

PERKINS BASIC GRANT–YEAR-END CLOSEOUT PROCESS

The year-end closeout process is to be completed and submitted to NDE by October 15.

The basic grant closeout for Perkins consists of

- The Closeout Report (attached to the Final Financial Reimbursement Claim)
- The Final Financial Reimbursement Claim request through the Grants Management System (GMS)

Final payments will not be processed until the Closeout Report and Final Financial Claim for Reimbursement are submitted. The following information provides the process and options for submitting.

The **Closeout Report** is the narrative portion of the final report. An outline of the sections expected exists below to assist in organizing and identifying the necessary information to include in the closeout report. The submission of this report (as a Word or PDF) as an attachment through the GMS Final Financial Reimbursement Claim request **eliminates** the need for signatures, cover pages, copies, etc.

Audit guidelines require that an itemized printout of the total expenditures attributed to the approved Career and Technical Education Application for the year must accompany all claims for reimbursement. This printout must include the date of purchase, vendor, amount and description of items purchased. The printout should also provide detailed information on any personnel services charged to the Perkins grant.

Consideration and tips for the final financial claim process:

1. Select the final claim button within the payments section of the GMS to identify and initiate the final financial reimbursement claim.
2. Attach the itemized printout of the total expenditures files through the GMS financial claim system one at a time. Using “save page” between submitting attachment files ensures all files are uploaded into the system.
3. If you have questions about the Payments or Final Financial Reimbursement Claim processes contact Harlan Feather, Harlan.feather@nebraska.gov or the NDE Help Desk at: **1-888-285-0556**, or **402-471-3151**.

ANNUAL GRANT CLOSEOUT REPORT

The Closeout Report is a written summary of the activities completed during the fiscal year and must be submitted with the financial claim for reimbursement in order to complete the final payment process.

Advisory Council Activities

Document the activities of the advisory council including number of meetings and their role in developing the application and completing the activities outlined in the application.

Summary of Activities Conducted

Required Uses of Funds - Describe the specific outcomes that resulted from utilizing Perkins funds for the activities approved in the application.

- 1) How did the use of these funds strengthen and improve the academic and technical knowledge and skills of CTE students participating in CTE programs? (Section 135(b)1)
- 2) How did the use of these funds link career technical education at the secondary and postsecondary level through programs of study (Section 135(b)2)
- 3) How did the use of these funds provide students with strong experience and understanding of all aspects of an industry (Section 135(b)3)
- 4) How did the use of these funds develop, improve or expand the use of technology (Section 135(b)4)
- 5) How did the use of these funds provide professional development to CTE teachers, administrators and career guidance counselors (Section 135(b)5)
- 6) How did the use of these funds develop and implement evaluation of the CTE programs carried out with Perkins funds including assessment of meeting the needs of special populations (Section 135(b)6)
- 7) How did the use of these funds initiate, improve, expand and modernize quality CTE programs (Section 135(b)7)
- 8) How did the use of these funds provide services that are of sufficient size, scope and quality to be effective (Section 135(b)8)
- 9) How did the use of these funds provide activities to prepare special populations enrolled in CTE programs for high skill, high wage or high demand occupations that lead to self-sufficiency (Section 135(b)9)

Performance on the Perkins Performance Measures - Section 113(b)

- 1b) Describe strategies employed resulting in progress in achieving levels of performance on the Section 113(b) core indicators of performance.
- 2b) What strategies did you employ to address any disparities or gaps in performance between any such category and the performance of all students?

Perkins Improvement Plan (if applicable)

- 1c) Document the results of the Perkins Improvement Plan activities as identified in the application.

SECTION 7 – FINANCIAL CLAIMS

Validate the financial claims submitted through the GMS system represent the expenditures for the fiscal program year.
REIMBURSEMENTS/CLOSE OUT OF THE GRANT

Select Fiscal Year: 2017

Application Name	Revision	Status	Date	Open	Payments
Perkins Basic/Post Secondary Grants	Original Application	Final Approved View GAN	8/4/2016	Open	Payments
Title IC - Migrant	Original Application	Final Approved View GAN	1/20/2017	Open	Payments
SPED Planning Region Team (PRT) Grant	Original Application	Final Approved View GAN	11/28/2016	Open	Payments

When requesting reimbursements, or to close out the grant, select the Payments button in the GMS Access Select page. This will activate the payments portion of the Application. The Payment Summary page opens. Click on the button View Reimbursement Requests/Financial Reports. This opens the Reimbursement Request/Financial Report. Select the Create New Request button. These reimbursements are made by their Object Code expenditures.

CLAIMING EXPENDITURES WHEN REQUESTING A FINAL REIMBURSEMENT

Enter LEA Contact Information (District Financial Contact). Select the check box for Final Reimbursement Request. This option is to close out a program by entering YTD expenditures and determines whether a final payment is due or if there is cash on hand to be returned to NDE. This can only be selected if there are no other pending reimbursement requests.

Select here to add a report for this program

Select here if this is the Final Reimbursement Request

Budgeted	Submitted Expenditures YTD	Scheduled Payments YTD
\$3,000	1	\$0

Complete the "Actual Expenditures YTD" Column. This column is used

Enter whole dollar amounts only

Remaining for Expenditure/ Payment	Actual Expenditures YTD	(Overpaid)/ Underpaid
\$3,000	\$1340	\$1,340
\$525	\$103	\$103
\$0	\$0	\$0
\$2,175	\$1916	\$1,916

to determine cash on hand. This needs to be completed when submitting a Final Reimbursement Request.

Select Save Page then select (RE)Calculate Closeout Amounts button. "Projected Grant Closeout Summary" is populated.

1. Attach the FINAL (CLOSE OUT) REPORT (i.e., PDF, word or excel format, be sure the file extensions are included.)

- Select "Browse".
- Navigate to the file/report needed for attachment and select.
- For multiple attachments repeat "browse", saving the page each time an attachment is selected.
- Select the "Submit to NDE" button. A message will appear indicating whether there are errors or if the request has been forwarded to NDE for review and approval.

Enter expenditure amounts and save prior to submission

Attach Document

Check here if documentation has been sent to NDE via Mail

to the best of my knowledge and belief, this report is true and correct in all aspects: supporting documentation for all entries in the records are on file and will be retained for five (5) years or until the Applicant is notified that such records are no longer needed for a review; and the federal funds have been expended only for the purposes they were granted.

MONITORING

Each LEA will be assigned an NDE career education staff member as a monitor. The monitor will be identified through the NCE website at www.education.ne.gov/nce and when possible will remain the same from year to year to ensure consistency.

Monitoring takes many forms (e-mail, phone, personal contact, etc.). Desk audits are completed annually by approving the local application, approving claims and final closeout reports. An on-site monitoring visit requiring the completion of the Monitoring Manual will be periodically completed, at least twice during the remaining five-year period of the Act.

Monitoring Manuals have been updated and can be found on the NCE website at www.education.ne.gov/nce/grants.html. Specific instructions about the monitoring process will be provided by the assigned monitor prior to the on-site monitoring meeting. It is helpful if the LEA completes the Monitoring Manual prior to the actual on-site visit.

Some of the issues most commonly found during monitoring:

- Providing ID tags to identify equipment purchased with Perkins Funds in inventory system
- Minimal involvement or failure to use advisory committee
- Keeping positive time records for staff time certifying to Perkins Funds

AUDIT REQUIREMENTS

Federal regulations require that 1) sub-recipients of federal funds distributed by the Department have audits, and 2) the Department will review the audits as per OMB Circular A-133, and if required, take corrective action.

If a sub-recipient expends a total of \$500,000 or more during the sub recipient's fiscal year from ALL federal funding sources, the sub recipient shall have either a single audit or a program specific audit made for such fiscal year in accordance with the Single Audit Act of 1984, as amended by the Single Audit Act Amendments of 1996, and a copy of the complete audit report must be submitted to the NDE Office no later than nine months after the audited period ends.

Sub-recipients expending amounts less than the \$500,000 threshold will still be subject to a review of financial statements and a compliance audit. These reviews may be fulfilled through an audit conducted by an auditing firm and/or through the monitoring activities conducted by NDE.

RECORDS MANAGEMENT

Recipients of federal funds are responsible for maintaining a full and complete record of expenditures of federal, state and local funds connected with a project. Copies of primary source documents such as purchase orders, paid invoices, paid vouchers, and related correspondence are to be on file **WITH THE ELIGIBLE RECIPIENT** and available upon request for state and federal audits. Please follow your school district record retention schedule.

All records including student enrollment records must be kept five complete fiscal years **plus** the current fiscal year.