Grants Financial Management Refresh

January 13, 2026

Jennifer Ahern, Grants Management

MASSACHUSETTS
Department of Elementary and Secondary Education

DESE as an Organization

- An organization based on function
- Program units - can we? / Allowable costs (applications)
- Grants Management - procurement for grant programs all grants flow through - $

Grants Management (GM)

Procurement for grants

- Over 100 different grant programs (Request for Proposals)
- State/Federal/Trust
- GM tracks everything by Fiscal Year and Fund Code

Over 2,000 LEAs established in the grants system (GEM$)

- Districts (400+)
- Community Based Organizations (CBOs)
- Community and State Colleges

Grant Types

Entitlement Grants

- DESE as pass through agency (SEA)
- ESSA / IDEA / Perkins*
- Multi-year awards (Tydings)
  - Federal entitlement grants run for 27-months (multi-year grants)
  - Timeframe/Project Duration depends on when a substantially approvable grant is submitted by grantee (LEA fiscal rep step)

*Perkins is NOT a multi-year grant

Grant Types

- Continuation Grants
  - Typically based on a competitive award from a prior fiscal Year.
  - Re-apply each new FY.
  - Most align with state fiscal year end (6/30).

- Targeted
  - Grantees that meet a certain criteria as recipients.

Grant Types

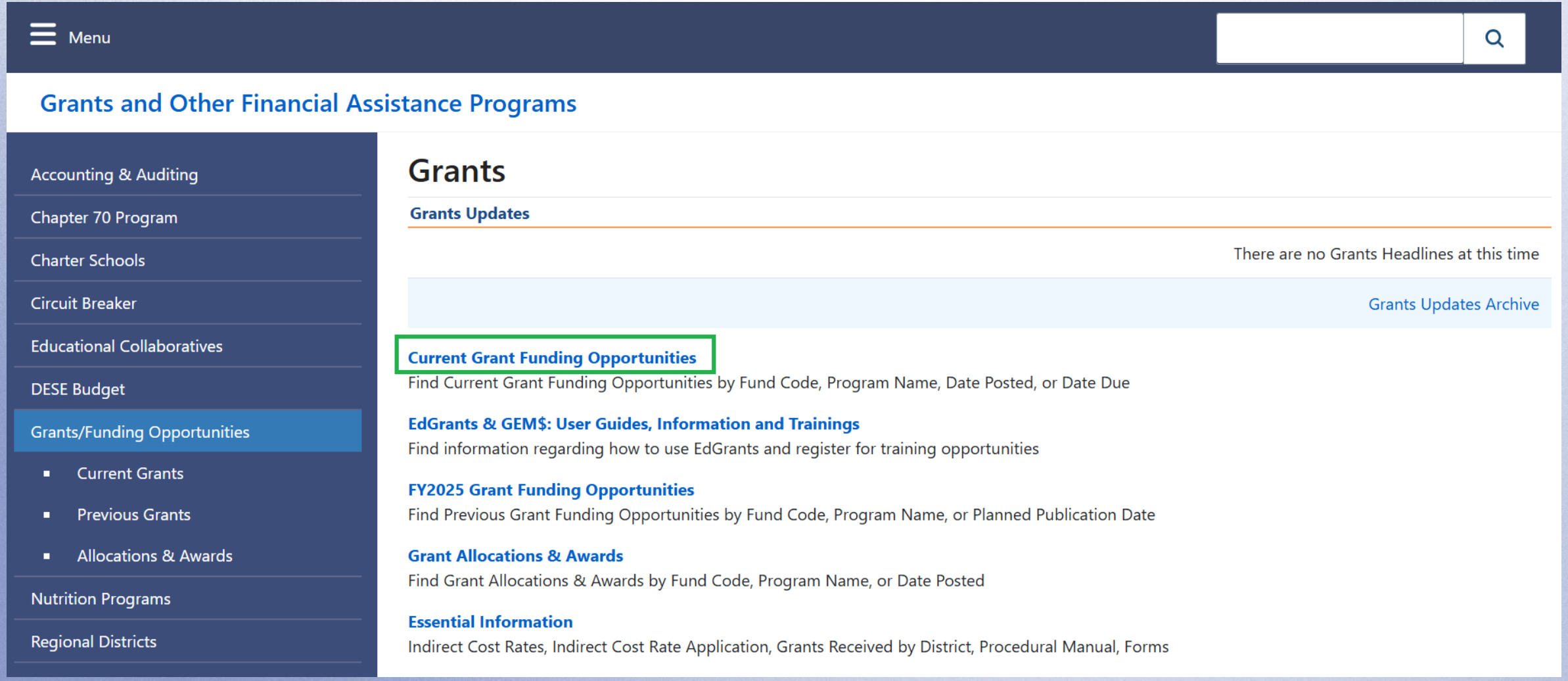
- Earmarks
  - Written into state budget
  - Some programs; some district specific
- Competitive Grants
  - Discretionary
  - Open to most
  - Highly competitive
  - Review Competitive Grant Submission Policy
- Competitive Continuation
  - Typically based on comp award
  - Open to comp awardees

Request for Proposals (RFP)

- RFPs are the governing document for the grant funding.
- RFPs are the public announcement of grant availability.
- All RFPs include:

  Purpose Priorities Eligibility Funding Type
  Funding Fund Use Project duration Program Contact
  Date Due Additional Info Submission instructions

Grants and Other Financial Assistance Programs - Massachusetts Department of Elementary and Secondary Education



Grants and Other Financial Assistance Programs

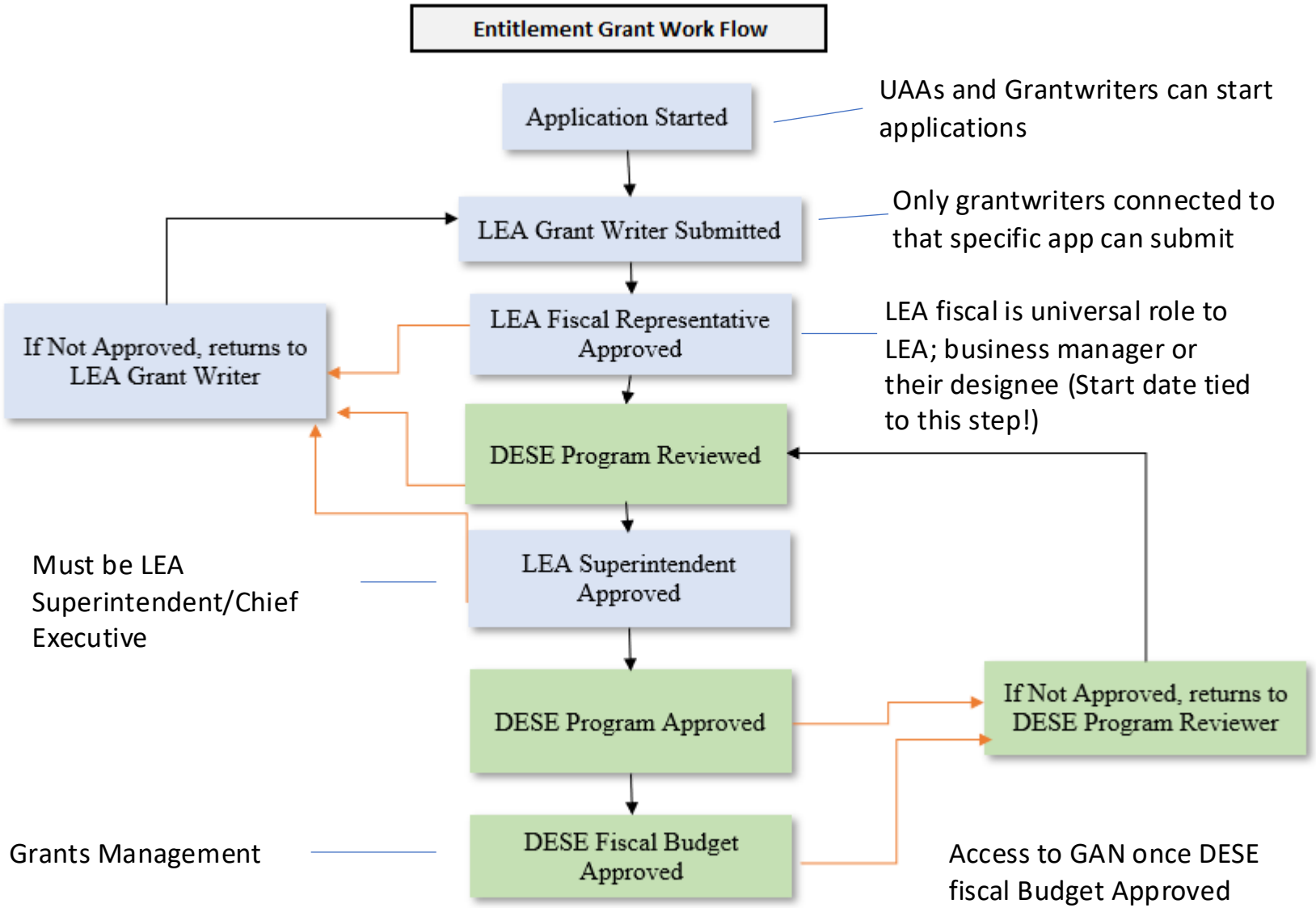
- Accounting & Auditing
- Chapter 70 Program
- Charter Schools
- Circuit Breaker
- Educational Collaboratives
- DESE Budget
- Grants/Funding Opportunities
  - Current Grants
  - Previous Grants
  - Allocations & Awards
- Nutrition Programs
- Regional Districts
- School Buildings
- Inter-District School Choice
- School Finance Regulations
- Transportation

Grant Funding Opportunities

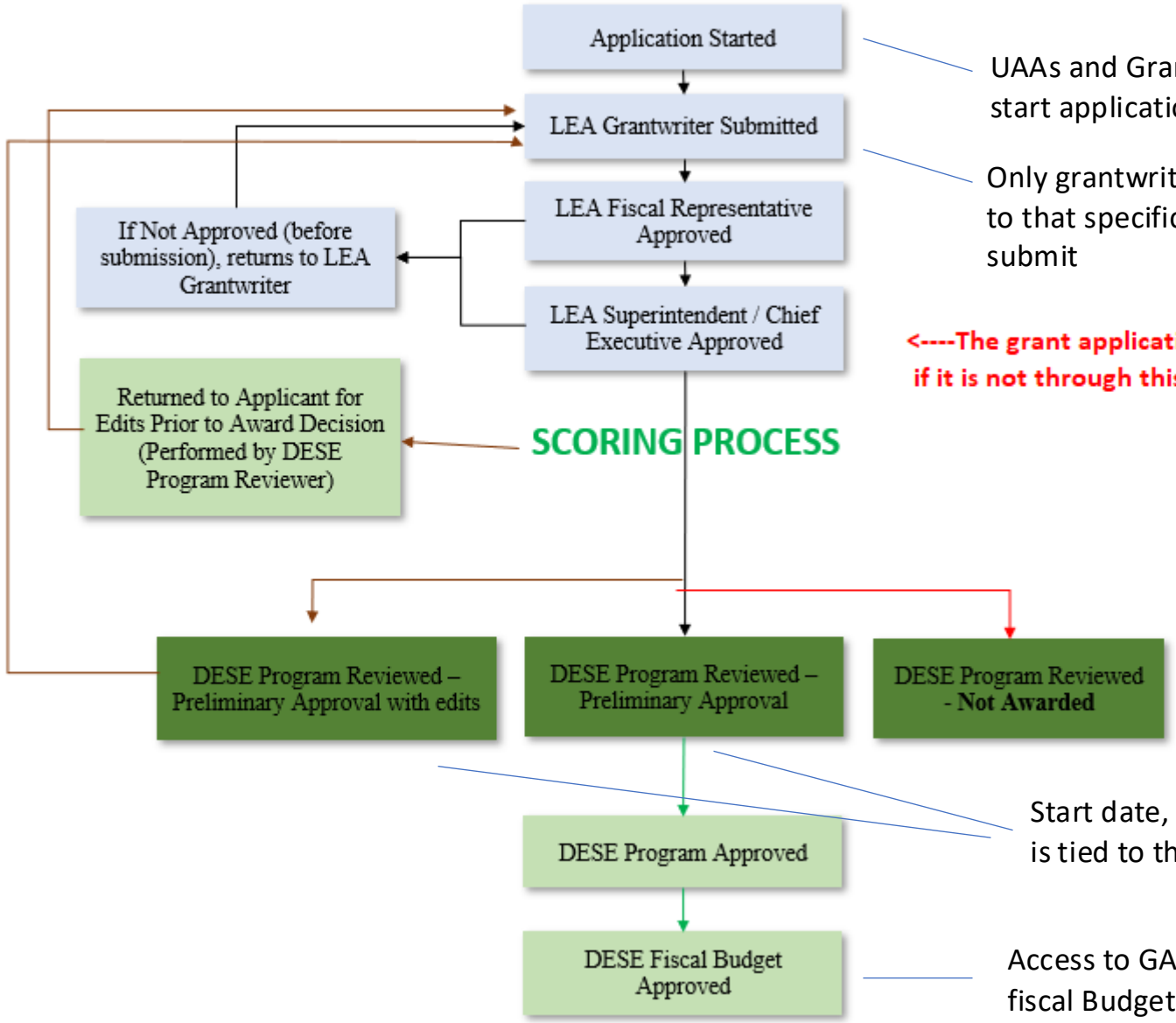
Find All FY2026 Grant Funding Opportunities

Current Available Funding Opportunities

Fund Code	Program Name	Date Posted	Date Due ▲	Grant Type	Type of Funding	Program Unit	Contact
0509 0510	FY26 Growing Literacy Equity Across Massachusetts (GLEAM), PreK–12	10/14/2025	Monday, December 1, 2025	Continuation	Federal	Office of Literacy and Humanities	allison.d.pickens@mass.gov
0508	FY26 Growing Literacy Equity Across Massachusetts (GLEAM), PreK	10/14/2025	Monday, December 1, 2025	Continuation	Federal	Office of Literacy and Humanities	allison.d.pickens@mass.gov
422A	FY26 Career Connected Learning — Program Development Grant	9/22/2025	Monday, December 1, 2025	Targeted	State	Office of College, Career, and Technical Education	Raven.Jordan@mass.gov


Entitlement Grant Work Flow
Application Started
UAAs and Grantwriters can start applications
LEA Grant Writer Submitted
Only grantwriters connected to that specific app can submit
LEA Fiscal Representative Approved
LEA fiscal is universal role to LEA; business manager or their designee (Start date tied to this step!)
If Not Approved, returns to LEA Grant Writer
DESE Program Reviewed
LEA Superintendent Approved
Must be LEA Superintendent/Chief Executive
DESE Program Approved
If Not Approved, returns to DESE Program Reviewer
DESE Fiscal Budget Approved
Grants Management
Access to GAN once DESE fiscal Budget Approved

COMPETITIVE GRANTS WORKFLOW



UAAs and Grantwriters can start applications

Only grantwriters connected to that specific app can submit

<----The grant application CANNOT be considered if it is not through this step by the due date and time.

Start date, if awarded, is tied to this date

Access to GAN once DESE fiscal Budget Approved

Start Dates (Non-Comp

- The grant start date for is based on when the grant is submitted through **LEA Fiscal Representative Approved** step in GEM$.
- Only grants submitted through this step on or before 7/1 will get 7/1 as a start date.
- Superintendent/Chief Exec must be the one to submit the Super/Chief Exec step.*
- Have a plan for submission timeframes at the LEA level.

Grant Award Notice (GAN)

- The Grant Award Notice (GAN) end date determines the timing of deadlines:
  - Final Revisions (amendments): 30-days ***prior*** to grant end date.
  - Final Reimbursement Requests: 60-days ***post*** grant end date **(approx.).**
  - Final Expenditure Report: 90-days ***post*** grant end date.

- Grants that end 6/30 (most) have slightly less than 60 days to request final reimbursement depending on what day Accounts Payable ends.
  - **August 15th because AP ends 8/31 for DESE**

- Grants that end 8/31 (SUMMER PAC) FER can be used to both close the grant as well as grab final grant balances by the 90-day post obligation end date mark.
  - **Not in competition with AP**

- If a GAN is showing dates that look incorrect, please let us know!

Grant Award Notice (GAN)

5 Sub-recipient Award Information

- **Grant Project Number:** 0460-000905-2026-[redacted]
- **Grant Award Amount:** $125,000.00
- **Grant Project Duration (Period of Performance):** 7/30/2025 - 6/30/2026
- **Reimbursement Requests Close:** 8/16/2026
- **Final Expenditure Report (FER) Due:** 9/30/2026

Obligation End Date

- Encumbrances, purchase orders and contracts must be in place by obligation end date.
- RFP posting (Project Duration) and Grant Award Notice (GAN) will show the obligation end date for the grant funds.
- Most grants DESE issues align with state fiscal year end (6/30).
- Different types of expenses obligate at different times (see chart).
- **The obligation end date is the driver for liquidation timeframe!**

Obligation for Federal Grants

- Deadline for obligation depends on type of expense:

If the obligation is for:	The obligation is made:
1. **Acquisition of real or personal property**	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
1. **Personal services by an employee of the State or subgrantee**	When the services are performed.
1. **Personal services by a contractor who is not an employee of the State or subgrantee**	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
1. **Performance of work other than personal services**	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
1. **Public utility services**	When the State or subgrantee receives the services.
1. **Travel**	When the travel is taken.
1. **Rental of real or personal property**	When the State or subgrantee uses the property.
1. **A pre-agreement cost that was properly approved by the Secretary [of Education]**	On the first day of the grant or subgrant performance.

Liquidation (Reimbursement & Closeout)

- Liquidation = reimbursement request process and FER filing*
  - Happens throughout the grant lifecycle
  - Extends beyond the grant obligation end date by approx. 60 days (46 days for 6/30 ends!)
  - This varies by grant type; Check the GAN
- Summer PAC grants will (and off-cycle end grants) have 60 days to liquidate using Reimbursement Request form; Additional 30 days to liquidate using FER filing.
- Timing final requests and revisions – have a plan!

*Know when the FER CANNOT be used to claim final balances.

Cash Management

The expectation is that grantees are following sound cash management principles, including:

- Maintaining records on expenditures that align with the approved budget line items.
- Charging only allowable costs (as approved on the grant budget).
- Drawing funds as funds *are expended* or in the process of being expended (**not obligated**).
- Grant funds are deposited into the correct accounts at the city/town level.

Grant Reimbursement

Reimbursement requests are based on *actual expenditures*, by line item (function code) not on obligations or projected future expenditures.

Review the Grant Award Notice (GAN) for each grant to determine final reimbursement request timeframe/deadline

Determine when you need all final invoices in so that reconciliation can be performed and final reimbursements requests are submitted by the deadline.

Grant Reimbursement continued

Reconcile frequently

- Against the budget(s) to determine if a revision is needed (at a minimum quarterly).
- Against payments to claim reimbursement (at a minimum quarterly).

Do not wait until the end of the grant award to "clean up" budget line items and request reimbursement.

- Gives the appearance that grant programming is not happening
- DESE only has the reimbursement claims as insight into programs (no claims = red flag).
- Final revisions (amendments) are due 30 days before grant obligation end date to ensure approval and processing does not compete with final reimbursement deadline.

Revisions (amendments) are Required when:

- There is a significant change in program objectives; or
- There is an increase or decrease in the **total** award amount of the grant; or
- An **increase** in a line of the budget that exceeds $100 or 10% of the line (whichever is greater), or exceeds $10,000
- Amendment validations are built into the reimbursement request form in GEM$.

Revisions continued

- Amendments are due 30 days prior to grant end date (check your GAN!). This is very important with grants housed in GEM$!!

- Reimbursement requests will prevent reporting expenditures over the allowable amendment thresholds based on the last **approved** budget on file.

- Reimbursement request deadlines are imposed on DESE by the state fiscal year timelines; if on the final day for reimbursement requests you realize you need to file an amendment to accurately report expenditures, ***we will not be able to process this grant payment in time; you will be forfeiting the remaining balance.***

Federal Entitlement Activities (Sept - Dec)

Prior Closed FY Activities (i.e., FY2024 ESSA / IDEA)	New/Current FY Activities
Submit final reimbursement requests for 9/30 end grants by 11/30.	Submit reimbursement requests as needed.
Use old money first!	Reconcile frequently and submit revisions 30-days prior to need, as needed.
Review GAN for deadlines!	Review GANs for start dates & deadlines.
File FER by 12/31. FER can be used to claim final expenditures.	Alert the RASP / Federal grants group if you intend to forfeit the grant funds.

Grant Activities for 6/30 end (Sept - Dec)

Prior Closed FY Activities	New/Current FY Activities
File FER by 9/30. Cannot use FER to claim final balance as this point.	Submit reimbursement requests as needed.
FERs filed after 8/15 that include final balance requests will be sent back for grantee to remove unclaimed expenditures from the FER. (PERKINS!)	Reconcile frequently and submit revisions 30-days prior to need, as needed.
	Review GANs for start dates & deadlines.
	Alert the DESE program unit if you intend to forfeit all or some of the grant funds.
8/31 summer only ends (PAC):	By the end of Sept if grantee anticipates not spending entire award, file FER to close grant and leave funds unclaimed.
8/31 summer only ends (PAC):	Final reimbursement requests due by October (check GAN) FERs due November (can use FER filing to claim funds).

Summer Only Grants /Off-cycle end date

Summer only grants are typically available in Spring (May or June) for the upcoming Fiscal Year.

- State funded PAC grants.
- State funded grants with PAC language would be made available in May or June of FY26 for FY27 (7/1/2026) for summer only award.

State funded PAC grants **must be** decreased in the Spring of the prior fiscal year to have funds available in the summer of the next fiscal year.

- Free up FY26 SY grant by decreasing (close by filing FER by deadline).
- Re-apply for FY27 SUMMER PAC portion of funds (close by filing FER by deadline).

Summer only / off-cycle end dates

- Summer only and off-cycle end date grants have shortened timeframe for obligation, liquidation and closeout.
  - For example, 8/31 ends have through 10/31 to file reimbursement request.
  - FERs due 11/30 to close grant.

- Summer only (non-comp) grants should be submitted through LEA fiscal Representative Approved on or before 7/1 to get a 7/1 start date.

Ongoing / As needed (Dec – May)

- LEAs should be reconciling approved budgets quarterly to assess if a revision (amendment) is needed.
- Revisions should be submitted 30 days prior to need.
- Final Revisions are due 30 days prior to grant end date (May 30 for 6/30 ends).
- Click Application Revision Started in Sections to initiate a revision.

Grant Activities for 6/30 end (March - April)

LEAs should assess whether they intend to expend grant funds in full.

- PAC activities – asses what is needed to roll into Summer months.
- If it is known that all funds will not be obligated and spent, contact DESE grant program person to revise allocation amount which will trigger a revision (decrease).
- DESE would expect all changes to allocation/award amounts to be submitted in March/April so they can be processed by DESE by mid-May. (workflow)

Federal Entitlement Activities (March – April)

Federal entitlement grants have a reallocation process where additional funds are added to existing allocation amounts (mid-year adjustments).

- New award amounts trigger a revision to be initiated in GEM$.
- Grantees need to account for the new award on the budgets.
- Incomplete revisions will impact the ability to draw down the new award amount and can cause issues with final reimbursement requests and FER filing.
- Submit revisions by deadline issued by RASP.
- Alert RASP / Federal grants group if forfeiting increase.

Federal Entitlement Activities (May / June)

FY Close Activities	FY Open Activities
Spend down current FY entitlements	Apply for new FY entitlement grants
Reconcile and submit any needed revisions	Submit grant through **LEA Fiscal Representative Approved** on or before desired start date
Final Revisions are due 30-days prior to grant end (if 6/30 is the intended end date all final revisions should be submitted by 5/30.	Respond to RASP team with any requested edits in a timely manner
Request Reimbursement for expenditures (unapproved revisions will impact the ability to draw funds)	

Grant Activities for 6/30 end (May / June)

FY Close Activities	FY Open Activities
Review Grant Award Notice to confirm end date and end of year/close deadlines.	Apply for new FY grants as RFPs are available.
PAC/Summer grants: Assess from current FY award(s) what needs to roll into next FY/Summer months (April). Submit decrease revisions (amendments).	PAC/Summer grants: Re-apply for new FY SUMMER PAC grant (June).
All Application Revisions submitted by 5/30.	Start date for non-comps is the date the **LEA Fiscal Representative Approved** in GEM$.
Prepare for Accounts Payable for all grants that end 6/30.	Apply for Summer only grants prior to 7/1 to obtain 7/1 start date.
Finalize all obligations.	
Perkins falls into the 6/30 end category.	

Federal Entitlement Activities (July / August)

FY Close Activities	FY Open Activities
Review Grant Award Notice (GAN) for important deadlines.	July 1 marks start of new Fiscal Year.
Submit revisions to utilize the oldest award first for multi-year entitlements (if continuing into year 2 or 3).	Apply for new FY entitlement grants. Deadline is typically October.
Submit all final reimbursement requests for Perkins (FC 0400 / 0401) funding by the August accounts payable deadline as issued by Grants Management (8/15).	Submit grant through **LEA Fiscal Representative Approved** on or before desired start date.
Perkins is a one –year entitlement award so must adhere to 6/30 end deadlines.	Respond to RASP team with any requested edits in a timely manner
File Perkins FER(s) by 9/30 to close grant. FERs can be used to close and request final reimbursement if filed by **August 15th.**	
Submit final revisions for any 9/30 end grants by 8/31.	

Grant Activities for 6/30 end (July / August)

FY Close Activities	FY Open Activities
Reconcile and submit all final reimbursement requests	July 1 marks start of new Fiscal Year.
Deadline for reimbursements will be late August (varies each year – review Grants Management communication for deadline; typically on or around 8/26). (58-ish days post grant end)	Apply for new FY grants as RFPs outline.
Perkins is a federal entitlement but is a one-year 6/30 end grant!	Submit grant through **LEA Fiscal Representative Approved** on or before desired start date.
FERs can be used to claim final expenditures if they are submitted by **August 15th.**	Respond to DESE program team with any requested edits in a timely manner.
All FERs due 9/30. (90-days post grant end)	Alert the DESE program manager if you intend to forfeit grant funds.

DESE Accounts Payable (AP) 7/1 – 8/31

- AP is the timeframe where DESE must complete processing and paying all prior fiscal year grants (that have a 6/30 end date). (PERKINS)

- FY2026 AP will be 7/1/2026 – 8/31/2026. (June 30 end grants)
  - DESE must give grantees only through 8/15 for final reimbursement submissions (whether by reimbursement request form or FER filing w claims attached).

- Grants with extended end dates/multi-year options have additional time to draw funds.
  - For example, Titles with the multi-year feature balances will roll and seamless requests for reimbursement until November 2026.*
  - FY24 FC 0274 ended 9/30/2024 and can be drawn through November 2024.

- Grants Management will continue to use GEM$ messaging feature to blast important deadline information.

Takeaways

- Cadence of the fiscal year / when to do what.
- Deadlines by grant (GAN).
- Check in quarterly on your grant needs (revisions / reimb).
- Rely on the resources and tools provided to assist.

Links

- Grants Management Website (RFP postings and more)
- Grants for Education Management System (GEM$)
- Reimbursement Requests
- How to file Final Expenditure Report (FER) – GEM$
- DESE Competitive Grant Policy