



GAN Checklist: Does My State's Subaward IDEA Grant Award Notification (GAN) Meet Federal Standards?

What Is a GAN?

A GAN is an official document issued by a grant-making agency, such as a State Educational Agency (SEA), to notify an applicant that their subgrant proposal has been approved and that they will receive funding. The GAN typically outlines the terms and conditions of the subgrant and other relevant details necessary for the subrecipient to understand their obligations and the expectations of the funding agency.

FEDERAL REQUIREMENTS FOR A GAN

Under [2 CFR § 200.332\(a\) of the Uniform Grant Guidance](#), "All pass-through entities must ensure that every subaward is clearly identified to the recipient as a subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward."

About the Checklist

This tool is designed to identify the required components of a compliant federal GAN as noted in 2 CFR § 200.332(a). As part of Differentiated Monitoring and Support (DMS) protocol, the Office of Special Education Programs (OSEP) at the U.S. Department of Education reviews and compares states' GANs to the federal requirements.

This tool includes each of the required elements as stated in the regulations and translates them into user-friendly language. It is formatted as a checklist so that state staff can self-assess the compliance of their own GANs and mark off items as appropriate.

This informal guidance does not represent an interpretation of DMS protocol by OSEP or the U.S. Department of Education.

Each required component is listed in the checklist below.

USING THE CHECKLIST

The first column describes the requirements under 2 CFR § 200.332(a). The second column contains relevant definitions from the regulations and/or TA center recommendations for content (*italicized*). The third column is intended for users to comment and make notes for their own usage. The fourth column may be used to measure the state's GAN compliance level by checking Present/Not present/Needs revision.

2 CFR § 200.332(a)	Further Explanation	State Notes	Status
<p>Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:</p> <p>(1) Federal award identification.</p>	<p>Each subgrant must be identified as a subaward.</p> <p>Each issuance or update to a subaward must contain the most currently available information for each element required.</p>		<p>Present</p> <p>Not present</p> <p>Needs revision</p>
<p>(i) Subrecipient name (which must match the name associated with its unique entity identifier);</p>	<p>The name of the entity that receives the subgrant. For IDEA Part B flow-through funds, it is the name of the LEA.</p>		<p>Present</p> <p>Not present</p> <p>Needs revision</p>
<p>(ii) Subrecipient's unique entity identifier (UEI);</p>	<p>The UEI is a unique number assigned to an organization that helps the federal government track how grant money is dispersed.</p>		<p>Present</p> <p>Not present</p> <p>Needs revision</p>

2 CFR § 200.332(a)	Further Explanation	State Notes	Status
<p>(iii) Federal Award Identification Number (FAIN);</p>	<p>A FAIN is an identification code assigned by a federal agency for tracking purposes to a specific financial assistance award. A FAIN is tied to an award (see Grants.gov Online Help).</p>		<p>Present Not present Needs revision</p>
<p>(iv) Federal Award Date (see the definition of Federal award date in § 200.1 of this part) of award to the recipient by the Federal agency;</p>	<p>Federal award date means the date when the federal award is signed by the authorized official of the federal awarding agency (as defined in 2 CFR § 200.1).</p>		<p>Present Not present Needs revision</p>

2 CFR § 200.332(a)	Further Explanation	State Notes	Status
<p>(v) Subaward Period of Performance Start and End Date;</p>	<p>Period of performance is the interval time between the initial award's start date (which marks the date the subgrantee is allowed to start incurring new obligations) and the award end/expiration date (the last day the subgrantee is allowed to incur new obligations). The GAN period of performance should disclose the components of the IDEA Part B grant period of performance that includes a 3-month forward funding period, a 12-month grant award period, and a 12-month Tydings period. 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 shall remain available for obligation for an additional period of 12 months.</p>		<p>Present Not present Needs revision</p>

2 CFR § 200.332(a)	Further Explanation	State Notes	Status
<p>(vi) Subaward Budget Period Start and End Date;</p>	<p>Budget period means the time interval from the start date of a funded portion of an award until the end date of that funded portion, during which recipients are authorized to expend the funds awarded, including any funds carried forward or other revisions pursuant to § 200.308 (as defined in 2 CFR § 200.1).</p>		<p>Present Not present Needs revision</p>
<p>(vii) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;</p>	<p>This is the federal funds amount awarded to the subgrantee for a particular GAN.</p>		<p>Present Not present Needs revision</p>
<p>(viii) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current financial obligation;</p>	<p>This is the total amount awarded to the subrecipient for this grant, including the amount previously awarded (if any) and the new amount awarded.</p>		<p>Present Not present Needs revision</p>

2 CFR § 200.332(a)	Further Explanation	State Notes	Status
<p>(ix) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;</p>	<p>This does not usually apply to IDEA flow-through grants, as there is no provision that allows for a commitment to award an IDEA Part B grant without receipt of a federal GAN. IDEA Part B funds are typically subgranted with the submission of a substantially approvable application once the funds have been received by the state through a federal GAN.</p>		<p>Present Not present Needs revision</p>
<p>(x) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);</p>	<p>This is a disclosure to the LEA that the SEA will be required to file a FFATA subaward report for any subgrant greater than \$30,000, as part of the FFATA reporting requirement to the federal government.</p>		<p>Present Not present Needs revision</p>

2 CFR § 200.332(a)	Further Explanation	State Notes	Status
<p>(xi) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity;</p>	<p>For IDEA Part B grants, the GAN should include the U.S. Department of Education as the federal award agency, the title of the SEA person, and contact information (email and phone) for each federal award at the time of disbursement (this may change between GAN issuances).</p>		<p>Present Not present Needs revision</p>
<p>(xii) Assistance Listings number and Title; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at time of disbursement;</p>	<p>The assistance listing number is a unique number assigned to identify a federal assistance listing, formerly known as the CFDA number. The SEA must include the total subgrant award amount received by the LEA for each assistance listing number and title. IDEA Part B 611 and 619 have different assistance listing numbers. These details must be current at the time subgrants are disbursed to the LEA.</p>		<p>Present Not present Needs revision</p>

2 CFR § 200.332(a)	Further Explanation	State Notes	Status
(xiii) Identification of whether the award is R&D; and	“NO” or “Not an R&D subaward” is usually noted because IDEA Part B grants are not R&D awards. However, this must be noted on the GAN.		Present Not present Needs revision
(xiv) Indirect cost rate for the Federal award (including if the de minimis rate is charged) per § 200.414 .	Note the approved indirect cost rate, if applicable.		Present Not present Needs revision

2 CFR § 200.332(a)	Further Explanation	State Notes	Status
<p>(2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award;</p>	<p>This may include any state-specific requirements, including reporting requirements. This may also include state-specific assurances, terms and conditions.</p>		<p>Present Not present Needs revision</p>
<p>(3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;</p>	<p>This may include special conditions or other requirements the state imposes as part of grant implementation oversight.</p>		<p>Present Not present Needs revision</p>

2 CFR § 200.332(a)	Further Explanation	State Notes	Status
<p>(4)</p> <p>(i) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government. If no approved rate exists, the pass-through entity must determine the appropriate rate in collaboration with the subrecipient, which is either:</p> <p>(A) The negotiated indirect cost rate between the pass-through entity and the subrecipient; which can be based on a prior negotiated rate between a different PTE and the same subrecipient. If basing the rate on a previously negotiated rate, the pass-through entity is not required to collect information justifying this rate, but may elect to do so;</p> <p>(B) The de minimis indirect cost rate.</p> <p>(ii) The pass-through entity must not require use of a de minimis indirect cost rate if the subrecipient has a Federally approved rate. Subrecipients can elect to use the cost allocation method to account for indirect costs in accordance with § 200.405(d).</p>	<p>This section further explains the requirements to get an approved indirect cost rate and is listed for that purpose. The GAN just needs to include the approved indirect cost rate in Section XIV, if applicable.</p>		<p>Present</p> <p>Not present</p> <p>Needs revision</p>

2 CFR § 200.332(a)	Further Explanation	State Notes	Status
<p>(5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient’s records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and</p>	<p>LEAs receiving IDEA Part B grants are required to make available subgrants records upon request to the SEA monitors or the auditors.</p>		<p>Present Not present Needs revision</p>
<p>(6) Appropriate terms and conditions concerning closeout of the subaward.</p>	<p>The deadline for the final report submission, liquidation, and other conditions for closeout should be included in the GAN.</p>		<p>Present Not present Needs revision</p>

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WestEd is the lead organization for NCSI. For more information about the work of WestEd, NCSI, and their partners, please visit www.ncsi.wested.org and www.wested.org.

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