

South Carolina Department of Education

Grants Management Closeout Requirements

34 CFR Part 74 & 80

January 15, 2014

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and Student Intervention Services

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My Project is ending. Now What?



Prepare for Closeout!

Non-profits follow 34 CFR Part 74
LEAs follow 34 CFR Part 80

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Check Your GAN

Grantee Address:		Grant Amount:	\$185,457
Type of Agency:	organization	Project Dates:	Start: 8/1/2013 End: 7/31/2014
Title of Project:	21st Century Community Learning Grant	Fed GAN#	S287C130041
		CFDA #:	84.287

Scope of Work and/or Special Conditions (continued on page 2):

A. Funds must be spent only for services, activities, and materials indicated in the approved grant application.
 B. Programs are required to provide the same (or a higher) level of services to the same number of students for the same number of hours for the same number of weeks as indicated in the approved grant application.
 C. Programs may not charge students or their families any type of fees.
 D. Programs are required to submit quarterly (at a minimum) expenditure reports, along with appropriate supporting documentation, electronically to the SCDE at 21stccl@ed.sc.gov.

Applicable Regulations:
 34 C.F.R. Part 80 (LEAs); 34 C.F.R. Part 74 (nonprofits); 48 C.F.R. Part 31 (for profits)
 A133 Single Audit (LEAs); A133 (nonprofits, if applicable); Financial Audit or Annual Report (nonprofits and for profits, if applicable)

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Federal Regulations Guide Activities

Non-profits follow 34 CFR Part 74

LEAs follow 34 CFR Part 80

At www.ecfr.gov

- Select Title 34 – Education
- Browse Part 74 or 80 in volume 1

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Get Ready for Closeout

§74.50-53 & §80.50-80.52

Reconcile **all** activities (budget items to actual expenditures)

- Process remaining expenditures
- Prepare any budget amendments
- Ensure proper documentation is retained.

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Reminders about Budget Amendments

For 21st CCLC projects –

- Due May 1, 2014, to SCDE. *No Exceptions!*
- All dollars must be expensed by July 31, 2014

For School Climate projects –

- Due August 15, 2014, to SCDE. *No Exceptions!*
- All dollars must be expensed by October 1, 2014.

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Reminders about Budget Amendments

- Amendments must include only costs that are directly related to the grant activities for the 2013-14 program year
- Funds may not be used to buy supplies or equipment to be used beyond the life of the grant.

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 **Get Ready for Closeout**

Prepare to close all activities, contracts with vendors, etc.

- Process final payments
- Retain proper documentation.

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Closeout Activities

§74.50-53 & §80.50-80.52

- Prepare financial closeout report and required program report(s) 
- Complete final reimbursement request
- De-obligate funds with the SCDE.

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Closeout Activities, cont.

§74.35 & §80.33, §80.42, §74.50-53 & §80.50-80.52

- Account for all real and personal property 
- Complete disposition of property (for threshold \geq \$5,000)
- Complete disposition for supplies if necessary.

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About Supplies

§74.35 & §80.33 

§80.33 (a) Title.
Title to supplies acquired under a grant or subgrant will vest, upon acquisition, in the grantee or subgrantee respectively.

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About Supplies, cont.

§74.35 & §80.33

§80.33 (b) Disposition.
If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon termination or completion of the award, and if the supplies are not needed for any other federally sponsored programs or projects, the grantee or subgrantee shall compensate the awarding agency for its share.

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Closeout Activities, cont.

- Re-pay any funds as a result of an audit
- Complete record retention and ensure availability for a minimum of 3 years (we recommend 6 years).

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21st Century Community Learning Centers

- Final expenditure reports are due August 8, 2014
- All data entry for CAYEN should be completed by June 1, 2014
- All programs will receive individual deadlines for submission of CIPAS evidence.

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21st Century Community Learning Centers

- End of Year Report due by June 15, 2014
- Final Inventory list due with End of Year report (June 15, 2014)
- Program will send close out letter
- Program will provide guidance on disposition.

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SC School Climate Initiative

- End of Year Report due by November 7, 2014
- Final inventory due before September 30, 2014
- Final expenditure claims/reports due before October 17, 2014
- Program will send close out letter
- Program will provide guidance on disposition.

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Retain Records

Maintain an official grant file

1. original application and any reviewer's comments
2. required forms
3. grant award notification(s) (GAN)
4. annual grant performance reports

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Recommended Grant File

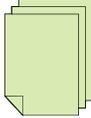
5. all financial reports
6. all budgets and budget modifications
7. annual audit report including the management letter
8. Official related correspondence
9. Official decisions
10. any other documentation relevant to the grant throughout its life cycle.

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Recommended Grant File

- includes documents submitted, processed, and maintained on paper or electronically
- follow best practices for filing in both systems to allow for easy retrieval.




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Recommended Grant File

Establish a secure area in the respective office to store the official grant files. Routinely review the official files and reinforce proper controls and procedures with program staff as inconsistencies are noted.



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Recommended Grant File

Distinguish between personal notes and official records:

- Notes should not be included in the official grant file
- Personal notes by staff and officials that are used for their personal recollection are not shared with other personnel or funding agency personnel.



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Resources

- Assurances, Terms and Conditions (see your GAN)
- Project Budget and all approved modifications
- 34 CFR 74 http://www.ecfr.gov/cgi-bin/text-idx?SID=17ab90a79e0bec72c2ba967f0f830de8&tpl=/ecfbrowse/Title34/34cfr74_main_02.tpl
- 34 CFR 80 http://www.ecfr.gov/cgi-bin/text-idx?SID=17ab90a79e0bec72c2ba967f0f830de8&tpl=/ecfbrowse/Title34/34cfr80_main_02.tpl
- Cost Principle OMB Circular A-87 (scroll down and click on link) http://www.whitehouse.gov/omb/circulars_default
- <http://ed.sc.gov/agency/gc/grants/>

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