Expenditure Reporting (ER) System
Quick Reference guide

Contents

Introduction

Subrecipients of federal and state grants administered by TEA who are in good standing are required to use the expenditure reporting (ER) system to record expenditures and request payment. This quick reference guide will assist subgrantees in using the ER system.

The ER system lists your Notices of Grant Award (NOGAs) by school year and provides the following information about each NOGA:

- Amount of remaining funding

- Payments currently pending

- Payment history

- Date TEA issued a payment

- Due dates for expenditure reports, including final expenditure reporting and revised final expenditure reporting due dates

Subrecipients may report expenditures at any time to receive payment; however, we strongly encourage you to request payment for legitimate expenditures regularly to indicate to TEA that you are spending funds and carrying out activities according to the established timelines.

After consulting this guide, if you have questions, contact the Cash Management/Fund Control Unit in the Grants Administration Division at (512) 463-8525 or TEAExpenditures@tea.texas.gov.

ER System User Roles

All individuals reporting and certifying expenditures are required to have a TEA Login (TEAL) account and access to the ER application.

If you do not have access to TEAL, you must request a user ID. On the TEA Login (TEAL) screen, select Request New User Account and complete the steps provided. A username and temporary password will be emailed to you, allowing you to log on and finalize your account.

Once your TEAL account is set up, you will log on to TEAL, select My Application Accounts, and follow the instructions to request access to the Expenditure Reporting application. Review the roles listed below and determine the appropriate role to request. Your username and password will be associated with one of the roles, which specifies what actions you can perform in ER.

1. **Grantee Official** – the person authorized to bind the applicant in a contractual agreement. The Grantee Official can view, create, edit, certify, and submit expenditure reports.

2. **Grantee Manager** – the person authorized to certify expenditures are true and correct. The Grantee Manager can view and certify and submit expenditure reports but cannot create or edit expenditure reports.

3. **Grantee Staff** – the person authorized to create and edit expenditure reports. The Grantee Staff can view, create, and edit expenditure reports, but cannot certify and submit expenditure reports. Another user in your organization must be assigned the Grantee Official or Grantee Manager role to certify expenditure reports. This is appropriate for multi-user business offices where separation of duties is desired.

4. **Grantee Viewer** – a person with read-only access to expenditure reports. The Grantee Viewer can view or read expenditure reports but cannot take any action on behalf of the grantee.

Role	Actions Permitted
Grantee Official	Create Edit Certify and Submit View
Grantee Manager	Certify and Submit View
Grantee Staff	Create Edit View
Grantee Viewer	View

The ER system is designed to accommodate a segregation of duties between the staff member who enters the drawdown into the ER system and the authorized official who certifies and submits the request. Failure to have such segregation of duties could be a sign of insufficient internal controls, indicating risk of inadequate fund management. TEA strongly recommends the segregation of duties and may impose additional specific conditions on subgrant awards when risk is identified.

Subrecipients are responsible for ensuring the Grantee Manager and/or Grantee Official, or such person using the Grantee Manager or Grantee Official's credentials, have been authorized by the subrecipient organization to enter the organization into legally binding agreements for grant payment purposes before the Grantee Manager or Grantee Official certifies and submits expenditure payment requests in the ER system. The authorized official must certify each request for payment as described in 2 CFR §200.415.

If you already have a TEAL account and access to ER, log on directly to TEAL. In your list of applications, look for the Expenditure Reporting heading and select your role/link, under the heading, to access the ER system.

Enter an Expenditure Report

1. Log on to the Expenditure Reporting (ER) System.

2. Select a school year from the drop down list and select **Search for NOGAs**. The system displays a list of NOGA IDs that match the search criteria.
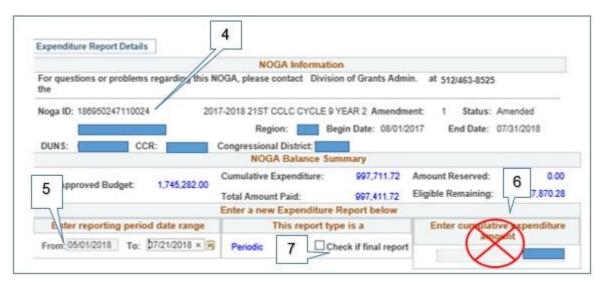

3. Select the **NOGA ID** number for the grant program with expenditures to be entered.

4. Verify you have accessed the correct NOGA.

5. **Enter the reporting period date range** for your expenditures. The **From** date is automatically populated and cannot be changed, as it can be no earlier than the date the last expenditure report was submitted. Enter the end date of the date range in the **To** field. This should be the last date of the period for which expenditures are being reported and submitted.

6. Do not make any entries in the **Enter cumulative expenditure amount** box.

7. If you are submitting a final report, select **Check if final report**. Otherwise leave as **Periodic**.

   Grantees can file expenditure reports on a periodic basis to request payment from TEA. Grantees are required to file Final Expenditure Reports within a specified period after the NOGA end date. The deadline date for reporting total final expenditures can be found on the TEA Grant Opportunities page.

Expenditure Report Details

NOGA Information

For questions or problems regarding this NOGA, please contact Division of Grants Admin. at 512/463-8525 the

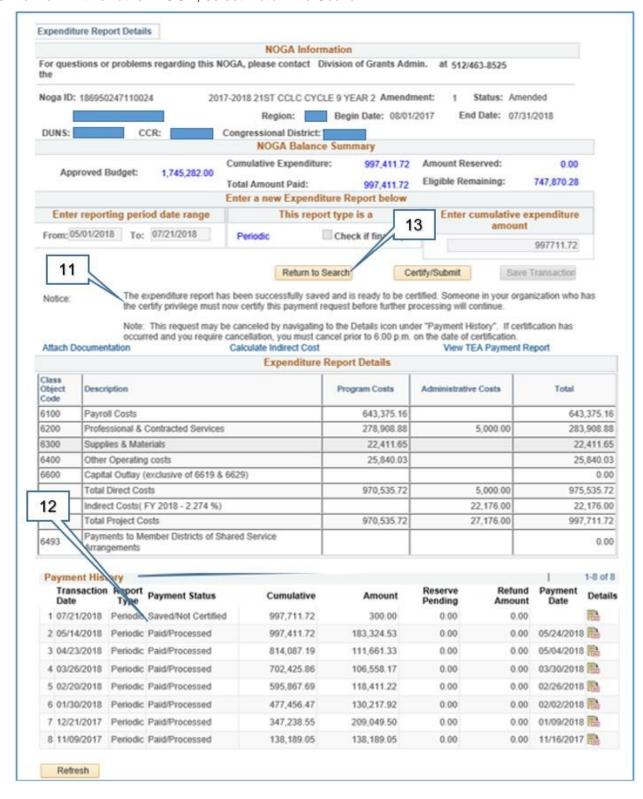Noga ID: 186950247110024   2017-2018 21ST CCLC CYCLE 9 YEAR 2 Amendment: 1   Status: Amended

Region: ☐   Begin Date: 08/01/2017   End Date: 07/31/2018

DUNS: ☐   CCR: ☐   Congressional District: ☐

NOGA Balance Summary

Cumulative Expenditure: 997,711.72   Amount Reserved: 0.00

5 Approved Budget: 1,745,282.00

Total Amount Paid: 997,411.72   Eligible Remaining: 7,870.28   **6**

Enter a new Expenditure Report below

Enter reporting period date range	This report type is a	Enter cumulative expenditure amount
From: 05/01/2018 To: 07/21/2018 ×	Periodic **7** ☐ Check if final report	⊘

8. Enter the new cumulative expenditure amount for each class object code. To calculate this amount, add the amount of new expenditures, by class object code, to the total cumulative amount already paid for previous expenditures.

9. If the grant program allows indirect costs and you are requesting payment for them, select **Calculate Indirect Cost** to complete the Indirect Cost Worksheet. (See the Indirect Cost Worksheet section.)

10. Verify entries and select **Save Transaction**. If submitting a Final Report and indirect costs are included in the report, you will be prompted to complete an Indirect Cost Worksheet. (See the Indirect Cost Worksheet section.)

Return to Search   Certify/Submit   Save Transaction

Notice: **9**   **10**

Attach Documentation   Calculate Indirect Cost   View TEA Payment Report

Expenditure Report Details

Class Object Code	Description	Program Costs	Administrative Costs	Total
6100	Payroll Costs	643,375.16		643,375.16
6200	Professional & Contracted Services	278,908.88	5,000.00	283,908.88
6300	Supplies & Materials	22,411.65		22,411.65
6400	Other Operating costs	25,840.03		25,840.03
6600	Capital Outlay (exclusive of 6619 & 6629)			0.00
	Total Direct Costs	970,535.72	5,000.00	**8** 85.72
	Indirect Costs(FY 2018 - 2.274 %)		22,176.00	22,176.00
	Total Project Costs	970,535.72	27,176.00	997,711.72
6493	Payments to Member Districts of Shared Service Arrangements			0.00

11. The following message is displayed: "The expenditure report has been successfully saved and is ready to be certified."

12. The payment status for this expenditure report is *Saved/Not Certified*. It is not yet included in any pending balance amount and not reflected in the NOGA balance. The transaction cannot be processed by TEA until it is certified and submitted by the authorized official. (See the Certify/Submit an Expenditure Report section.)

The ER system will send two reminder emails to grantees that have not certified and submitted their payment requests. If your payment request is not certified and submitted by the tenth business day from the date it was entered, your payment request will be cancelled. Failure to certify and submit payment requests regularly may increase the likelihood of being selected for in-depth grant monitoring.

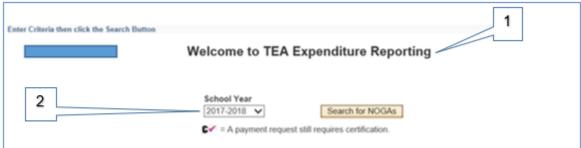13. To work with another NOGA, select **Return to Search**.

Expenditure Report Details

NOGA Information

For questions or problems regarding this NOGA, please contact the Division of Grants Admin. at 512/463-8525

Noga ID: 186950247110024   2017-2018 21ST CCLC CYCLE 9 YEAR 2 Amendment: 1 Status: Amended

Region: Begin Date: 08/01/2017   End Date: 07/31/2018

DUNS: CCR: Congressional District:

NOGA Balance Summary

| | | Cumulative Expenditure: | 997,411.72 | Amount Reserved: | 0.00 |
| Approved Budget: | 1,745,282.00 | Total Amount Paid: | 997,411.72 | Eligible Remaining: | 747,870.28 |

Enter a new Expenditure Report below

| Enter reporting period date range | This report type is a | 13 | Enter cumulative expenditure amount |
| From: 05/01/2018 To: 07/21/2018 | Periodic   Check if fin | | 997711.72 |

11

Return to Search   Certify/Submit   Save Transaction

Notice: The expenditure report has been successfully saved and is ready to be certified. Someone in your organization who has the certify privilege must now certify this payment request before further processing will continue.

Note: This request may be canceled by navigating to the Details icon under "Payment History". If certification has occurred and you require cancellation, you must cancel prior to 6:00 p.m. on the date of certification.

Attach Documentation   Calculate Indirect Cost   View TEA Payment Report

Expenditure Report Details

Class Object Code	Description	Program Costs	Administrative Costs	Total
6100	Payroll Costs	643,375.16		643,375.16
6200	Professional & Contracted Services	278,908.88	5,000.00	283,908.88
6300	Supplies & Materials	22,411.65		22,411.65
6400	Other Operating costs	25,840.03		25,840.03
6600	Capital Outlay (exclusive of 6619 & 6629)			0.00
	Total Direct Costs	970,535.72	5,000.00	975,535.72
	Indirect Costs(FY 2018 - 2.274 %)		22,176.00	22,176.00
	Total Project Costs	970,535.72	27,176.00	997,711.72
6493	Payments to Member Districts of Shared Service Arrangements			0.00

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Payment History   1-8 of 8

	Transaction Date	Report Type	Payment Status	Cumulative	Amount	Reserve Pending	Refund Amount	Payment Date	Details
1	07/21/2018	Periodic	Saved/Not Certified	997,711.72	300.00	0.00	0.00		
2	05/14/2018	Periodic	Paid/Processed	997,411.72	183,324.53	0.00	0.00	05/24/2018	
3	04/23/2018	Periodic	Paid/Processed	814,087.19	111,661.33	0.00	0.00	05/04/2018	
4	03/26/2018	Periodic	Paid/Processed	702,425.86	106,558.17	0.00	0.00	03/30/2018	
5	02/20/2018	Periodic	Paid/Processed	595,867.69	118,411.22	0.00	0.00	02/26/2018	
6	01/30/2018	Periodic	Paid/Processed	477,456.47	130,217.92	0.00	0.00	02/02/2018	
7	12/21/2017	Periodic	Paid/Processed	347,238.55	209,049.50	0.00	0.00	01/09/2018	
8	11/09/2017	Periodic	Paid/Processed	138,189.05	138,189.05	0.00	0.00	11/16/2017	

Refresh

14. To exit the system, select **Sign Out**.
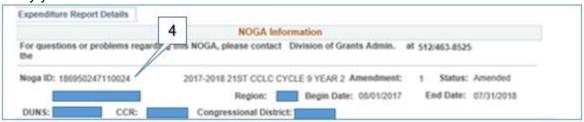
Edit an Expenditure Report

1. Log on to the Expenditure Reporting (ER) System.

2. Select a school year from the drop down list and select **Search for NOGAs**. The system displays a list of NOGA IDs that match the search criteria.

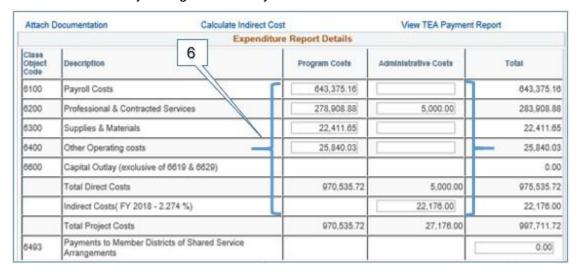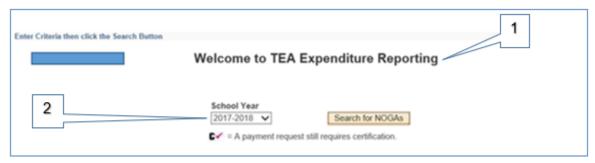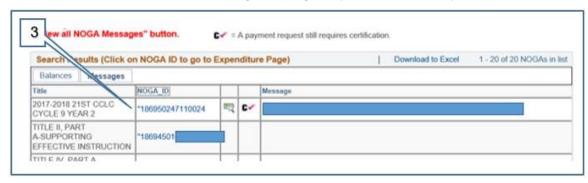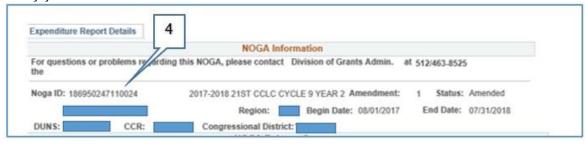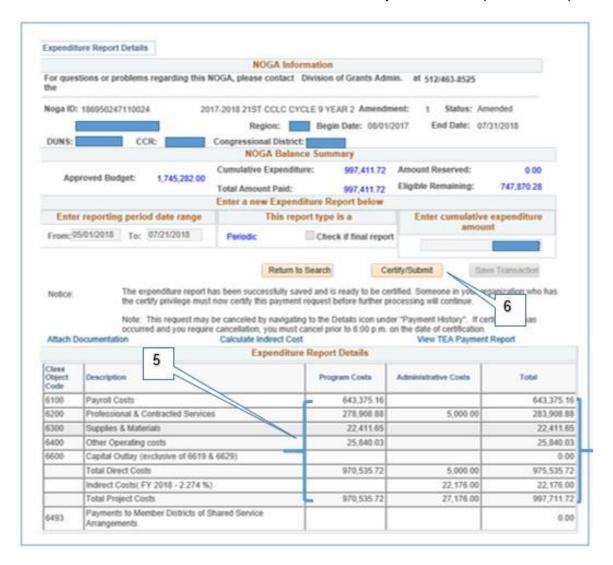3. Select the **NOGA ID** number for the grant program with expenditures you want to edit.

4. Verify you have accessed the correct NOGA.

5. In the Payment History section at the bottom of the expenditure report, select the **Details** icon of the transaction to be edited. This will re-open your expenditure report and allow edits.

6. Make the necessary changes and verify entries.

Class Object Code	Description	Program Costs	Administrative Costs	Total
6100	Payroll Costs	643,375.16		643,375.16
6200	Professional & Contracted Services	278,908.88	5,000.00	283,908.88
6300	Supplies & Materials	22,411.65		22,411.65
6400	Other Operating costs	25,840.03		25,840.03
6600	Capital Outlay (exclusive of 6619 & 6629)			0.00
	Total Direct Costs	970,535.72	5,000.00	975,535.72
	Indirect Costs(FY 2018 - 2.274 %)		22,176.00	22,176.00
	Total Project Costs	970,535.72	27,176.00	997,711.72
6493	Payments to Member Districts of Shared Service Arrangements			0.00

Expenditure Report Details — Attach Documentation · Calculate Indirect Cost · View TEA Payment Report

7. Select **Save Changes**.

Enter a new Expenditure Report below

Enter reporting period date range	This report type is a	Enter cumulative expenditure amount
From: 05/01/2018 To: 07/21/2018 ×	Periodic ☐ Check if final report	997711.72

Return to Search   Certify/Submit   Save Changes

8. The following message is displayed: "The expenditure report has been successfully saved and is ready to be certified."

9. The payment status for this expenditure report is in *Saved/Not Certified*. It is not yet included in any pending balance amount and not reflected in the NOGA balance. The transaction cannot be processed until it is certified and submitted.

   The ER system will send two reminder emails to grantees that have not certified and submitted their payment request. If your payment request is not certified and submitted by the tenth business day from the date it was entered, your payment request will be cancelled. Failure to certify and submit payment requests regularly may increase the likelihood of being selected for in-depth grant monitoring.

10. To work with another NOGA, select **Return to Search**.

11. To exit the system, select **Sign Out**.

Certify/Submit an Expenditure Report

1. Log on to the Expenditure Reporting (ER) System.

2. Select a school year from the drop down list and select **Search for NOGAs**. The system displays a list of NOGA IDs that match the search criteria.
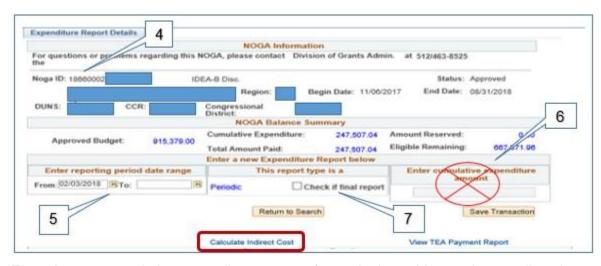
3. Select the **NOGA ID** number for the grant program you want to certify and submit.
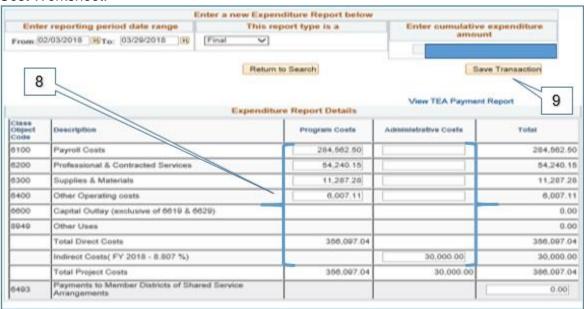
4. Verify you have accessed the correct NOGA.

5. Review and verify the report is correct. Edit the entries, if necessary. (See the Edit an Expenditure Report section.)

6. If the report is correct, select **Certify/Submit**. After a report is certified and submitted, it can no longer be edited. However, it can be cancelled. (See the Cancel an Expenditure Report section.)

7. At the prompt, enter your **Phone Number**, and extension if applicable, then select **OK** to certify the expenditures are true and correct and submit the payment request to TEA. To return to the previous screen, select **Cancel**.

8. After the expenditure report is certified and submitted, the **Payment Status** changes to **Approved** or **Pending Approval**.

   The ER System has several validations programmed to be sure expenditure requests meet certain requirements and/or criteria. After certification and submission, if the

payment status is **Approved**, all validations have cleared and there is no further action needed by the grantee.

However, if the payment status is **Pending Approval**, one or more of the validations did not clear and the grantee will need to provide additional documentation, so TEA can manually approve the request. (See the ER Requests Requiring Manual Review and Approval section.)

	Transaction Date	Report Type	Payment Status		umulative	Amount	Reserve Pending	Refund Amount	Payment Date	Details
Payment History				8						1-8 of 8
1	07/21/2018	Periodic	Pending Approval		997,711.72	300.00	0.00	0.00		
2	05/14/2018	Periodic	Paid/Processed		997,411.72	183,324.53	0.00	0.00	05/24/2018	
3	04/23/2018	Periodic	Paid/Processed		814,087.19	111,661.33	0.00	0.00	05/04/2018	
4	03/26/2018	Periodic	Paid/Processed		702,425.86	106,558.17	0.00	0.00	03/30/2018	
5	02/20/2018	Periodic	Paid/Processed		595,867.69	118,411.22	0.00	0.00	02/26/2018	
6	01/30/2018	Periodic	Paid/Processed		477,456.47	130,217.92	0.00	0.00	02/02/2018	

9. Upon certifying and submitting the expenditure report, the ER system prevents any additional expenditure reporting or editing until the current report has been processed by TEA.

10. To work with another NOGA, select **Return to Search**.

9

Return to Search

10

This ER payment request is being processed by the Payment process and no changes can be made. Please refer to the above contact information with any questions or concerns. Thank you.

ation   Calculate Indirect Cost   View TEA Payment Report

11. To exit the system, select **Sign Out**.

Sign out

11

Enter Criteria then click the Search Button

Welcome to TEA Expenditure Reporting

Supplier ID [ ]   School/County District [ ]

School Year

NOTICE: There are other NOGAs with messages to be viewed. Click the "View all NOGA Messages" button.

[2017-2018 ▼]   [Search for NOGAs]   [View all NOGA Messages]

C✓ = A payment request still requires certification.

Search Results (Click on NOGA ID to go to Expenditure Page) | Download to Excel   1 - 20 of 20 NOGAs in list

Balances	Messages			
Title	NOGA_ID			Message
2017-2018 21ST CCLC CYCLE 9 YEAR 2	*180950247110024		C✓	NOGA on HOLD status pending completion of TEA signature process.

Indirect Cost Worksheet

For ease of reference, steps 1-8 below repeat the steps for entering an expenditure report. Step 9 begins to address the Indirect Cost Worksheet specifically.
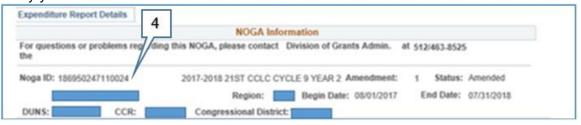
1. Log on to the Expenditure Reporting (ER) System.

2. Select a school year from the drop down list and select **Search for NOGAs**. The system displays a list of NOGA IDs that match the search criteria.

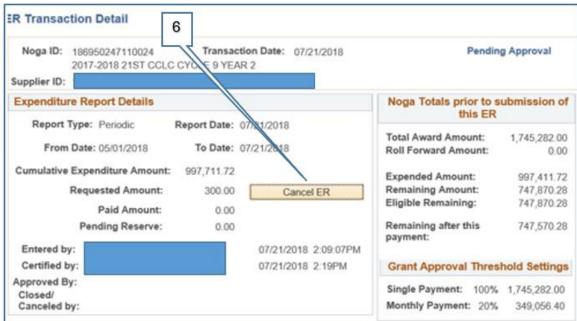3. Select the **NOGA ID** number for the grant program with expenditures to be entered.

4. Verify you have accessed the correct NOGA.

5. **Enter the reporting period date range** for your expenditures. The **From** date is automatically populated and cannot be changed, as it can be no earlier than the date the last expenditure report was submitted. Enter the end date of the date range in the **To** field. This should be the last date of the period for which expenditures are being reported and submitted.

6. Do not make any entries in the **Enter cumulative expenditure amount** box.

7. If you are submitting a final report, select **Check if final report**. Otherwise leave as **Periodic**.

   Grantees can file expenditure reports on a periodic basis to request payment from TEA. Grantees are required to file Final Expenditure Reports within a specified period after the NOGA end date. The deadline date for reporting total final expenditures can be found on the TEA Grant Opportunities page.

8. Enter the new cumulative expenditure amount for each class object code as well as the indirect costs. To calculate this amount, add the amount of new expenditures, by class object code, to the total cumulative amount already paid for previous expenditures.

9. Verify entries and select **Save Transaction**. If you are submitting a Final Report and indirect costs are included in the report, you will be prompted to complete an Indirect Cost Worksheet.

Note: The Indirect Cost Worksheet is available for your use when entering a Periodic Expenditure Report. However, the worksheet is required for Final Expenditure Reports when indirect cost payments are included in the report.

10. In this example, a Final Expenditure Report is being submitted and payment for indirect costs are included. Therefore, the ER system prompts you to complete an Indirect Cost Worksheet.

Tip: If you only have one computer monitor, we suggest you print a copy of the Expenditure Report Details to help you complete the Indirect Cost Worksheet. If you have more than one computer monitor, you should be able to split the screens and see the information on one of the screens.

11. On the Indirect Cost Worksheet, enter the total cumulative expenditures, by class object code. **Important alert: The amounts entered on the Indirect Cost Worksheet must match the totals you just completed in the expenditure report.**

12. Enter exclusions, if applicable.

13. Select **Calculate**.

14. If the Total Reported Indirect Cost is less than the Maximum Indirect Cost Allowed, you will be able to **Save** the Indirect Cost Worksheet. Otherwise, you must reduce the indirect costs requested, in step 8, by selecting **Return** and repeating steps 8-13.

Indirect Cost Worksheet

		PERIOD 1 2017-11-06 thru 2018-06-30
Reported Expenditure:		
Payroll Costs	6100	284562.50
Professional & Contracted Services	6200	54240.15
Supplies & Materials	6300	11287.28
Other Operating costs	6400	6007.11
Capital Outlay (exclusive of 6619 & 6629)	6600	0.00
Other Uses	8949	0.00
Total Direct Cost		356097.04
Exclusions		
Professional Services (Portion of contract in excess of $25,000.00)	6219	0.00
Subgrants (Regardless of amount)	6290	0.00
Capital Outlay	6600	0.00
Total Exclusions		356097.04
Indirect Cost Rate by Period (%)		8.807
Maximum Indirect Cost Allowed		31361.46
Total Reported Indirect Cost		30000.00

Save — Return — Calculate

(Callouts: 11, 12, 13, 14)

15. Once you have successfully saved the Indirect Cost Worksheet, the following message is displayed: "The expenditure report has been successfully saved and is ready to be certified."

16. The payment status for this expenditure report is *Saved/Not Certified*. It is not yet included in any pending balance amount and not reflected in the NOGA balance. The transaction cannot be processed by TEA until it is certified and submitted by the authorized official. (See the Certify/Submit an Expenditure Report section.)

   The ER system will send two reminder emails to grantees that have not certified and submitted their payment request. If your payment request is not certified and submitted by the tenth business day from the date it was entered, your payment request will be cancelled. Failure to certify and submit payment requests regularly may increase the likelihood of being selected for in-depth grant monitoring.

17. To work with another NOGA, select **Return to Search**.

Return to Search — Certify/Submit — Save Transaction

15 — Notice:

17 — The expenditure report has been successfully saved and is ready to be certified. Someone in your organization who the certify privilege must now certify this payment request before further processing will continue.

Note: This request may be canceled by navigating to the Details icon under "Payment History". If certification has occurred and you require cancellation, you must cancel prior to 6:00 p.m. on the date of certification.

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Attach Documentation — Calculate Indirect Cost — View TEA Payment Report

18. To exit the system, select **Sign Out.**

Cancel an Expenditure Report

1. Log on to the Expenditure Reporting (ER) System.

2. Select a school year from the drop-down list and select **Search for NOGAs**. The system displays a list of NOGA IDs that match the search criteria.

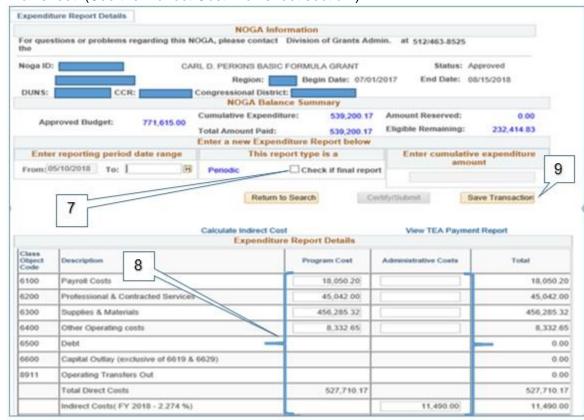3. Select the **NOGA ID** number for the grant program with the expenditure report you want to cancel.

4. Verify you have accessed the correct NOGA.

5. In the Payment History section at the bottom of the expenditure report, select the **Details** icon of the transaction to be cancelled. This will re-open your expenditure report and permit you to cancel the expenditure report.

6. Select **Cancel ER**.

7. The payment status for this expenditure report is **Cancelled**.

8. To work with another NOGA, select **Return to Search**.

9. To exit the system, select **Sign Out**.

Attach a Document to an Expenditure Report

1. Log on to the Expenditure Reporting (ER) System.

2. Select a school year from the drop down list and select **Search for NOGAs**. The system displays a list of NOGA IDs that match the search criteria.

3. Select the **NOGA ID** number for the grant program to which you want to attach a document.

4. Verify you have accessed the correct NOGA.

5. In the Payment History section at the bottom of the expenditure report, select the **Details** icon of the transaction. This will re-open your expenditure report and permit you to add a document.

6. Select the **Document ID** dropdown menu.

7. Select the type of document you will be attaching. In this example, **Narrative Justification** is selected.

8. Select **Browse** to search for the narrative justification you previously prepared and saved on your computer. Open the file and your filename will appear in the box.

9. Select **Upload.**

10. Select **Add**.

11. Select **OK** in the pop-up message that appears once your document is added successfully.

12. Your narrative justification will be added to the list of Attached Files.

13. Select **Return** to return to your NOGA.

14. To work with another NOGA, select **Return to Search**.

15. To exit the system, select **Sign Out**.

Enter a Refund

1. Log on to the Expenditure Reporting (ER) System.

2. Select a school year from the drop down list and select **Search for NOGAs**. The system displays a list of NOGA IDs that match the search criteria.

3. Select the **NOGA ID** number for the grant program for which you want to enter a refund.

4. Verify you have accessed the correct NOGA.

5. **Enter the reporting period date range** for your expenditures. The **From** date is automatically populated and cannot be changed, as it can be no earlier than the date the last expenditure report was submitted. Enter the end date of the date range in the **To** field. This should be the last date of the period for which expenditures are being reported and submitted.

6. Do not make any entries in the **Enter cumulative expenditure amount** box.

7. If you are submitting a final report select **Check if Final Report**. Otherwise leave as **Periodic**.

8. To enter a refund, reduce the cumulative expenditure amount for each class object code affected. To calculate this amount, subtract the amount of the refund, by class object code, from the total cumulative amount already paid for previous expenditures.

9. Verify entries and select **Save Transaction**. If submitting a Final Report and indirect costs are included in the report, you will be prompted to complete an Indirect Cost Worksheet. (See the Indirect Cost Worksheet section.)

10. Once the report is saved, a refund letter will populate with instructions on how to submit the remittance to TEA. Print this refund letter for reference and use with remittance to TEA.

11. Select **OK** to confirm refund entry or **Cancel** to go back and reenter the amount.

12. At the bottom of the expenditure report in the Payment History section, the system identifies the transaction and the refund amount.

13. The payment status for this expenditure report is *Saved/Not Certified*. It is not yet included in any pending balance amount and not reflected in the NOGA balance. The transaction cannot be processed by TEA until it is certified and submitted by the authorized official. (See the Certify/Submit an Expenditure Report section.)

The ER system will send two reminder emails to grantees that have not certified and submitted their payment request. If your payment request is not certified and submitted by the tenth business day from the date it was entered, your payment request will be cancelled. Failure to certify and submit payment requests regularly may increase the likelihood of being selected for in-depth grant monitoring.

14. **Follow the instructions in the refund letter to submit payment to TEA.** Please include a copy of the refund letter with your payment to TEA to help expedite processing.

   Once the refund has been processed by TEA, additional expenditure reports can continue to be submitted during the grant period and until the deadline date for reporting as found on the TEA Grant Opportunities page.

15. To work with another NOGA, select **Return to Search**.

16. To exit the system, select **Sign Out.**

ER Requests Requiring Manual Review and Approval

Thresholds are established for each grant program to allow for the automatic approval of payments as long as the payments are within the established thresholds. The ER system will automatically forward to TEA staff for review and approval any request for payment that exceeds the established thresholds. Currently, the payment threshold is set at 20% of the total grant award per month for all discretionary and formula grants, with the percentage aggregating each month.

In addition, the ER system has various system criteria that allow TEA staff to monitor requests for payment. If a payment request violates ER system criteria or is randomly selected for monitoring, TEA will contact the subgrantee for a simple narrative justification for review and approval.

Manual Review and Approval Process

To comply with federal regulations, TEA monitors expenditure payment requests through a manual review and approval process. If a payment request requires manual approval, TEA will contact the subgrantee for a simple narrative justification. The narrative justification should be attached to the expenditure report. Upon review of the narrative justification provided, TEA may do one of the following:

- Approve the payment request;

- Request additional supporting documentation, including but not limited to the general ledger, payroll ledger, and copies of payroll checks, invoices, receipts, and travel vouchers; or

- Refer the payment request to the Federal Fiscal Monitoring Division for an expedited review.

TEA considers each request individually. TEA will not ask for detailed supporting documentation unless the circumstances require it. Once TEA receives the responsive information from the grantee in approvable form, the expenditure request is reviewed and approved within three business days.

Narrative Justification

The narrative justification should include a brief explanation of how the funds were used to accomplish the grant objectives by providing the following information for expenditures in the respective class/object code.

- **Payroll (6100)**
  - o Names of all employees associated with the expenditure
  - o Description of the services they provided to support the grant program
  - o The amount paid for salaries
  - o The amount paid for benefits
  - o Dates of the payroll period related to the expenditure

- **Professional and Contracted Services (6200)**
  - o   Names of all vendors associated with the expenditure
  - o   Description of the services they provided to support the grant program
  - o   The amount paid to each vendor
  - o   Date services were provided related to the expenditure

- **Supplies and Materials (6300)**
  - o   Itemized list totaling to the expenditure
  - o   How these items were used to benefit the grant program

- **Other Operating Costs (6400)**
  - o   Itemized list totaling to the expenditure
  - o   How these items were used to benefit the grant program

- **Capital Outlay (6600)**
  - o   Itemized list totaling to the expenditure
  - o   How these items were used to benefit the grant program

- **Exceeded Threshold and/or Other Monitoring**
  - o   Itemized list totaling to the expenditure
  - o   How these items were used to benefit the grant program

Failure to Respond

If the subgrantee does not provide the narrative justification, cancels the payment request without contacting TEA's Grants Administration Division, or does not adequately respond with the information requested, the subgrantee's likelihood of being selected for in-depth grant monitoring may be increased.

Request to Extend Expenditure Reporting Deadline

All grantees are responsible for meeting required deadlines. Even if your request to extend a deadline is approved, failure to meet expenditure reporting deadlines may result in loss of funds and could cause the grantee to be identified as "high risk."

Submitting the Request

All requests for extension to expenditure reporting deadlines must be emailed to TEAExpenditures@tea.texas.gov. A separate email must be sent for each grant program for which the grantee is requesting an extension.

The email must be sent from an authorized official, the person authorized to enter the organization into a legally binding agreement for grant payment purposes.

The subject line should read as follows: Request to Extend ER Deadline – *CDN, Grantee Name*

The email must include the following information:

- Grant name

- NOGA ID

- Name and title of authorized official

- Additional payment to be requested

- Responses to the following questions:

    o Describe the reason you are asking to extend the expenditure reporting deadline. Include a description of what happened—e.g., how and why the deadline was missed.

    o Describe the importance of this request to your organization. Why should it be approved? What would be the impact if it were denied?

    o Describe the procedures that will be implemented to ensure expenditure reporting deadlines are met in the future.

- An attached report of cumulative expenditures by class/object code, including the service dates associated with this request

Timeline for Submitting Request

Each grant program has a Final Expenditure Report due date and a Revised Final Expenditure Report due date identified on the TEA Grant Opportunities page. For most grant programs the request for an extension of the expenditure reporting deadline must be made no later than 30 days after the Revised Final Expenditure Report date. However, where the Final Expenditure Report and the Revised Final Expenditure Report deadlines are the same date, the grantee has only 10 days after the deadline to request an extension of the expenditure reporting deadline. TEA will not consider requests that are submitted after the allotted days, 30 days and 10 days past the deadline, respectively.

Expenditure Reporting Deadline Information

Grantees may find expenditure reporting deadlines listed on the TEA Grant Opportunities page. From the **Application Name** dropdown list, select the name of the grant. Scroll down to the **Critical Events** section to find dates for all expenditure reports due for the grant. On occasion, an errata notice will be posted to correct the date of an expenditure reporting deadline. Therefore, grantees should also check errata notices for their particular grants.

Evaluation Process

TEA staff evaluates each request on a case-by-case basis. TEA considers requests by weighing a number of factors related to the request itself, the individual grant program, and the time at which the request is submitted. TEA may need to review supporting documentation, such as the general ledger, in order to determine whether a request will be granted.

TEA will notify the grantee of the approval or denial of the request within five business days of receiving the request. If your request for an expenditure reporting deadline extension is granted, you must still comply with expenditure reporting deadline requirements.

Expenditure Reporting System Messages

Message	Description
Payment already has been submitted for this NOGA.	A previous payment request is in process to be paid by TEA. While this payment is pending, new payment requests cannot be entered. Please wait until the existing payment request has been paid before entering and submitting another request.
A refund is due to TEA.	A refund is due to TEA. While the refund is pending, new payment requests cannot be entered. Once the refund has been received and posted by TEA, you will be able to enter and submit a new payment request.
The max indirect admin costs is limited to the applicable indirect cost rate of actual expenditures.	Indirect costs are reimbursed based on actual expenditures. You have requested more indirect costs than the maximum allowed based upon the expenditures you have reported. You must reduce the amount of indirect costs requested.
Total increases for class/object cannot exceed 25% of the total budget amount.	Funds may be transferred among existing budgeted categories (class/object codes) as long as the total amount of funds transferred is 25% or less of the total current approved budget. You must adjust the expenditure amounts you have requested to comply with this variance or you must submit a budget amendment to your grant application.
Cost share not entered	All required Cost Share amounts must be entered in the Expenditure Report Details page for the Final Expenditure Report.
Total Direct cost reported here does not match direct cost on ER page	Total direct cost amounts entered in the Indirect Cost Worksheet must match the amounts entered in the Expenditure Report Details page.

Glossary

Term	Description
Approved	Payment status – Payment request has been approved by TEA.
Approved by	TEA staff or subgrantee's name of the person who approved the payment request, includes date and time.
BCM Failed	Payment status – Voucher has failed budget check. TEA will research and resolve.
BCM Passed	Payment status – Voucher has passed budget check and the ER system will continue to process payment.
Cancelled	Payment status – Payment request was cancelled by either the subgrantee or TEA.
Certified by	Name of the person who certified the payment request information, including date and time.
Closed/Cancelled by	Name of the person who closed/cancelled the payment request, including date and time.
Cumulative Expenditure Amount	The total amount of expenditures previously submitted and approved plus expenditures reported in a current payment request.
Entered by	Name of the person who entered the payment request, including date and time.
ER	Expenditure Reporting (ER) system. Subgrantees in good standing are required to use the ER system to record expenditures and request payments. The ER system also permits TEA to both automatically and manually process payment requests.
Error	Payment status – The voucher process rejected the payment for a reason specified on the payment error page. TEA will research and resolve.
Expended Amount	The total amount of expenditures submitted, approved, and paid prior to the current payment request.
Expenditure Report Details	A section of the ER system with information about cumulative expenditures. The subgrantee will enter cumulative expenditures by class/object code for each reporting period as a payment request.
FER	Final Expenditure Report
NOGA	Notice of Grant Award
NOGA ID	A unique number assigned to each approved Notice of Grant Award.
NOGA Status	Indicates the status of the Notice of Grant Award as either: • Approved – NOGA budget was approved and a payment can be requested • Amended – NOGA budget was amended and a payment can be requested • Hold (Ext) – Subgrantee cannot enter a payment request • Hold (All) – Neither TEA staff nor subgrantee can enter a payment request. This status is often used by TEA during the NOGA approval

Term	Description
	process to restrict payments between the time negotiations are completed and the NOGA is officially signed for approval.
Paid/Processed	Payment status – Payment request was processed successfully.
Payment Date	The date payment was sent to the subgrantee or, if the transaction was a refund, the date the refund was recorded by TEA.
Payment Status	Indicates the stage of processing for the last payment request submitted.
Pending Approval	Payment status – Payment request is awaiting TEA approval or denial.
Pending Reserve	An amount designated to be held in reserve until specified conditions are met.
Refund Amount	The amount due to TEA if the transaction indicates a refund of grant funds.
Report Type	The type of expenditure report being submitted, i.e., Periodic, Final, or Revised Final. • Periodic Reports – Typically submitted during the grant period at regular intervals. • Final Report – Typically submitted within 30 days after the end date of the grant. However, some grant programs may require a shorter reporting window. • Revised Final Reports – Any expenditure report submitted after a Final Report. Often there is an additional reporting period, typically up to 60 days after the end date of the grant, to submit a Revised Final Report. However, some grant programs will require that the Final Report and Revised Final Report have the same deadline. If the box next to *Check if Final Report* is checked in the ER system for an expenditure report then submitted and paid by TEA, all subsequent reports submitted will be identified as a Revised Final Report. Always consult the [TEA Grant Opportunities](#) page for reporting deadlines for each grant program.
Reporting Period Date Range - From, To	The system populates the date of the next available expenditure report as the beginning of the reporting period. Type or use the calendar icon to enter the end date for the period for which expenditures are being submitted – must be no earlier than the date the last expenditure report was submitted.
Saved/Not Certified	Payment status – A user with appropriate access to the ER system has entered and saved a transaction, but the authorized official has not certified and submitted it to TEA. Once certified, TEA will be able to process the payment request and the payment status will change to Pending Approval or Approved.
Thresholds	Thresholds are established for each grant program to allow for the automatic approval of payment requests, usually a percentage of the total award amount. The ER system will automatically forward any request for payment that exceeds the established threshold to TEA for review and approval.
Total Amount Paid	The amount of expenditures approved and paid to date.
Total Award Amount	The total amount of grant funds awarded.
Transaction Date	The date on which the expenditure report was saved.
Vouchered	Payment status – Payment has been processed and a voucher has been created.