





# 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 your intent to receive payment.

# 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

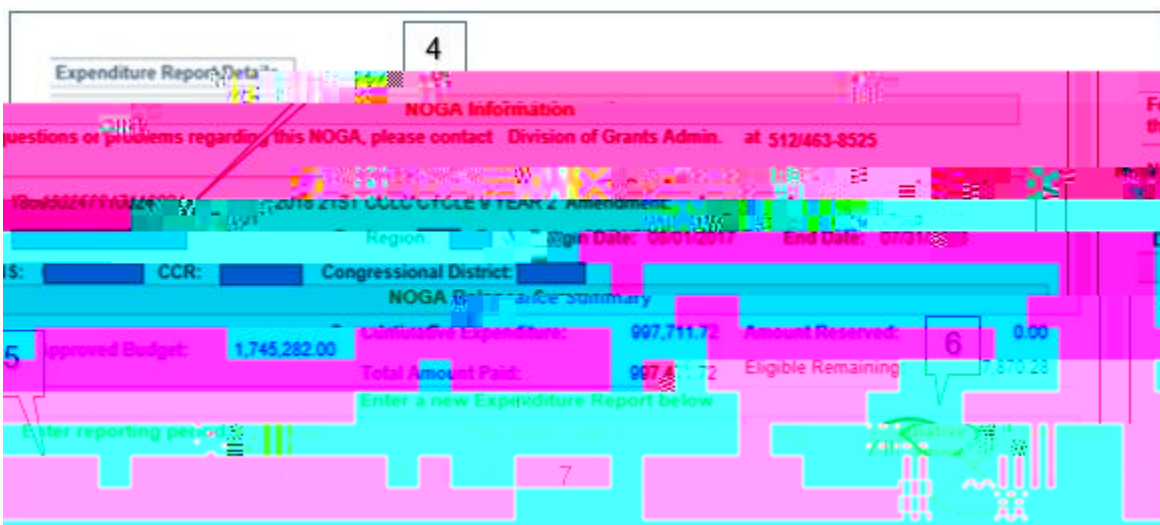
The ER system is designed to accommodate a segregation of duties between the staff member who enters the drawdown into the ER system and the authorized official who certifies and submits the request. Failure to have such segregation of duties could be a sign of insufficient internal controls, indicating 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.



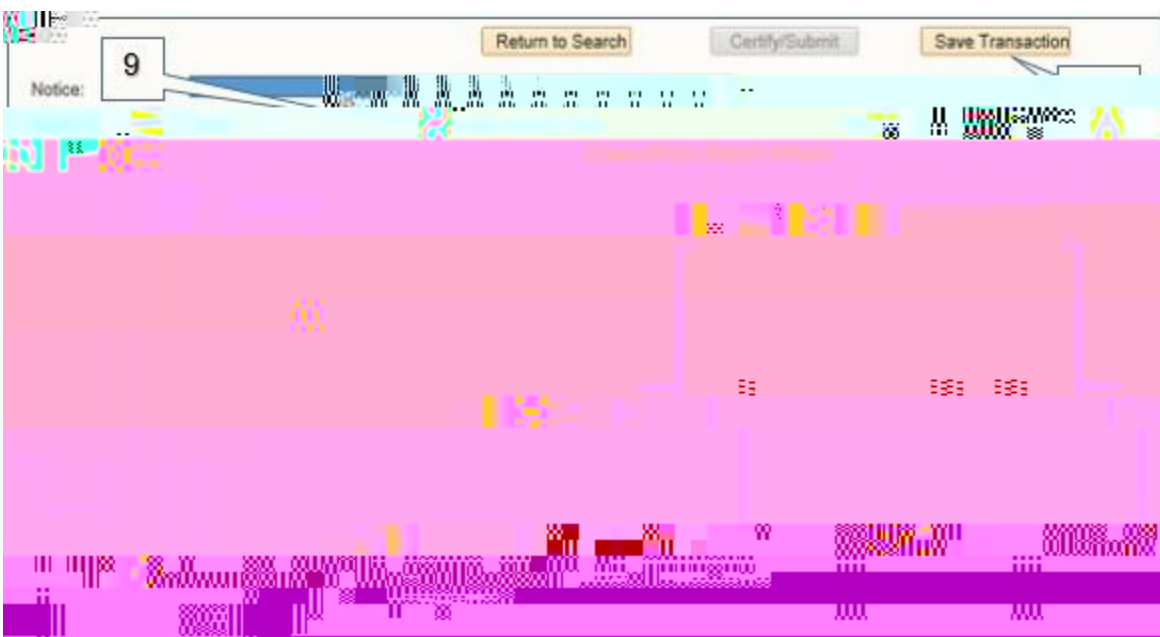
# Enter an Expenditure Report

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.



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.)



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.)

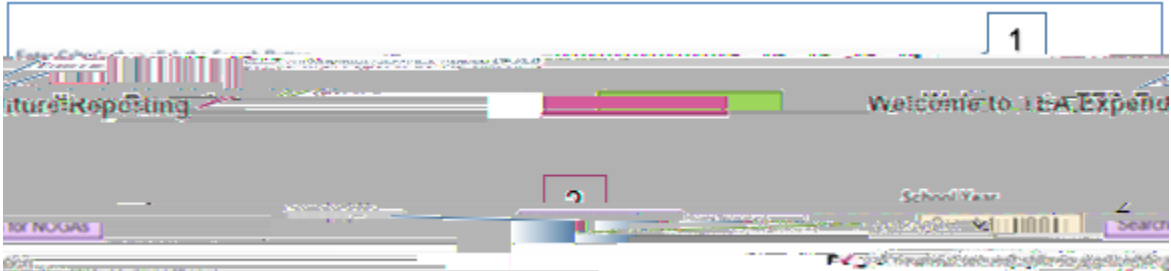
The ER system will send two reminder





# 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.

NOGA ID	SchoolYear	Award Amount	Amount Paid	Resolving Amount	Amount Pending	Due Dates
180950247110024	2017-2018	1,745,282.00	1,324,271.91	41,284.71	6,161.66	Final 8/30/2018 Rev 10/1/2018
18094501	2017-2018	2,295,672.00	1,925,982.43	369,689.57	0.00	Final 10/30/2018 Rev 10/30/2018

4. Verify you have accessed the correct NOGA.

**Expenditure Report Details**

**NOGA Information**

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

Noga ID: 180950247110024    2017-2018    21ST COLC CYCLE 9 YEAR 2    Amendment: 1    Status: Amended

Region:    Begin Date: 05/01/2017    End Date: 07/31/2018

DUN#:    CCR:    Congressional District:   

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.

Transaction Report	Amount	Status	Commitment	Amount	Reserve	Refund
	0.00					

6. Make the necessary changes and verify entries.

7. Select **Save Changes**.

8. The following message is displayed:

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

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

Note: This request may be canceled by navigating to the Details icon under "Payment History". If certification has been completed and you require cancellation, you will need to create a new request.

Return to Search Save Transaction

### Expenditure Report Details

Class Object Code	Description	Program Costs	Administrative Costs	Total
6100	Payroll Costs	643,375.16		643,375.16
6200	Travel & 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)			
	<b>Total Direct Costs</b>	<b>970,535.72</b>	<b>5,000.00</b>	<b>975,535.72</b>
	Costs (FY 2018 - 2.274 %)		22,178.00	22,178.00
	<b>Total Project Costs</b>	<b>970,535.72</b>	<b>27,178.00</b>	<b>997,713.72</b>
	Payments to Member Districts of Shared Service Arrangements			0.00

Payment History

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

Sign out

Enter Criteria then click the Search Button

Future Reporting

Supplier ID School/County District

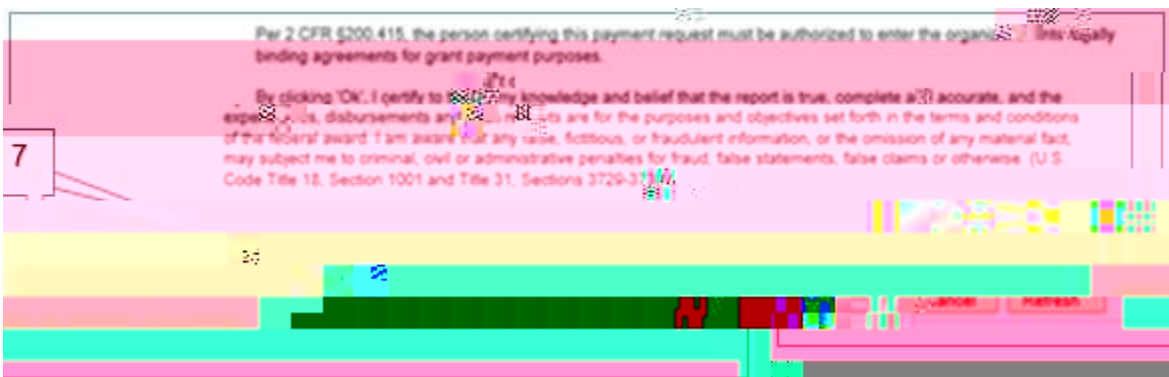
School Year 2017-2018

Search

## ER Quick Reference Guide: Certify/Submit an Expenditure Report



- 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**.



- 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

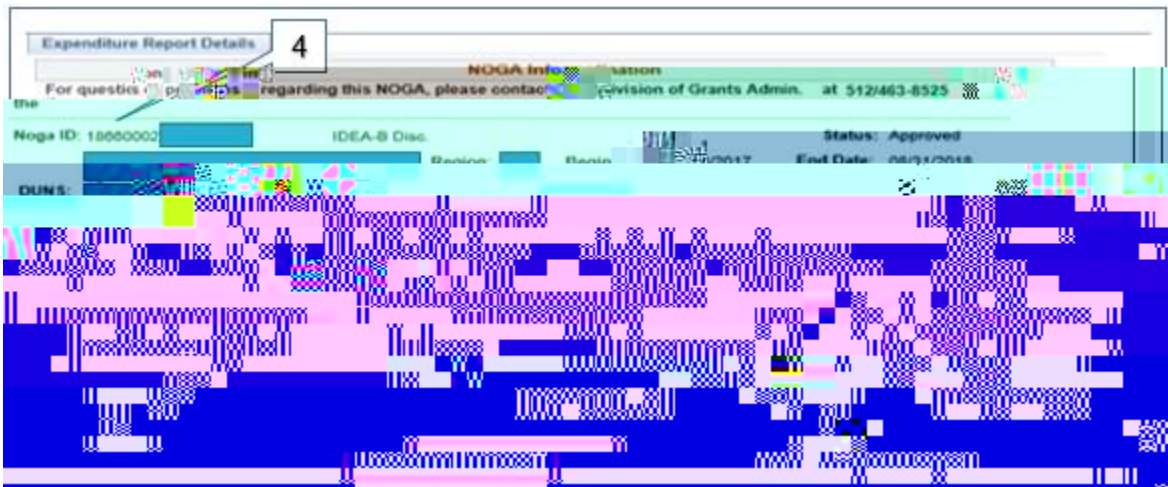
## ER Quick Reference Guide: Certify/Submit an Expenditure Report

# Indirect Cost Worksheet

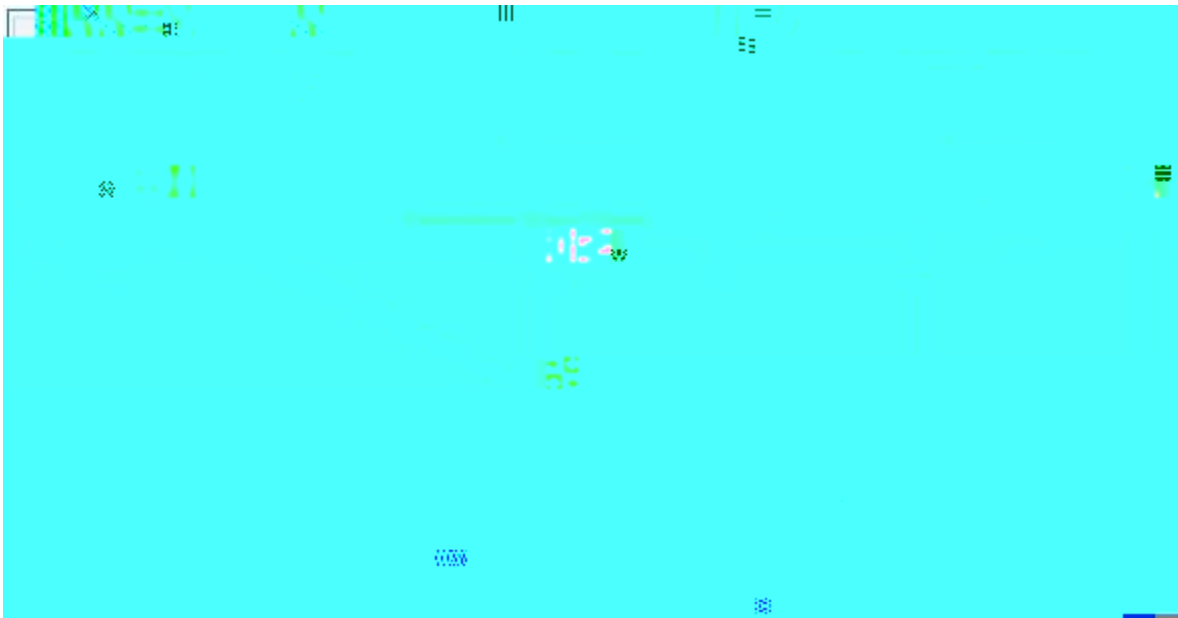
For ease of reference, steps 1-8 below repeat the steps for entering an expenditure report. Step 9 begins to address the Indirect Cost Worksheet specifically.

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.





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.



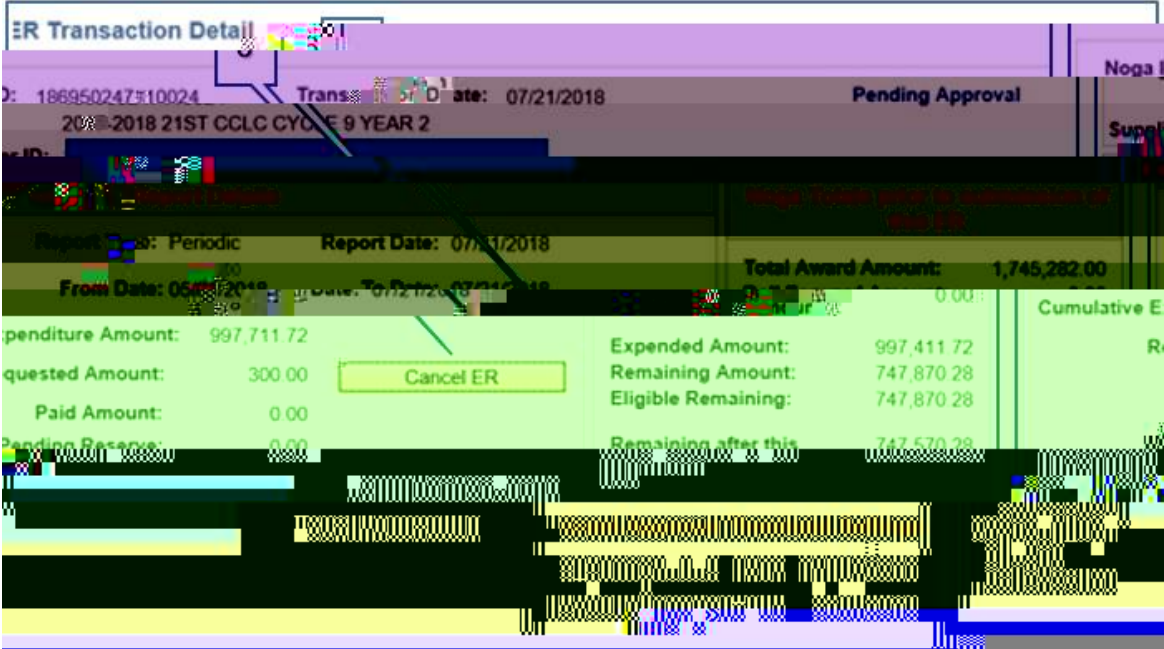
18.

# Cancel an Expenditure Report

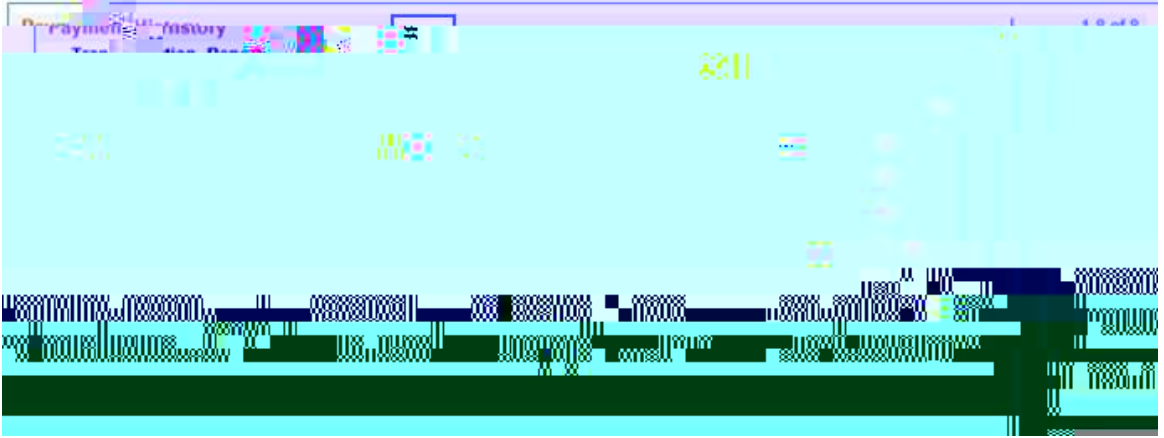
1. Log on to the Expenditure Reporting (ER) System.
2. Select a school year from the drop-down list and select **Search for NOGAs**. The system displays a list of NOGA IDs that match the search criteria.

3. Select

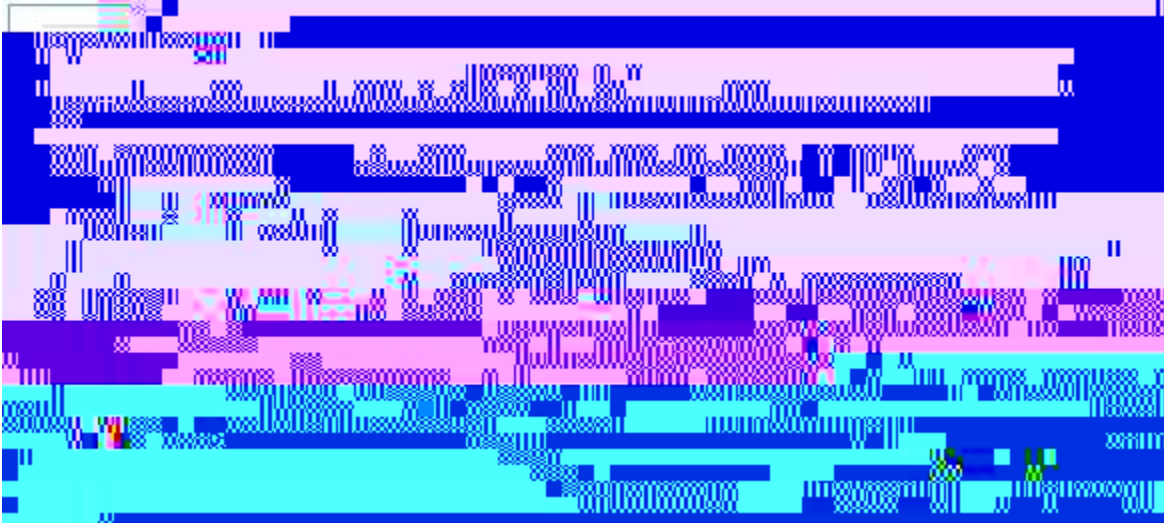
6. Select **Cancel ER**.



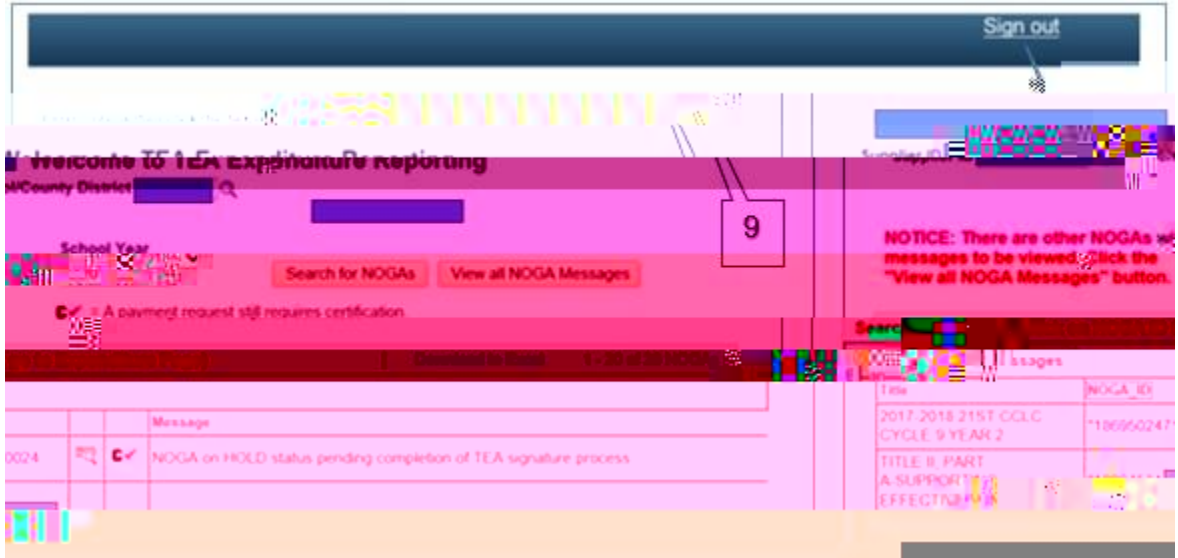
7. The payment status for this expenditure report is **Cancelled**.



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



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



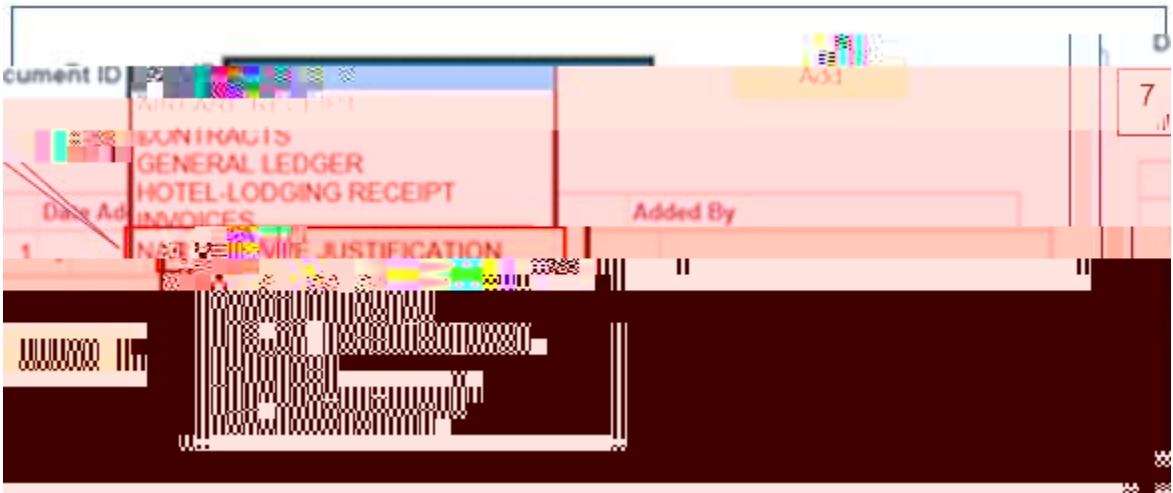




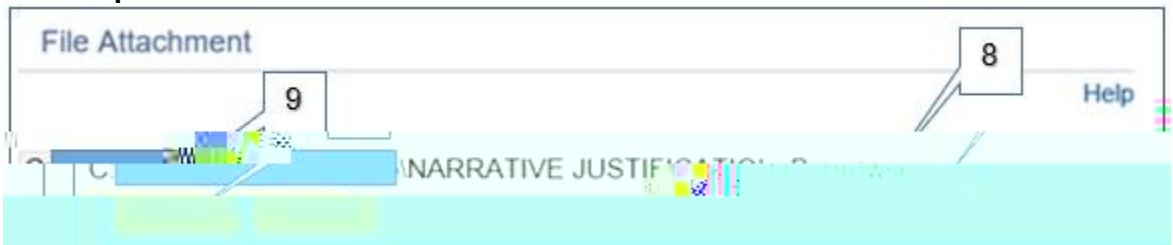
6. Select the **Document ID** dropdown menu.



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**.







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

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



- **Professional and Contracted Services (6200)**

- Names of all vendors associated with the expenditure

- Description of the services they provided to support the grant program

- The amount paid to each vendor

- Date services were provided related to the expenditure

- **Supplies and Materials (6300)**

- Itemized list totaling to the expenditure

- How these items were used to benefit the grant program

- **Other Operating Costs (6400)**

- Itemized list totaling to the expenditure

- How these items were used to benefit the grant program

- **Capital Outlay (6600)**

- Itemized list totaling to the expenditure

- How these items were used to benefit the grant program

- **Exceeded Threshold and/or Other Monitoring**

- Itemized list totaling to the expenditure

- How these items were used to benefit the grant program

# 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](mailto: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:
  - 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.
  - Describe the importance of this request to your organization. Why should it be approved? What would be the impact if it were denied?
  - 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 (see date identified on the [TEA Grant Opportunities](#) page. For most grant programs the request for an extension of the expenditure reporting deadline must be received on or before the final expenditure report due date.

## 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.





<b>Term</b>	<b>Description</b>
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