

S425D210025

William Bell

MA Department of Elementary and Secondary Education

75 Pleasant Street

Malden, MA 02148

S425D210025

Jeffrey Riley  
MA Department of Elementary and Secondary Education  
75 Pleasant Street  
Malden, MA 02148



# US Department of Education Washington, D.C. 20202

## GRANT AWARD NOTIFICATION

<b>1</b>	<b>RECIPIENT NAME</b>  MA Department of Elementary and Secondary Education 75 Pleasant Street Malden, MA 02148	<b>2</b>	<b>AWARD INFORMATION</b>  PR/AWARD NUMBER      S425D210025 ACTION NUMBER        1 ACTION TYPE            New AWARD TYPE            Formula																				
<b>3</b>	<b>PROJECT STAFF</b>  <b>RECIPIENT STATE DIRECTOR</b> William Bell                      (781) 338-6528 <a href="mailto:William.Bell@mass.gov">William.Bell@mass.gov</a> <b>EDUCATION PROGRAM CONTACT</b> Amy B Huber                        (202) 453-6634 <a href="mailto:amy.huber@ed.gov">amy.huber@ed.gov</a> <b>EDUCATION PAYMENT HOTLINE</b> G5 PAYEE HELPDESK      888-336-8930 <a href="mailto:edcaps.user@ed.gov">edcaps.user@ed.gov</a>	<b>4</b>	<b>PROJECT DESCRIPTION</b>  84.425D Elementary and Secondary School Emergency Relief Fund																				
<b>5</b>	<b>KEY PERSONNEL</b>  N/A																						
<b>6</b>	<b>AWARD PERIODS</b>  BUDGET PERIOD      01/05/2021 - 09/30/2022 FEDERAL FUNDING PERIOD    01/05/2021 - 09/30/2022  FUTURE BUDGET PERIODS  N/A																						
<b>7</b>	<b>AUTHORIZED FUNDING</b>  CURRENT AWARD AMOUNT      \$814,890,396.00 PREVIOUS CUMULATIVE AMOUNT      \$0.00 CUMULATIVE AMOUNT      \$814,890,396.00																						
<b>8</b>	<b>ADMINISTRATIVE INFORMATION</b>  DUNS/SSN              799538178 REGULATIONS        EDGAR AS APPLICABLE 2 CFR AS APPLICABLE ATTACHMENTS        1 , 3 , 8 , 9 , 11 , 12 , 13 , 14 , E-3 , E4 , E5 , ESSER2-T																						
<b>9</b>	<b>LEGISLATIVE AND FISCAL DATA</b>  AUTHORITY:                                    PL PUBLIC LAW 116-136 THE CARES ACT THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES ACT), PUBLIC LAW 116-136 PROGRAM TITLE:                                EDUCATION STABILIZATION FUND CFDA/SUBPROGRAM NO:                      84.425D  <table border="1"> <thead> <tr> <th>FUND CODE</th> <th>FUNDING YEAR</th> <th>AWARD YEAR</th> <th>ORG. CODE</th> <th>CATEGORY</th> <th>LIMITATION</th> <th>ACTIVITY</th> <th>CFDA</th> <th>OBJECT CLASS</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>0251M</td> <td>2021</td> <td>2021</td> <td>ES000000</td> <td>B</td> <td>DV6</td> <td>000</td> <td>425</td> <td>4101A</td> <td>\$814,890,396.00</td> </tr> </tbody> </table>			FUND CODE	FUNDING YEAR	AWARD YEAR	ORG. CODE	CATEGORY	LIMITATION	ACTIVITY	CFDA	OBJECT CLASS	AMOUNT	0251M	2021	2021	ES000000	B	DV6	000	425	4101A	\$814,890,396.00
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**GRANT AWARD NOTIFICATION**

**10**

PR/AWARD NUMBER: S425D210025  
RECIPIENT NAME: MA Department of Elementary and Secondary Education

**TERMS AND CONDITIONS**

- (1) The Office of Management and Budget requires all Federal agencies to assign a Federal Award Identifying Number (FAIN) to each of their financial assistance awards. The PR/AWARD NUMBER identified in Block 2 is your FAIN.

If subawards are permitted under this grant, and you choose to make subawards, you must document the assigned PR/AWARD NUMBER (FAIN) identified in Block 2 of this Grant Award Notification on each subaward made under this grant. The term subaward means:

1. A legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
  2. The term does not include your procurement of property and services needed to carry out the project or program (The payments received for goods or services provided as a contractor are not Federal awards, see 2 CFR 200.501(f) of the OMB Uniform Guidance: "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards").
  3. A subaward may be provided through any legal agreement, including an agreement that you or a subrecipient considers a contract.
- (2) You are authorized, in carrying out this grant, to utilize the higher threshold set for micro-purchase and simplified acquisition thresholds for federal assistance under this grant or under a contract you award under this grant established by recent statutory changes. These statutory changes raise the threshold for micro-purchases under Federal financial assistance awards to \$10,000 and raise the threshold for simplified acquisitions to \$250,000 for recipients. These higher thresholds are not effective until implemented in the Federal Acquisition Regulations (FAR) at 48 CFR Subpart 2.1 (Definitions), which has not yet occurred. See 2 CFR 200.67 and 200.88. For FY 2018, OMB is granting an exception allowing recipients to use the higher thresholds in advance of changes to the FAR. Please refer to Office of Management and Budget's Memorandum 18-18 regarding the statutory changes. If you have any questions about these regulations, please contact the program officer identified in Block 3 of this GAN.
- (3) The negotiated indirect cost rate or the indirect cost allocation plan approved for the entity identified in Block 1 of this GAN applies to this grant award.
- (4) UNDER THE "TYDINGS AMENDMENT," SECTION 421(b) OF THE GENERAL EDUCATION PROVISIONS ACT, 20 U.S.C. 1225(B), ANY FUNDS THAT ARE NOT OBLIGATED AT THE END OF THE FEDERAL FUNDING PERIOD SPECIFIED IN BLOCK 6 SHALL REMAIN AVAILABLE FOR OBLIGATION FOR AN ADDITIONAL PERIOD OF 12 MONTHS.
- (5) ESSER II Clauses 1 - 5

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of the OMB Uniform Guidance: "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards").

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(3) The negotiated indirect cost rate or the indirect cost allocation plan approved for the entity identified in Block 1 of this GAN applies to this grant award.

(4) Under the Tydings Amendment, Section 421(b) of the General Education Provisions Act 20 U.S.C 1225(B), any funds that are not obligated at the end of the federal funding period specified in Block 6 shall remain available for obligation for an additional period of 12 months.

(5) By drawing down funds made available under this GAN, the recipient agrees to the assurances attached as Attachment T which include the reporting requirements in section 15011 of Division B of the Coronavirus Aid, Recovery, and Economic Security (CARES) Act and in section 313(f) of Division M of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, and the requirement to demonstrate that the State has maintained effort as required in section 317 of the CRRSA.

(6) ESSER II Clauses 6 - 10

(6) A local educational agency (LEA) may use funds it receives under section 313(d) of the CRRSA Act for any activity listed in section 313(d) (applicable sections of the CRRSA Act are attached to Attachment T). Any activity that is an allowable use of Elementary and Secondary Schools Emergency Relief (ESSER) funds by an LEA under section 18003(d) of the CARES Act is also an allowable use of ESSER II funds by an LEA under section 313(d) of the CRRSA Act and any allowable use of ESSER II funds by an LEA is also an allowable use of ESSER funds by an LEA under section 18003(d) of the CARES Act.

(7) An LEA that receives ESSER II funds under this grant is not required to provide equitable services to non-public school students and teachers with the ESSER II funding.

(8) Records pertaining to this award under 2 C.F.R. 200.334 and 34 C.F.R. 76.730, including financial records related to use of grant funds, must be retained separately from a State educational agency's (SEA's) or LEA's ESSER funds.

(9) Any ESSER II funds the SEA receives that it does not award within one year of the date these funds are awarded to the SEA must be returned to the Secretary. Funds are considered to be awarded when they are subgranted to an LEA or, in the case of the funds the SEA reserves for administrative costs or emergency needs as determined by the SEA pursuant to section 313(e) of the CRRSA, when the SEA awards a contract or subgrants the funds or retains the funds to provide direct services itself.

(10) Consistent with the ESSER Grant Award Notification Enclosure 4 (E4) MEMORANDUM TO REMIND DEPARTMENT OF EDUCATION (THE DEPARTMENT) GRANTEES OF EXISTING CASH MANAGEMENT REQUIREMENTS REGARDING PAYMENTS, the SEA will follow applicable cash management requirements in the Cash Management Improvement Act and 2 C.F.R 200.305. If SEA provides advance payments to LEAs, the payments must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the non-Federal entity in carrying out the purpose of the approved program or project



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(i.e., to prevent, prepare for, and respond to COVID-19). The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-Federal entity for direct program or project costs and the proportionate share of any allowable indirect costs.

A handwritten signature in black ink that reads "Frank T. Brogan".

**Frank Brogan  
Assistant Secretary**

**01/06/2021**

**AUTHORIZING OFFICIAL**

**DATE**

## EXPLANATION OF BLOCKS ON THE GRANT AWARD NOTIFICATION

**For Discretionary, Formula and Block Grants** (See Block 2 of the Notification)

- 1. RECIPIENT NAME** - The legal name of the recipient or name of the primary organizational unit that was identified in the application, state plan or other documents required to be submitted for funding by the grant program.
- 2. AWARD INFORMATION** - Unique items of information that identify this notification.
  - PR/AWARD NUMBER** - A unique, identifying number assigned by the Department to each application. On funded applications, this is commonly known as the "grant number" or "document number." The PR/Award Number is also known as the Federal Award Identifying Number, or FAIN.
  - ACTION NUMBER** - A numeral that represents the cumulative number of steps taken by the Department to date to establish or modify the award through fiscal or administrative means. Action number "01" will always be "NEW AWARD"
  - ACTION TYPE** - The nature of this notification (e.g., NEW AWARD, CONTINUATION, REVISION, ADMINISTRATIVE)
  - AWARD TYPE** - The particular assistance category in which funding for this award is provided, i.e., DISCRETIONARY, FORMULA, or BLOCK. If this award was made under a Research and Development grant program, the terms RESEARCH AND DEVELOPMENT will appear under DISCRETIONARY, FORMULA OR BLOCK.
- 3. PROJECT STAFF** - This block contains the names and telephone numbers of the U.S. Department of Education and recipient staff who are responsible for project direction and oversight.
  - \*RECIPIENT PROJECT DIRECTOR** - The recipient staff person responsible for administering the project. This person represents the recipient to the U.S. Department of Education.
  - EDUCATION PROGRAM CONTACT** - The U.S. Department of Education staff person responsible for the programmatic, administrative and business management concerns of the Department.
  - EDUCATION PAYMENT CONTACT** - The U.S. Department of Education staff person responsible for payments or questions concerning electronic drawdown and financial expenditure reporting.
- 4. PROJECT TITLE AND CFDA NUMBER** - Identifies the Catalog of Federal Domestic Assistance (CFDA) subprogram title and the associated subprogram number.
- 5.\* KEY PERSONNEL** - Name, title and percentage (%) of effort the key personnel identified devotes to the project.
- 6. AWARD PERIODS** - Project activities and funding are approved with respect to three different time periods, described below:
  - BUDGET PERIOD** - A specific interval of time for which Federal funds are being provided from a particular fiscal year to fund a recipient's approved activities and budget. The start and end dates of the budget period are shown.
  - PERFORMANCE PERIOD** - The complete length of time the recipient is proposed to be funded to complete approved activities. A performance period may contain one or more budget periods.
  - \*FUTURE BUDGET PERIODS** - The estimated remaining budget periods for multi-year projects and estimated funds the Department proposes it will award the recipient provided substantial progress is made by the recipient in completing approved activities, the Department determines that continuing the project would be in the best interest of the Government, Congress appropriates sufficient funds under the program, and the recipient has submitted a performance report that provides the most current performance information and the status of budget expenditures.
- 7. AUTHORIZED FUNDING** - The dollar figures in this block refer to the Federal funds provided to a recipient during the award periods.
  - \*THIS ACTION** - The amount of funds obligated (added) or de-obligated (subtracted) by this notification.
  - \*BUDGET PERIOD** - The total amount of funds available for use by the grantee during the stated budget period to this date.
  - \*PERFORMANCE PERIOD** - The amount of funds obligated from the start date of the first budget period to this date.
  - RECIPIENT COST SHARE** - The funds, expressed as a percentage, that the recipient is required to contribute to the project, as defined by the program legislation or regulations and/or terms and conditions of the award.
  - RECIPIENT NON-FEDERAL AMOUNT** - The amount of non-federal funds the recipient must contribute to the project as identified in the recipient's application. When non-federal funds are identified by the recipient where a cost share is not a legislation requirement, the recipient will be required to provide the non-federal funds.
- 8. ADMINISTRATIVE INFORMATION** - This information is provided to assist the recipient in completing the approved activities and managing the project in accordance with U.S. Department of Education procedures and regulations.

**DUNS/SSN** - A unique, identifying number assigned to each recipient for payment purposes. The number is based on either the recipient's assigned number from Dun and Bradstreet or the individual's social security number.

**\*REGULATIONS** - Title 2 of the Code of Federal Regulations(CFR), Part 200 as adopted at 2 CFR 3474; the applicable parts of the Education Department General Administrative Regulations (EDGAR), specific program regulations (if any), and other titles of the CFR that govern the award and administration of this grant.

**\*ATTACHMENTS** - Additional sections of the Grant Award Notification that discuss payment and reporting requirements, explain Department procedures, and add special terms and conditions in addition to those established, and shown as clauses, in Block 10 of the award. Any attachments provided with a notification continue in effect through the project period until modified or rescinded by the Authorizing Official.

**9. LEGISLATIVE AND FISCAL DATA** - The name of the authorizing legislation for this grant, the CFDA title of the program through which funding is provided, and U.S. Department of Education fiscal information.

**FUND CODE, FUNDING YEAR, AWARD YEAR, ORG.CODE, PROJECT CODE, OBJECT CLASS** -

The fiscal information recorded by the U.S. Department of Education's Grants Management System (G5) to track obligations by award.

**AMOUNT** - The amount of funds provided from a particular appropriation and project code. Some notifications authorize more than one amount from separate appropriations and/or project codes. The total of all amounts in this block equals the amount shown on the line, "THIS ACTION" (See "AUTHORIZED FUNDING" above (Block 7)).

**10. TERMS AND CONDITIONS** - Requirements of the award that are binding on the recipient.

**\*PARTICIPANT NUMBER** - The number of eligible participants the grantee is required to serve during the budget year.

**\*GRANTEE NAME** - The entity name and address registered in the System for Award Management (SAM). This name and address is tied to the DUNS number registered in SAM under the name and address appearing in this field. This name, address and the associated DUNS is what is displayed in the SAM Public Search.

**\*PROGRAM INDIRECT COST TYPE** - The type of indirect cost permitted under the program (i.e. Restricted, Unrestricted, or Training).

**\*PROJECT INDIRECT COST RATE** - The indirect cost rate applicable to this grant.

**\*AUTHORIZING OFFICIAL** - The U.S. Department of Education official authorized to award Federal funds to the recipient, establish or change the terms and conditions of the award, and authorize modifications to the award

**FOR FORMULA AND BLOCK GRANTS ONLY:**

(See also Blocks 1, 2, 4, 6, 8, 9 and 10 above)

**3. PROJECT STAFF** - The U.S. Department of Education staff persons to be contacted for programmatic and payment questions.

**7. AUTHORIZED FUNDING**

**CURRENT AWARD AMOUNT** - The amount of funds that are obligated (added) or de-obligated (subtracted) by this action.

**PREVIOUS CUMULATIVE AMOUNT** - The total amount of funds awarded under the grant before this action.

**CUMULATIVE AMOUNT** - The total amount of funds awarded under the grant, this action included.

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\* This item differs or does not appear on formula and block grants.



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
& CHIEF INFORMATION OFFICER

William Bell  
MA Department of Elementary and Secondary Education  
75 Pleasant Street  
  
Malden, MA 02148

SUBJECT: Payee Identification for Grant Award S425D210025

This is to inform you that the United States Department of Education does not have a payee and bank account of record designated for the above listed grant award. You will not be able to request funds for this grant award until a payee and bank account of record are established.

- 1) All SF-1199A, Direct Deposit and Fedwire Sign-Up forms must be mailed to the Department of Education. The SF-1199A must contain original signatures for both the recipient and bank officials.
- 2) First time recipients establishing a bank account for a new award must include a copy of the grant award document with the cover letter and SF-1199A, Direct Deposit or Fedwire Sign-Up forms.
- 3) The Grant Administration and Payment System (GAPS) has been enhanced to produce an automated notification when bank account data has been changed or deleted. This automated notification is transmitted via e-mail to Payees having e-mail capacity or mailed to recipients without an e-mail address.
- 4) All banking information requests, including establishing a new bank account, modifying an existing bank account or deleting a bank account must be accompanied with a cover letter requesting the specific action. The cover letter must be on the letterhead of the requesting payee. The cover letter must contain the following information:
  - DUNS Number
  - e-mail address (if available) for the person to receive automated notification
  - signature and phone number of the person requesting the bank information change

Mail Cover Letters and accompanying forms to:

U.S. Department of Education  
400 Maryland Ave, SW, Rm. 4C146  
Washington, DC 20202-4110  
Attn: Financial Management Operations

If you have any questions or require assistance concerning establishing a payee record for a bank account please contact the G5 Hotline at 1-888-336-8930.

Dear G5 Payee:

To obtain your G5 Login ID, you will need to complete the G5 External User Access Request Form and return it notarized to the U.S. Department of Education. Attached are the instructions for accessing and completing the form. Upon receiving the notarized form, the Department will send you an email with your new G5 Login ID.

Please mail the form to:

U.S. Department of Education  
Office of the Chief Information Officer  
Mail Stop - 4110  
400 Maryland Avenue S.W.  
Washington, DC 20202  
Attn: Functional Applications Team

Thank you for your continued support of the U.S. Department of Education's G5 Grant Management System. Please contact the G5 Hotline (888-336-8930) if you have any

Sincerely,  
G5 Administration

## Instructions for Completing the G5 External User Access Request Form

To establish direct access to your U.S. Department of Education G5 Grant Management System account, please complete the G5 External User Access Request Form attached, have it notarized, and mail the completed form to the address below.

### Steps for Completing the G5 External User Access Request Form -

1. Go to <http://www.g5.gov> and click on the link, "Not Registered? Sign up".
2. Complete each data element of the form including the following elements:
  - a. User Type (Select Payee unless you are specifically a Servicer)
  - b. Dun and Bradstreet Number (DUNS)
  - b. Desired Role (Select Full Access to enable you to continue to draw funds, or View Only if you will only need to review account activity).
3. Print the form and then Submit your online registration.
4. You will immediately receive an email asking you to activate your account.
5. Click on the link in the email and select your password and Secret Question and Answer.
6. Congratulations! You now have an active account. Only one more step!!
7. Sign the printed (from step 3) G5 External User Access Request Form as the Authorized Payee in the presence of a Notary Public.
8. Assure the G5 External User Access Request Form is notarized with appropriate seal and signature and expiration date.
9. Mail the completed, notarized G5 External User Access Request Form to the following address:

**U.S. Department of Education**  
**Office of the Chief Information Officer**  
**Mail Stop - 4110**  
**400 Maryland Avenue S.W.**  
**Washington DC 20202**  
**Attn: Functional Applications Team**
10. Allow two weeks for delivery and account updates.
11. You will receive Email notification that your G5 External User Access Request Form has been processed and your roles have been assigned.
12. Congratulations, You're now able to access G5 directly.

As always, please contact the G5 Hotline (888-336-8930) with any questions.

**INSTRUCTIONS**  
**ACH DIRECT DEPOSIT SIGN-UP FORM**  
**SF-1199A**

Recipients can obtain an SF-1199A (Figure D-1) from their financial institution. The preprinted instructions on the reverse side of the SF-1199A should be disregarded and the following instructions should be followed in completing the SF-1199A.

The recipient is to complete Sections 1 and 2 of the SF-1199A. The recipient's financial institution is to complete Section 3 and mail the completed form to the Department of Education. The financial institution will mail a copy of the completed SF-1199A to the recipient.

**INSTRUCTIONS - SECTION 1**

ITEM A	Name of Payee Address Telephone Number	Enter the name and address of payee's organization. Enter telephone number of person authorized to certify the payment request.
ITEM B	Name of Person(s) Entitled to Payment	Leave Blank.
ITEM C	Claim or Payroll ID Number	Enter the following information Prefix: 9 digit D-U-N-S Number, Suffix: 11 character Grant Award nUmber.
ITEM D	Type of Depositor	Place an "X" in the Appropriate Box.
ITEM E	Depositor Account	Enter the payee's account number at the financial institution in which funds are to be deposited. Include blanks or dashes when entering the account number.
ITEM F	Type of Payment	Enter "X" in the "Other" box.
ITEM G	Box for Allotment of Payment Only	Leave Blank.
Payee/Joint Certification		Authorized Certifying Official for the payee is to sign the form.

**INSTRUCTIONS - SECTION 2**

Government Agency Name	Enter:	U.S. Department of Education
Government Agency Address	Enter:	400 Maryland Avenue, SW Room 4C138 Washington, DC 20202

**INSTRUCTIONS - SECTION 3**

To be completed by financial institution.

Director, Financial Payment Group  
U.S. Department of Education  
400 Maryland Avenue, SW  
Washington, DC 20202 - 4331

Ref: PR/Award No. S425D210025

Dear Sir:

Please transfer FEDWIRE payments for MA Department of Elementary and Secondary Education to the following financial institution and depositor account beginning on this date: Month\_\_\_\_, Day\_\_\_\_, Year\_\_\_\_.

Information regarding the financial institution to which payments for D-U-N-S \_\_\_\_\_ are to be transferred is provided below.

Financial Institution

Name: \_\_\_\_\_  
Street: \_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_\_  
Zip: \_\_\_\_\_

Corresponding Bank (if applicable):

Name: \_\_\_\_\_  
Street: \_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_\_  
Zip: \_\_\_\_\_

ABA Number: \_\_\_\_\_  
Account Number: \_\_\_\_\_  
Contact Name: \_\_\_\_\_  
Telephone No: \_\_\_\_\_

ABA Number: \_\_\_\_\_  
Telegraphic Abbrev.: \_\_\_\_\_

Please update my account with the information as indicated above. If you have any questions, I may be reached at (\_\_\_\_) \_\_\_\_\_.

Sincerely,

Chief Financial Officer

**SPECIFIC GRANT CONDITIONS FOR PAYMENTS**

**THE G5 PAYMENTS MODULE**

Payments under this award will be made through the Payments module of the U.S. Department of Education's (Department) electronic grants system, G5. G5 is administered by the Office of Finance and Operations, Office of Business Support Services.

The internet address for G5 is <https://www.g5.gov>. To access the G5 Payments module, grantee representatives must have individual G5 accounts under their personal name and unique email address, with the Payee role assigned and associated to the Unique Entity Identifier (UEI)\* of the grantee organization. The UEI number is identified in **Block 8** of the **Grant Award Notification**.

To establish a G5 Payee account, go to the *"Not Registered? Sign Up"* link on the G5 Home Page and follow the prompts to create an account. When prompted to select a role, choose "Payee (Full Access)," enter the requested information, including UEI of the grantee organization, and click "Submit." This will generate an External User Access Request Form, which must be printed out, signed by an authorizing official of the grantee organization, notarized (universities may use a university stamp), and mailed to the following address:

U.S. Department of Education  
Office of Finance and Operations  
Mail Stop 7062  
Attn: G5 Functional Application Team  
400 Maryland Avenue, SW  
Washington, DC 20202

In addition to establishing individual Payee account(s) in G5, new grantees are required to provide depositor account information via a completed SF1199A form. Multiple Payee users can be associated to a particular grantee institution in the G5 system, allowing for back-up Payee users to draw funds when a primary Payee user is away.

Payee users may begin requesting funds for the grantee once the award authorization is entered into G5, the award start date is reached, and a completed SF1199A is received and processed by the Department (if one does not already exist for a previous award).

The Department of Education's On Demand Training can be found by clicking on the "Help" menu at <https://www.g5.gov>. The guide provides detailed instructions on all G5 processes. For additional assistance, grantees may contact the G5 Hotline at (888) 336-8930. The Hotline is available Monday through Friday, from 8 a.m. to 6 p.m. Eastern time, except on Federal holidays.

REQUESTING FUNDS USING THE G5 PAYMENTS MODULE

To access the G5 Payments module, payees need a web browser (such as Microsoft Internet Explorer) and Internet connectivity. Payees will request funds by award using **the PR/Award Number** found in **Block 5** of the **Grant Award Notification**. Instructions for navigating through the G5 Payments screens to make a payment request are provided in the G5 On Demand training located under the “Help” link.

G5 users with the Payee role who are unable to access G5 may request funds by calling the G5 Hotline at (888)336-8930.

AWARD INFORMATION

G5 users with the Payee role can view the following information in G5 on grant awards associated to the UEI on their account:

- Net authorization and authorization history;
- Net draws;
- Available balance;
- History of pending and completed payments;
- Award status; and
- Award history - including detailed transactions on drawdowns, returns, refunds, and adjustments.

\*ED currently uses the Data Universal Numbering System (DUNS) number, assigned by Dun and Bradstreet, INC. to uniquely identify business entities, as the UEI.

**An Overview of Single Audit Requirements of States,  
Local Governments, and Non-Profit Organizations**

To meet audit requirements of U.S. Office of Management and Budget (OMB) Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards (Uniform Guidance), grantees must submit all documents required by Uniform Guidance 2 CFR 200.512, including Form SF-SAC: Data Collection Form, to:

Federal Audit Clearinghouse  
1201 East 10th Street  
Jeffersonville, Indiana 47132  
(301) 763-1551 (voice)  
(800) 253-0696 (toll free)  
(301) 457-1540 (fax)

Below is a summary of the single audit requirements:

- 1) Single Audit. A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with 2 CFR 200.514, "Scope of Audit," except when it elects to have a program specific audit conducted.
- 2) Program-specific audit election. When an auditee expends Federal awards under only one Federal program (excluding R&D), and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit conducted. A program-specific audit may not be elected for R&D unless all of the Federal awards expended were received from the same Federal agency, or the same Federal agency and the same pass-through entity, and that Federal agency, or pass-through entity in the case of a subrecipient, approves in advance a program-specific audit.
- 3) Exemption when Federal awards expended are less than \$750,000. A non-Federal entity that expends less than \$750,000 during the non-Federal entity's fiscal year in Federal awards is exempt from Federal audit requirements for that year, except as noted in 2 CFR 200.503, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).



4) Federally Funded Research and Development Centers (FFRDC). Management of an auditee that owns or operates a FFRDC may elect to treat the FFRDC as a separate entity.

5) Report Submission. The audit must be completed, and the data collection form and reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period. If the due date falls on a Saturday, Sunday, or Federal holiday, the reporting package is due the next business day. Unless restricted by Federal statutes or regulations, the auditee must make copies available for public inspection. Auditees and auditors must ensure that their respective parts of the reporting package do not include protected personally identifiable information. (2 CFR 200.512)

Grantees are strongly urged to obtain the "OMB Compliance Supplement" and to contact their cognizant agency for single audit technical assistance.

The designated cognizant agency for single audit purposes is "the Federal awarding agency that provides the predominant amount of direct funding to the recipient." Grantees should obtain a copy of the OMB Compliance supplement. This supplement will be instructive to both grantees and their auditors. Appendix III of the supplement provides a list of Federal Agency Contacts for Single Audits, including addresses, phone numbers, fax numbers, and e-mail addresses for technical assistance.

If the U.S. Department of Education is the cognizant agency, grantees should contact the Non-Federal Audit Team in the Department's Office of Inspector General, at the address, phone, or fax number provided on page 3 of this attachment.

Grantees can obtain information on single audits from:

The OMB web site. The Internet address is [www.omb.gov](http://www.omb.gov). Look under OMB "In this section", Management, then in OFFM (Office of Federal Financial Management). (To obtain OMB Compliance Supplement, and Form SF-SAC: Data Collection Form)

The Federal Audit Clearinghouse, 1-800-253-0696 (to obtain Form SF-SAC: Data Collection Form), or

The American Institute of Certified Public Accountants (AICPA). AICPA has illustrative OMB Single Audit report examples that might be of interest to accountants, auditors, or financial staff. The examples can be obtained by their fax hotline: (202) 938-3797, request document number 311; or from their Internet page. The Internet address is [www.aicpa.org](http://www.aicpa.org).

If the U.S. Department of Education is the cognizant agency for the grantee organization, the following shows, according to the location of the grantee entity, which location of the Office of Inspector General to contact for single audit-related questions. For programmatic questions, grantees should contact the Education Program Contact shown on the Department's Grant Award Notification.

U.S. Department of Education Non-Federal Audit Teams

Director, Non-Federal Audits  
Office of Inspector General  
U.S. Department of Education  
Wanamaker Building  
100 Penn Square East, Suite 502  
Philadelphia, PA 19107  
Phone: Voice (215) 656-6900  
FAX (215) 656-6397

NATIONAL OFFICE CONTACT and audits in Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia, Puerto Rico, and the Virgin Islands.

Non-Federal Audit Team  
Office of Inspector General  
U.S. Department of Education  
1999 Bryan Street, Suite 2630  
Dallas, TX 75201-6817  
Phone: Voice (214) 880-3031  
FAX (214) 880-2492

For audits in Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, New Mexico, North Carolina, Oklahoma, South Carolina, Tennessee, and Texas.

Non-Federal Audit Team  
Office of Inspector General  
U.S. Department of Education  
8930 Ward Parkway, Suite 2401  
Kansas City, MO 64114-3302  
Phone: Voice (816) 268-0502  
FAX (816) 823-1398

For audits in Alaska, Arizona, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming, and the Pacific Islands.

## GRANT ATTACHMENT 8

### Trafficking in Persons

The Department of Education adopts the requirements in the Code of Federal Regulations at 2 CFR 175 and incorporates those requirements into this grant through this condition. The grant condition specified in 2 CFR 175.15(b) is incorporated into this grant with the following changes. Paragraphs a.2.ii.B and b.2. ii. are revised to read as follows:

“a.2.ii.B. Imputed to you or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 34 CFR part 85.”

“b.2. ii. Imputed to the subrecipient 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 Secretary may terminate this grant without penalty for any violation of these provisions by the grantee, its employees, or its subrecipients.

**Reporting Prime Awardee Executive Compensation Data as Required under the Federal Funding Accountability and Transparency Act**

The Federal Funding Accountability and Transparency Act (FFATA) is designed to increase transparency and improve the public's access to Federal government information. To this end, FFATA requires that executive compensation data be reported for all new Federal grants funded at \$25,000 or more that meet the reporting conditions as set forth in this grant award term, and that are awarded on or after October 1, 2010. For FFATA reporting purposes, the prime awardee (i.e. the grantee) is the entity listed in box 1 of the Grant Award Notification.

**a. Reporting Total Compensation of the Prime Awardee's Executives:**

1. ***Applicability and what to report.*** The prime awardee must report total compensation for each of its five most highly compensated executives for the preceding completed fiscal year, if all of the following conditions are applicable: —
  - i. the total Federal funding authorized to date under this award is \$25,000 or more; **and**
  - ii. in the preceding fiscal year, the prime awardee received--
    - (A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
    - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
  - iii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Securities and Exchange Commission total compensation filings at [www.sec.gov/answers/execomp.htm](http://www.sec.gov/answers/execomp.htm)).
2. ***Where, what and when to report.*** The prime awardee must report executive compensation described in paragraph a.1. of this grant award term as part of its registration profile in the System for Award Management ([www.SAM.gov](http://www.SAM.gov)).
  - i. The types of compensation that must be reported for each subrecipient are listed in the definition of "total compensation" appearing in item b of this grant award term. If this is the first award the prime awardee has received that is subject to the reporting requirements in paragraph a.1., the prime awardee must report by the end of the month following the month in which this award is made, and on each anniversary of this award.

**b. Definitions. For purposes of this grant award term:**

1. **Entity** means all the following, as defined in 2 CFR Part 25:

- i. A Governmental organization, which is a State, local government, or Indian tribe;
- ii. A foreign public entity;
- iii. A domestic or foreign nonprofit organization;
- iv. A domestic or foreign for-profit organization;
- v. A Federal agency, but only as a subrecipient under an award or subaward to a non-Federal entity.

2. **Executive** means officers, managing partners, or any other employees in management positions.

3. **Total compensation** means the cash and noncash dollar value earned by the executive during the prime awardee's or subrecipient's preceding fiscal year and includes the following (for more information see 17 CFR 229.402(c)(2)):

- i. Salary and bonus.
- ii. Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.
- iii. Earnings for services under non-equity incentive plans. This does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
- iv. Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.
- v. Above-market earnings on deferred compensation which is not tax-qualified.

Other compensation, if the aggregate value of all such other compensation (e.g. severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the executive exceeds \$10,000.

**SPECIFIC CONDITIONS FOR DISCLOSING  
FEDERAL FUNDING IN PUBLIC ANNOUNCEMENTS**

When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, U.S. Department of Education grantees shall clearly state:

- 1) the percentage of the total costs of the program or project which will be financed with Federal money;
- 2) the dollar amount of Federal funds for the project or program; and
- 3) the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

Recipients must comply with these conditions under Division B, Title V, Section 505 of Public Law 115-245, Consolidated Appropriations Act, 2019.

**PROHIBITION OF TEXT MESSAGING AND EMAILING WHILE  
DRIVING DURING OFFICIAL FEDERAL GRANT BUSINESS**

Federal grant recipients, sub recipients and their grant personnel are prohibited from text messaging while driving a government owned vehicle, or while driving their own privately-owned vehicle during official grant business, or from using government supplied electronic equipment to text message or email when driving.

Recipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009.

**Registration of Unique Entity Identifier (UEI) Number and Taxpayer Identification Number (TIN)  
in the System for Award Management (SAM)**

The U.S. Department of Education (Education) Grants Management System (G5) disburses payments via the U.S. Department of Treasury (Treasury). The U.S. Treasury requires that we include your Tax Payer Identification Number (TIN) with each payment. Therefore, in order to do business with Education you must have a registered Unique Entity Identifier (UEI)\* and TIN number with the SAM, the U.S. Federal Government's primary registrant database. If the payee UEI number is different than your grantee UEI number, both numbers must be registered in the SAM. Failure to do so will delay the receipt of payments from Education.

A TIN is an identification number used by the Internal Revenue Service (IRS) in the administration of tax laws. It is issued either by the Social Security Administration (SSA) or by the IRS. A Social Security number (SSN) is issued by the SSA whereas all other TINs are issued by the IRS.

The following are all considered [TINs according to the IRS](#).

- Social Security Number "SSN"
- Employer Identification Number "EIN"
- Individual Taxpayer Identification Number "ITIN"
- Taxpayer Identification Number for Pending U.S. Adoptions "ATIN"
- Preparer Taxpayer Identification Number "PTIN"

If your UEI number is not currently registered with the SAM, you can easily register by going to [www.sam.gov](http://www.sam.gov). Please allow 3-5 business days to complete the registration process. If you need a new TIN, please allow 2-5 weeks for your TIN to become active. If you need assistance during the registration process, you may contact the SAM Federal Service Desk at 866-606-8220.

If you are currently registered with SAM, you may not have to make any changes. However, please take the time to validate that the TIN associated with your UEI is correct.

If you have any questions or concerns, please contact the G5 Hotline at 888-336-8930.

\*Currently, ED uses the Data Universal Numbering System (DUNS) number, assigned by Dun and Bradstreet, INC. to uniquely identify business entities, as the UEI.



## SYSTEM FOR AWARD MANAGEMENT AND UNIVERSAL IDENTIFIER REQUIREMENTS

### 1. Requirement for System for Award Management (SAM)

Unless you are exempted from this requirement under 2 CFR 25.110, you as the recipient must maintain the currency of your information in the SAM until you submit the final financial report required under this award or receive the final payment, whichever is later. This requires that you review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another award term.

### 2. Requirement for Unique Entity Identifier (UEI)\* Numbers

If you are authorized to make subawards under this award, you:

1. Must notify potential subrecipients that no entity (see definition in paragraph C of this award term) may receive a subaward from you unless the entity has provided its UEI number to you.
2. May not make a subaward to an entity unless the entity has provided its UEI number to you.

### 3. Definitions

For purposes of this award term:

1. System for Award Management (SAM) means the Federal repository into which an entity must provide information required for the conduct of business as a recipient. Additional information about registration procedures may be found at the SAM Internet site (currently at <http://www.sam.gov>).
2. Unique Entity Identifier (UEI) means the identifier required for SAM registration to uniquely identify business entities. Currently the Data Universal Numbering System (DUNS) number, the nine-digit number established and assigned by Dun and Bradstreet, Inc. (D&B), is used to uniquely identify business entities. A DUNS number may be obtained from D&B by telephone (currently 866-705-5711) or the Internet (currently at <http://fedgov.dnb.com/webform>).
3. Entity, as it is used in this award term, means all of the following, as defined at 2 CFR part 25, subpart C:
  - a. A Governmental organization, which is a State, local government, or Indian Tribe;
  - b. A foreign public entity;
  - c. A domestic or foreign nonprofit organization;
  - d. A domestic or foreign for-profit organization; and
  - e. A Federal agency, but only as a subrecipient under an award or subaward to a non-Federal entity.
4. Subaward:
  - a. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
  - b. The term does not include your procurement of property and services needed to carry out the project or program (see 2 CFR 200.501 of the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards").

- c. A subaward may be provided through any legal agreement, including an agreement that you consider a contract.
5. Subrecipient means an entity that:
- a. Receives a subaward from you under this award; and
  - b. Is accountable to you for the use of the Federal funds provided by the subaward.

\*Currently, ED uses the Data Universal Numbering System (DUNS) number, assigned by Dun and Bradstreet, INC. to uniquely identify business entities, as the UEI.

**THE USE OF GRANT FUNDS FOR CONFERENCES AND MEETINGS**

You are receiving this memorandum to remind you that grantees must take into account the following factors when considering the use of grant funds for conferences and meetings:

- Before deciding to use grant funds to attend or host a meeting or conference, a grantee should:
  - Ensure that attending or hosting a conference or meeting is consistent with its approved application and is reasonable and necessary to achieve the goals and objectives of the grant;
  - Ensure that the primary purpose of the meeting or conference is to disseminate technical information, (e.g., provide information on specific programmatic requirements, best practices in a particular field, or theoretical, empirical, or methodological advances made in a particular field; conduct training or professional development; plan/coordinate the work being done under the grant); and
  - Consider whether there are more effective or efficient alternatives that can accomplish the desired results at a lower cost, for example, using webinars or video conferencing.
- Grantees must follow all applicable statutory and regulatory requirements in determining whether costs are reasonable and necessary, especially the Cost Principles for Federal grants set out at 2 CFR Part 200 Subpart E of the, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” In particular, remember that:
  - Federal grant funds cannot be used to pay for alcoholic beverages; and
  - Federal grant funds cannot be used to pay for entertainment, which includes costs for amusement, diversion, and social activities.
- Grant funds may be used to pay for the costs of attending a conference. Specifically, Federal grant funds may be used to pay for conference fees and travel expenses (transportation, per diem, and lodging) of grantee employees, consultants, or experts to attend a conference or meeting if those expenses are reasonable and necessary to achieve the purposes of the grant.
  - When planning to use grant funds for attending a meeting or conference, grantees should consider how many people should attend the meeting or conference on their behalf. The number of attendees should be reasonable and necessary to accomplish the goals and objectives of the grant.
- A grantee hosting a meeting or conference may not use grant funds to pay for food for conference attendees unless doing so is necessary to accomplish legitimate meeting or conference business.
  - A working lunch is an example of a cost for food that might be allowable under a Federal grant if attendance at the lunch is needed to ensure the full participation by conference attendees in essential discussions and speeches concerning the purpose of the conference and to achieve the goals and objectives of the project.
- A meeting or conference hosted by a grantee and charged to a Department grant must not be promoted as a U.S. Department of Education conference. This means that the seal of the U.S. Department of Education must not be used on conference materials or signage without Department approval.
  - All meeting or conference materials paid for with grant funds must include appropriate disclaimers, such as the following:

The contents of this (insert type of publication; e.g., book, report, film) were developed under a grant from the Department of Education. However, those contents do not necessarily represent the policy of the Department of Education, and you should not assume endorsement by the Federal Government.

- Grantees are strongly encouraged to contact their project officer with any questions or concerns about whether using grant funds for a meeting or conference is allowable prior to committing grant funds for such purposes.
  - A short conversation could help avoid a costly and embarrassing mistake.
- Grantees are responsible for the proper use of their grant awards and may have to repay funds to the Department if they violate the rules on the use of grant funds, including the rules for meeting- and conference-related expenses.

**MEMORANDUM TO REMIND DEPARTMENT OF EDUCATION (THE  
DEPARTMENT) GRANTEES OF EXISTING CASH MANAGEMENT  
REQUIREMENTS REGARDING PAYMENTS**

The Department expects that grantees will ensure that their subgrantees are also aware of these policies by providing relevant information to them.

There are three categories of payment requirements that apply to the draw of funds from grant accounts at the Department. The first two types of payments are subject to the requirements in the Treasury Department regulations implementing the Cash Management Improvement Act (CMIA) of 1990, 31 U.S.C.6513, and the third is subject to the requirements in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) at 2 CFR part 200,<sup>1</sup> as follows:

- (1) Payments to a State under programs that are covered by a State's Treasury State Agreement (TSA);
- (2) Payments to States under programs that are not covered by a TSA; and
- (3) Payments to other non-Federal entities, including nonprofit organizations and local governments.

**CMIA Requirements Applicable to Programs included in a TSA**

Generally, under the Treasury Department regulations implementing the CMIA, only major assistance programs (large-dollar programs) are included in a State's written TSA. See 31 CFR part 205, subpart A. Programs included in a TSA must use approved funding techniques and both States and the Federal government are subject to interest liabilities for late payments. State interest liabilities accrue from the day federal funds are credited to a State account to the day the State pays out the federal funds for federal assistance program purposes. 31 CFR 205.15. If a State makes a payment under a Federal assistance program before funds for that payment have been transferred to the State, Federal Government interest liabilities accrue from the date of the State payment until the Federal funds for that payment have been deposited to the State account. 31 CFR 205.14.

**CMIA Requirements Applicable to Programs Not Included in a TSA**

Payments to States under programs not covered by a State's TSA are subject to subpart B of Treasury's regulations in 31 CFR part 205. These regulations provide that a State must minimize the time between the drawdown of funds from the federal government and their disbursement for approved program activities. The timing and amount of funds transfers must be kept to a minimum and be as close as is administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs. 31 CFR 205.33(a). States should exercise sound cash management in funds transfers to subgrantees.

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<sup>1</sup> The Department adopted the Uniform Guidance as regulations of the Department at 2 CFR part 3474.

Under subpart B, neither the States nor the Department owe interest to the other for late payments. 31 CFR 205.33(b). However, if a State or a Federal agency is consistently late in making payments, Treasury can require the program to be included in the State's TSA. 31 CFR 205.35.

### **Fund transfer requirements for grantees other than State governments and subgrantees**

The transfer of Federal program funds to grantees other than States and to subgrantees are subject to the payment and interest accrual requirements in the Uniform Guidance at 2 CFR 200.305(b). These requirements are similar to those in subpart B of the Treasury Department regulations in 31 CFR part 205, requiring that "payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity." 2 CFR 200.305(b) introduction.

The Federal Government and pass-through entities must make payments in advance of expenditures by grantees and subgrantees if these non-Federal entities maintain, or demonstrates the willingness to maintain, written procedures "that minimize the time elapsing between the transfer of funds and disbursement by the non-Federal entity, and financial management systems that meet the standards for fund control and accountability as established in" 2 CFR 200.305(b). If a grantee or subgrantee cannot meet the criteria for advance payments, a Federal agency or pass-through entity can pay that entity through reimbursement. See 2 CFR 200.305(b)(1) and (4) for more detailed description of the payment requirements and the standards for requiring that payments be made by reimbursement.

Non-Federal entities other than States must maintain advance payments in interest bearing accounts unless certain conditions exist. See 2 CFR 200.305(b)(8) for those conditions. The requirements regarding interest accrual and remittance follow:

- Grantees other than States and subgrantees must annually remit interest earned on federal advance payments except that the non-Federal entity may retain up to \$500 of interest earned on the account each year to pay for the costs of maintaining the account.
- Grantees other than States and subgrantees must remit interest earned on Federal advance payments to the Department of Health and Human Services, Payment Management System (PMS), through either Automated Clearinghouse (ACH) network or Fedwire. Detailed information about electronic remittance of funds via ACH or Fedwire are specified in 2 CFR 200.305(b)(9)(i) and (ii). For non-Federal entities that do not have electronic remittance capability, checks must be made payable to HHS and addressed to:

U.S. Department of Health and Human Services  
Program Support Services  
P.O. Box 530231  
Atlanta, GA 30353-0231

The remittance should be accompanied by a letter stating that the remittance is for "interest earned on Federal funds", the name of the awarding agency, the grant number(s) for which the interest was earned and the Unique Entity Identifier (UEI)\* of the non-Federal entity making the payment.

Grantees, including grantees that act as pass-through entities and subgrantees have other responsibilities regarding the use of Federal funds. For example, all grantees and subgrantees must have procedures for determining the allowability of costs for their awards. We highlight the following practices related to the oversight of subgrantee compliance with the financial management requirements in the Uniform

Guidance that will assist State grantees (pass-through entities) in meeting their monitoring responsibilities. Under 2 CFR 200.331, pass-through entities must –

- Establish monitoring priorities based on the risks posed by each subgrantee, including risks associated with the drawdown of grant funds and remittance of interest to the Federal Government;
- Monitor the fiscal activity of subgrantees as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

A small number of ED grant programs have program-specific cash management and payment requirements based on the authorizing legislation or program regulations. These program-specific requirements may supplement or override general cash management or payment requirements. If you have any questions about your specific grant, please contact the program officer, whose contact information is on Block 3 of your Grant Award Notification (GAN).

\*Currently, ED uses the Data Universal Numbering System (DUNS) number, assigned by Dun and Bradstreet, INC. to uniquely identify business entities, as the UEI.

**RECIPIENTS OF ED GRANTS AND COOPERATIVE AGREEMENTS  
FREQUENTLY ASKED QUESTIONS ON  
CASH MANAGEMENT**

**Q What are the Federal Laws and Regulations Regarding Payments to the States?**

**A** The *Cash Management Improvement Act of 1990 (CMIA)* establishes interest liabilities for the Federal and State governments when the Federal Government makes payments to the States. See 31 U.S.C. 3335 and 6503. The implementing regulations are in Title 31 of the Code of Federal Regulations (CFR), Part 205, [https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title31/31cfr205\\_main\\_02.tpl](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title31/31cfr205_main_02.tpl).

**Q What is a Treasury-State Agreement (TSA)?**

**A** A TSA documents the accepted funding techniques and methods for calculating interest agreed upon by the U.S. Department of the Treasury (Treasury) and a State. It identifies the Federal assistance programs that are subject to interest liabilities under the CMIA. The CMIA regulations specify a number of different funding techniques that may be used by a State but a State can negotiate with the Treasury Department to establish a different funding technique for a particular program. A TSA is effective until terminated and, if a state does not have a TSA, payments to the State are subject to the default techniques in the regulations that Treasury determines are appropriate.

**Q What are the CMIA requirements for a program subject to a Treasury-State Agreement?**

**A** Payments to a State under a program of the Department are subject to the interest liability requirements of the CMIA if the program is included in the State's Treasury-State Agreement (TSA) with the Department of Treasury. If the Federal government is late in making a payment to a State, it owes interest to the State from the time the State spent its funds to pay for expenditure until the time the Federal government deposits funds to the State's account to pay for the expenditure. Conversely, if a State is late in making a payment under a program of the Department, the State owes interest to the Federal government from the time the Federal government deposited the funds to the State's account until the State uses those funds to make a payment. For more information, see the recently issued Memorandum from the Chief Financial Officer on Cash Management which is posted on the ed.gov "ED Memoranda to Grantees" page at: <http://www2.ed.gov/policy/fund/guid/gposbul/gposbul.html>

**Q What are the CMIA requirements for a program that is not subject to a Treasury-State Agreement?**

**A** If a program is not included in the State's TSA, neither the State nor the Federal government are liable for interest for making late payments. However, both the Federal government and the State must minimize the time elapsing between the date the State requests funds and the date that the funds are deposited to the State's accounts. The State is also required to minimize the time elapsed between the date it receives funds from the Federal government and the date it makes a payment under the program. Also, the Department must minimize the amount of funds transferred to a State to only that needed to meet the immediate cash needs of the State. The timing and amount of funds transferred must be as close as is administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs.

**Q What if there is no TSA?**

**A** When a State does not have a TSA in effect, default procedures in 31 CFR, part 205 that the Treasury Department determines appropriate apply. The default procedures will prescribe efficient funds transfer procedures consistent with State and Federal law and identify the covered Federal assistance programs and designated funding techniques.



**Q Who is responsible for Cash Management?**

**A** Grantees and subgrantees that receive grant funds under programs of the Department are responsible for maintaining internal controls regarding the management of Federal program funds under the Uniform Guidance in 2 CFR 200.302 and 200.303. In addition, grantees are responsible for ensuring that subgrantees are aware of the cash management and requirements in 2 CFR part 200, subpart D.

**Q Who is responsible for monitoring cash drawdowns to ensure compliance with cash management policies?**

**A** Recipients must monitor their own cash drawdowns **and** those of their subrecipients to assure substantial compliance to the standards of timing and amount of advances.

**Q How soon may I draw down funds from the G5 grants management system?**

**A** Grantees are required to minimize the amount of time between the drawdown and the expenditure of funds from their bank accounts. (See 2 CFR 200.305(b).) Funds must be drawn only to meet a grantee's immediate cash needs for each individual grant. The G5 screen displays the following message:

**By submitting this payment request, I certify to the best of my knowledge and belief that the request is based on true, complete, and accurate information. I further certify that the expenditures and disbursements made with these funds are for the purposes and objectives set forth in the applicable Federal award or program participation agreement, and that the organization on behalf of which this submission is being made is and will remain in compliance with the terms and conditions of that award or program participation agreement. I am aware that the provision of any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me, and the organization on behalf of which this submission is being made, to criminal, civil, or administrative penalties for fraud, false statements, false claims, or other violations. (U.S. Code Title 18, Section 1001; Title 20, Section 1097; and Title 31, Sections 3729-3730 and 3801-3812)**

**Q How may I use Federal funds?**

**A** Federal funds must be used as specified in the Grant Award Notification (GAN) and the approved application or State plan for allowable direct costs of the grant and an allocable portion of indirect costs, if authorized.

**Q What are the consequences to recipients/subrecipients for not complying with terms of the grant award?**

**A** If a recipient or subrecipient materially fails to comply with any term of an award, whether stated in a Federal statute or regulation, including those in 2 CFR part 200, an assurance, the GAN, or elsewhere, the awarding agency may take one or more of the following actions:

1. Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass-through entity.
2. Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity not in compliance.
3. Wholly or partly suspend or terminate the Federal award.
4. Initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and Federal award agency regulations (or in the case of a pass-through be initiated by a Federal awarding agency).
5. Withhold further Federal awards for the project or program.
6. Take other remedies that may be legally available.

**Q Who is responsible for determining the amount of interest owed to the Federal government?**

**A** As set forth in 31 CFR 205.9, the method used to calculate and document interest liabilities is included in the State's TSA. A non-State entity must maintain advances of Federal funds in interest-bearing accounts unless certain limited circumstance apply and remit interest earned on those funds to the Department of Health and Human Services, Payment Management System annually. See 2 CFR 200.305. Also, see the July 12, 2016, memorandum from the Department's Chief Financial Officer on Department of Education Cash Management Policies for Grants and Cooperative Agreements posted at <http://www2.ed.gov/policy/fund/guid/gposbul/gposbul.html>.

**Q What information should accompany my interest payment?**

**A** Remittances must include pertinent information of the payee and nature of payment in the memo area (often referred to as "addenda records" by Financial Institutions) as that will assist in the timely posting of interest earned on federal funds. Pertinent details include the Payee Account Number (PAN) if the payment originated from PMS, or Agency information if the payment originated from ASAP, NSF or another federal agency payment system. CFR 200.305(b)(9).

**Q Are grant recipients/subrecipients automatically permitted to draw funds in advance of the time they need to disburse funds in order to liquidate obligations?**

**A** The payment requirements in 2 CFR 200.305(b) authorize a grantee or subgrantee to request funds in advance of expenditures if certain conditions are met. However, if those conditions are not met, the Department and a pass-through agency may place a payee on reimbursement.

**Q For formula grant programs such as ESEA Title I, for which States distribute funds to LEAs, may States choose to pay LEAs on a reimbursement basis?**

**A** A subgrantee must be paid in advance if it meets the standards for advance payments in 2 CFR 200.305(b)(1) but if the subgrantee cannot meet those standards, the State may put the subgrantee on reimbursement payment. See 2 CFR 200.305(b).

**Q Will the Department issue special procedures in advance if G5 plans to shut down for 3 days or more?**

**A** Yes, before any shutdown of G5 lasting three days or more, the Department issues special guidance for drawing down funds during the shut down. The guidance will include cash management improvement act procedures for States and certain State institutions of higher education and procedures for grants (including Pell grants) that are not subject to CMIA.

## Attachment T: Grant Conditions

**ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER II) Attachment to Grant Award Notifications for the Supplemental Elementary and Secondary School Emergency Relief (ESSER II) Fund awards, as authorized in section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021.**

### **PART A: PROGRAMMATIC, FISCAL, AND REPORTING ASSURANCES**

*By the State educational agency's (SEA's) drawdown of funds under this GAN, the Chief State School Officer assures the following with respect to the ESSER II Fund awards:*

1. The SEA will allocate no less than 90 percent of the grant funds under this program to local educational agencies (LEAs) (including charter schools that are LEAs) in the State to prevent, prepare for, and respond to the Coronavirus Disease 2019 (COVID-19). The SEA will allocate these funds to LEAs on the basis of their respective shares of funds received under Title I, Part A of the Elementary and Secondary Education Act of 1965 in fiscal year 2020.
2. The SEA will use the remaining funds (hereafter SEA reserve) for emergency needs as determined by the SEA to address issues related to COVID-19, which may be addressed through the use of grants or contracts or for direct use by the SEA. From an SEA's reserve, the SEA may use not more than 1/2 of 1 percent of the SEA's total ESSER II grant for administrative costs.
3. The SEA will ensure that LEAs use ESSER II funds for activities allowable under section 313(d) of Division M of the CRRSA Act. The Department generally does not consider the following to be an allowable use of ESSER II funds, under any part of section 313: 1) subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the SEA or LEAs or 2) expenditures related to state or local teacher or faculty unions or associations.
4. The SEA will comply with the maintenance of effort provision in section 317(a) of Division M of the CRRSA Act absent a waiver by the Secretary pursuant to section 317(b) thereof.
5. The SEA, each LEA, and any other entity that receives ESSER II funds will, to the greatest extent practicable, continue to compensate its employees and contractors during the period of any disruptions or closures related to COVID-19 in compliance with section 315 of Division M of the CRRSA Act. In addition, each entity that accepts funds will continue to pay employees and contractors to the greatest extent practicable based on the unique financial circumstances of the entity. ESSER II funds generally will not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID-19.
6. The SEA will provide technical assistance, when applicable, to LEAs on the use of ESSER II funds for measuring and addressing learning loss and reopening schools safely, as well as for

remote or hybrid learning, which includes both distance education as defined in section 103(7) of the HEA and distance learning as defined in ESEA section 8101(14).

7. The SEA will comply with all reporting requirements, including those in section 15011 of the CARES Act and section 313(f) of Division M of the CRRSA Act to submit a report to the Secretary not later than 6 months after receiving ESSER II funds at such time and in such manner and containing such information as the Secretary may require. The report must provide a detailed accounting of the use of funds, including how the State is using funds to measure and address learning loss among students disproportionately affected by coronavirus and school closures, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care. The Secretary may require additional reporting in the future. (See also 2 CFR 200.328-200.329).
8. The SEA will implement the Internal Control and Subrecipient Monitoring Plan that it previously submitted to the Secretary with respect to ESSER funds to ensure that ESSER II funds are used for allowable purposes in accordance with cash management principles.
9. Records pertaining to the ESSER II award under 2 C.F.R. § 200.334 and 34 C.F.R. § 76.730, including financial records related to use of grant funds, will be retained separately from an SEA's or LEA's ESSER funds. The SEA will ensure that it and every subrecipient of ESSER II funds will cooperate with any examination of records with respect to such funds by making records available for inspection, production, and examination, and authorized individuals available for interview and examination, upon the request of (i) the Department and/or its Inspector General; or (ii) any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority.
10. The SEA will return to the Secretary any funds received under the ESSER II Fund that the SEA does not award within 1 year of receiving such funds. For purposes of this assurance, funds are "awarded" when they are subgranted to an LEA or, in the case of the funds the SEA reserves for administrative costs or emergency needs as determined by the SEA pursuant to section 313(e), when the SEA awards a contract or subgrants the funds or retains the funds to provide direct services itself.

## **PART B: OTHER ASSURANCES AND CERTIFICATIONS**

*By the State educational agency's (SEA's) drawdown of funds under this GAN, the Chief State School Officer assures or certifies the following with respect to ESSER II Fund awards:*

1. The SEA will comply with all applicable assurances in OMB Standard Forms 424B and D (Assurances for Non-Construction and Construction Programs), including the assurances relating to the legal authority to apply for assistance; access to records; conflict of interest; merit systems; nondiscrimination; Hatch Act provisions; labor standards; flood hazards; historic preservation; protection of human subjects; animal welfare; lead-based paint; Single Audit Act; and the general agreement to comply with all applicable Federal laws, executive orders and regulations.
2. With respect to the certification regarding lobbying in Department Form 80-0013, no Federal 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 an employee of a Member of Congress in connection with the making or renewal of Federal grants under this program; the SEA will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," when required (34 C.F.R. Part 82, Appendix B); and the SEA will require the full certification, as set forth in 34 C.F.R. Part 82, Appendix A, in the award documents for all subawards at all tiers.
3. Any LEA receiving funding under this program will have on file with the SEA a set of assurances that meets the requirements of section 442 of the General Education Provisions Act (GEPA) (20 U.S.C. 1232e).
4. To the extent applicable, an LEA will include in its local application a description of how the LEA will comply with the requirements of section 427 of GEPA (20 U.S.C. 1228a). The description must include information on the steps the LEA proposes to take to permit students, teachers, and other program beneficiaries to overcome barriers (including barriers based on gender, race, color, national origin, disability, and age) that impede equal access to, or participation in, the program.
5. The SEA will comply with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requirements in Subpart D—Post Federal Award Requirements (2 CFR §§200.300-345) and Subpart E—Cost Principles (2 CFR §§200.400-475) to ensure that LEAs, including charter schools that are LEAs, are using ESSER II funds for purposes that are reasonable, necessary, and allocable under the CARES Act.
6. The SEA and other entities will comply with the provisions of all applicable acts, regulations and assurances; the following provisions of Education Department General Administrative Regulations (EDGAR) 34 CFR parts 76, 77, 81, 82, 84, 97, 98, and 99; the OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; and the Uniform Guidance in 2 CFR part 200, as adopted and amended as regulations of the Department in 2 CFR part 3474.

## **PART C: RELEVANT EXCERPTS FROM THE CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT, 2021 (CRRSA ACT)**

### DEPARTMENT OF EDUCATION EDUCATION STABILIZATION FUND

For an additional amount for ‘‘Education Stabilization Fund’’, \$81,880,000,000, to remain available through September 30, 2022, to prevent, prepare for, and respond to coronavirus, domestically or internationally: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

### GENERAL PROVISIONS—DEPARTMENT OF EDUCATION EDUCATION STABILIZATION FUND

SEC. 311. (a) ALLOCATIONS.—From the amount made available under this heading in this Act to carry out the Education Stabilization Fund, the Secretary shall first allocate—

(1) one-half of 1 percent to the outlying areas for supplemental awards to be allocated not more than 30 calendar days from the date of enactment of this Act on the basis of the terms and conditions for funding provided under section 18001(a)(1) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116–136); and

(2) one-half of 1 percent for a supplemental award to be allocated to the Secretary of Interior not more than 30 calendar days from enactment of this Act for programs operated or funded by the Bureau of Indian Education (BIE) under the terms and conditions established for funding provided under section 18001(a)(2) of the CARES Act (Public Law 116–136), for BIE-operated and funded elementary and secondary schools and Tribal Colleges and Universities, except that funding shall be allocated as follows:

(A) 60 percent for Bureau-funded schools, as defined in 25 U.S.C. 2021, provided that such schools may not be required to submit a spending plan before receipt of funding.

(B) 40 percent for Tribal Colleges and Universities, which shall be distributed according to the formula in section 316(d)(3) of the Higher Education Act of 1965 (‘‘HEA’’).

(b) RESERVATIONS.—After carrying out subsection (a), the Secretary shall reserve the remaining funds made available as follows:

(1) 5 percent to carry out section 312 of this title.

(2) 67 percent to carry out section 313 of this title.

(3) 28 percent to carry out section 314 of this title.

### ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND

SEC. 313. (a) GRANTS.—From funds reserved under section 311(b)(2) of this title, the Secretary shall make supplemental elementary and secondary school emergency relief grants to each State educational agency with an approved application under section 18003 of division B of the CARES Act (Public Law 116–136). The Secretary shall award funds under this section to each State educational agency with an approved application within 30 calendar days of the date of enactment of this Act.

(b) ALLOCATIONS TO STATES.—The amount of each grant under subsection (a) shall be allocated by the Secretary to each State in the same proportion as each State received under part A of title I of the ESEA of 1965 in the most recent fiscal year.

(c) SUBGRANTS TO LOCAL EDUCATIONAL AGENCIES.—Each State shall allocate not less than 90 percent of the grant funds awarded to the State under this section as subgrants to local educational agencies (including charter schools that are local educational agencies) in the State in proportion to the amount of funds such local educational agencies and charter schools that are local educational agencies received under part A of title I of the ESEA of 1965 in the most recent fiscal year.

(d) USES OF FUNDS.—A local educational agency that receives funds under this section may use the funds for any of the following:

(1) Any activity authorized by the ESEA of 1965, including the Native Hawaiian Education Act and the Alaska Native Educational Equity, Support, and Assistance Act (20 U.S.C. 6301 et seq.), the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) (“IDEA”), the Adult Education and Family Literacy Act (20 U.S.C. 1400 et seq.), the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) (“the Perkins Act”), or subtitle B of title VII of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq.).

(2) Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.

(3) Providing principals and other school leaders with the resources necessary to address the needs of their individual schools.

(4) Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.

(5) Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.

(6) Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.

(7) Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.

(8) Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under the IDEA and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements.

(9) Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment.

(10) Providing mental health services and supports.

(11) Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, children with disabilities,

English learners, migrant students, students experiencing homelessness, and children in foster care.

(12) Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by—

(A) Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction.

(B) Implementing evidence-based activities to meet the comprehensive needs of students.

(C) Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.

(D) Tracking student attendance and improving student engagement in distance education.

(13) School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

(14) Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.

(15) Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

(e) STATE FUNDING.—With funds not otherwise allocated under subsection (c), a State may reserve not more than one-half of 1 percent for administrative costs and the remainder for emergency needs as determined by the state educational agency to address issues responding to coronavirus, including measuring and addressing learning loss, which may be addressed through the use of grants or contracts.

(f) REPORT.—A State receiving funds under this section shall submit a report to the Secretary, not later than 6 months after receiving funding provided in this Act, in such manner and with such subsequent frequency as the Secretary may require, that provides a detailed accounting of the use of funds provided under this section, including how the State is using funds to measure and address learning loss among students disproportionately affected by coronavirus and school closures, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care.

(g) REALLOCATION.—A State shall return to the Secretary any funds received under this section that the State does not award within 1 year of receiving such funds and the Secretary shall reallocate such funds to the remaining States in accordance with subsection (b).

#### CONTINUED PAYMENT TO EMPLOYEES

SEC. 315. A local educational agency, State, institution of higher education, or other entity that receives funds provided under the heading "Education Stabilization Fund", shall, to the greatest extent practicable, continue to pay its employees and contractors during the period of any disruptions or closures related to coronavirus.



## DEFINITIONS

SEC. 316. Except as otherwise provided in sections 311 through 316 of this title, as used in such sections—

- (1) the terms “elementary education” and “secondary education” have the meaning given such terms under State law;
- (2) the term “institution of higher education” has the meaning given such term in title I of the HEA;
- (3) the term “Secretary” means the Secretary of Education;
- (4) the term “State” means each of the 50 States, the District of Columbia, and the Commonwealth of Puerto Rico;
- (5) the term “cost of attendance” has the meaning given such term in section 472 of the HEA;
- (6) the term “Non-public school” means a non-public elementary and secondary school that—
  - (A) is accredited, licensed, or otherwise operates in accordance with State law; and
  - (B) was in existence prior to the date of the qualifying emergency for which grants are awarded under this title;
- (7) the term “public school” means a public elementary or secondary school;
- (8) any other term used that is defined in section 8101 of the ESEA of 1965 shall have the meaning given the term in such section; and
- (9) the term “qualifying emergency” has the meaning given the term in section 3502(a)(4) of the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136).

## MAINTENANCE OF EFFORT

SEC. 317. (a) At the time of award of funds to carry out sections 312 or 313 of this title, a State shall provide assurances that such State will maintain support for elementary and secondary education, and for higher education (which shall include State funding to institutions of higher education and state need-based financial aid, and shall not include support for capital projects or for research and development or tuition and fees paid by students) in fiscal year 2022 at least at the proportional levels of such State’s support for elementary and secondary education and for higher education relative to such State’s overall spending, averaged over fiscal years 2017, 2018, and 2019.

(b) The Secretary may waive the requirement in subsection (a) for the purpose of relieving fiscal burdens on States that have experienced a precipitous decline in financial resources.

## **TITLE VIII—PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE AMENDMENTS**

### **SEC. 801. AMENDMENTS TO THE PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE.**

(a) APPROPRIATIONS.—

(1) IN GENERAL.—Title V of division B of the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136) is amended in the matter under the heading “PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE” under the heading “INDEPENDENT AGENCIES” by striking “funds provided in” and inserting “covered funds and the Coronavirus response as provided in section 15010 of”.

(2) EMERGENCY DESIGNATION.—The amounts repurposed in this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an

emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

(b) DEFINITION OF COVERED FUNDS.—Section 15010(a)(6) of division B of the Coronavirus, Aid, Relief, and Economic Security Act (Public Law 116–136) is amended—

(1) in subparagraph (A), by striking “this Act” and inserting “the Coronavirus Aid, Relief, and Economic Security Act (divisions A and B)”;

(2) in subparagraph (C), by striking “or” at the end; and

(3) by striking subparagraph (D) and inserting the following: “(D) the Paycheck Protection Program and Health Care Enhancement Act (Public Law 116–139); or “(E) divisions M and N of the Consolidated Appropriations Act, 2021; and”.