed in Purchase Services
- Invoices submitted by providers must include the date of service, services rendered



Reminders

- All entities must have an up-to-date System for Award Management (SAM) registration and have a Unique Entity Identifier (UEI) Number
 - Please be aware of an upcoming lapse in SAM registration and stay on top of renewing
 - [SAM.gov | Home](https://sam.gov)
- Please be aware of upcoming reporting requirements
 - Detailed due dates in GANs or contract
 - MOA's needed



Contact Us! Office of Emergency Programs

- **Tonia Mallett Smith, Director**
- **Jennifer Wheeler, Programming and Monitoring Team Lead**
- **Kristi Motley, Ed Associate**
- **Michael Muller, Program Coordinator**
- **Sarah Boria, Ed Associate**
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 - ESSERReporting@ed.sc.gov



ClassWallet

