

Alaska Department of Education & Early Development (EED)

Grants Management System (GMS)



**Instructions for Processing the
Final Expenditure Report (FER)**

The purpose of this document is to provide user guidance for the completion of the Final Expenditure Report (FER)

Please note the following important information prior to Starting the FER Process

1. Only the Fiscal Representative (see user roles for description) may move the application to FER Draft Started.
2. The FER process cannot be started until July 1st.
3. No further modifications to the funding application will be allowed once the FER has been started.
4. A FER must be completed for each grant in a funding application within GMS.
5. Verify all necessary budget revisions for all grants in the Funding Application have been processed and approved. (i.e. for the consolidated grant this could include Title I-A, Title I-C, Title II-A, Title III)
6. Verify all required Reimbursement Requests (1st through 4th quarter) have been submitted for the fiscal year and have been "Released for Payment" by EED. If after the 4th quarter reimbursement request, the grantee has additional expenses or a credit to be applied, the difference should be submitted through the FER.
7. Verify all modifications to the Funding Application has been completed. Modifications could be changes to program details, PPA amounts, revisions, etc.
8. Once you have verified everything has been done, Click on **FER Draft Started** (this can only be done by the Fiscal Representative).
NOTE: The Fiscal Representative must click on FER Draft Started but any user who has the grantee Update role for the funding application being processed can make the necessary entries for the FER to be completed.
9. Read the **Status Change Confirmation Note** and then **check the box that you agree** and are ready to start the changes.
10. On the Sections Page for the Funding Application, there will be a new page listed under each grant titled **Expenditures. Click on Expenditures.**
NOTE: Every grant in the Funding Application will need the Expenditures page updated.
11. On the Expenditures page:
 - a. The system will automatically fill in the Year To Date (YTD) figures from your last Reimbursement Request.
 - b. Check the YTD figures and make any necessary changes so the YTD expenditures match the YTD expenditures in your accounting system.
 - c. If there were additional expenditures after the 4th quarter Reimbursement Request, enter the new YTD totals and the reimbursement for any difference in expenses will be processed by EED.
 - d. If the YTD expenditures need to be reduced, enter the correct YTD totals **and a refund check will need to be submitted to EED.**
 - e. Upload backup documentation under the FER Related Documents Page located in each grant section. Note: Title I-A purpose codes require separate backup documentation to be uploaded. For example, if a grantee has the following purpose codes budgeted in Title I-A's Consolidated application: Title I-A Basic, Title I-A Parent Involvement, and Title I-A Professional Development. The backup should be uploaded separately for each of those purpose codes and match the YTD amount requested.
12. Once you have completed updating and verifying the YTD expenditures for all grants in the Funding Application, return to the Sections Page.

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13. On the bottom of the Sections page is a new section ***Final Expenditures Report and Carryover Page***.
 - a. Click on ***Carryover*** if applicable.
For example: Career Technical Education (CTE) is not carryover allowable, users will not have the option to click on Carryover when processing the FER for CTE
 - b. Enter the amount to be carried over for each grant.
 - c. If only carrying over a portion of the funds, enter the amount to be carried over. Then check the box in the **Acknowledge Carryover Less than the Amount Remaining** column.
If choosing to not carryover any funds for a grant, check the box in the **Acknowledge Carryover Less than the Amount Remaining** column.
 - d. If carryover is not allowed for a grant, there will not be a cell or a box to complete for that grant.
14. Once the Expenditures and Carryover pages have been completed, return to the Sections Page and click on ***FER Draft Completed***.
15. The Fiscal Representative needs to review and approve the FER, this action will move the FER to EED for approval.
16. EED will review the FER. If a refund is to be sent to EED, the FER will not be Final Approved until those funds have been received from the grantee.
17. Once the FER has received Final Approval from EED, the system will proceed to:
 - a. Generate a Reimbursement Request (if necessary) for any outstanding funds owed to the grantee.
 - b. Move the carryover funds to the current fiscal year and reduce the prior fiscal year funds by the carryover amount.

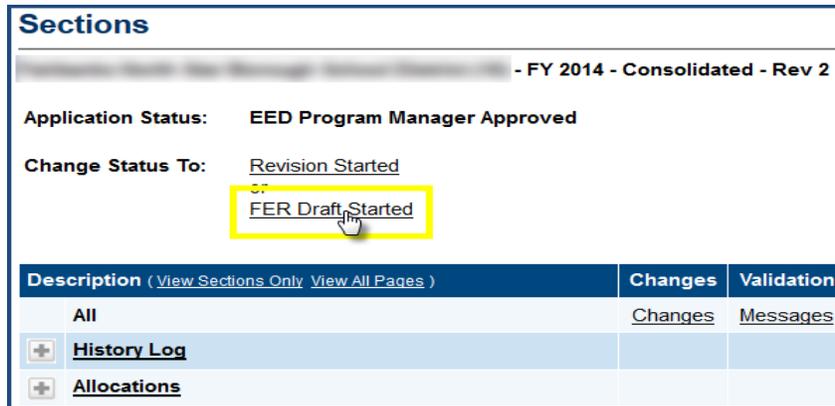
FER PROCESS IS COMPLETE!!

ADDITIONAL INFORMATION:

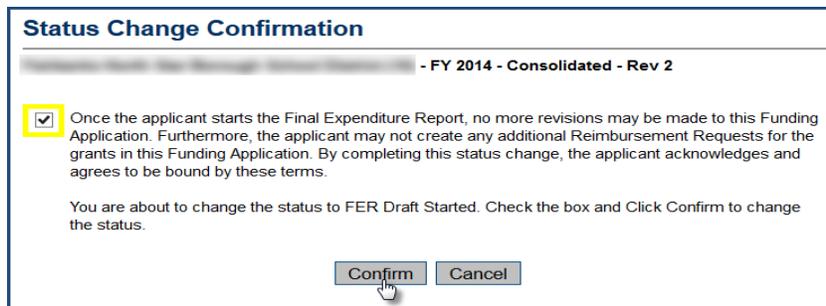
1. Partial Approval is when EED approves of the content of the FER in principle but one or more refunds need to be submitted by the grantee before EED can process the FER Final Approval. Refund(s) need to be sent by check to the state within two weeks of completing the FER to assure timely finalization and carryover access.
2. If the FER was fully approved, and the new fiscal year's funding application has been approved by EED, the status of the application will now be in draft started and a budget revision will need to be processed before carryover funds can be accessed and a grant award amendment can be processed by EED.
3. If the new fiscal year funding application is not fully approved, please review your application to see where it is in the approval process, and work with your program manager to budget these funds accordingly. Please note, you can wait to budget the funds until the original application has been approved by EED.

STARTING THE FER:

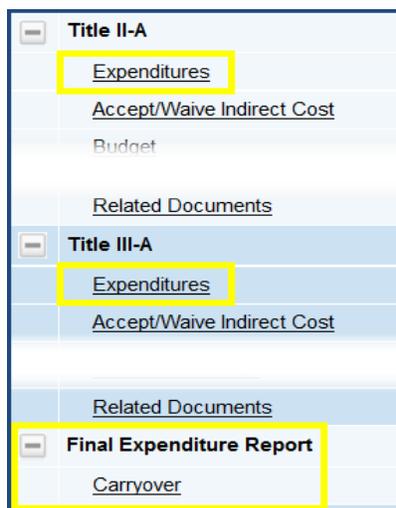
A Final Expenditure Report must be completed for each funding application that a grantee receives funding in. When the grantee's funding application is in an EED Program Manager Approved Status or EED Administrator Approved Status, in addition to the option of moving the application to Revision Started, they will also see the option to move the application to FER Draft Started.



Upon initiating the status change to **FER Draft Started**, the user is asked to check a box agreeing to the terms of the status change.



Once the applications has moved to FER Draft Started, a new **Expenditures** page will appear in each grant section. For funding applications with one or more grants allowing carryover, a new Final Expenditure Report Section, with a **Carryover** page, will appear.



REPORTING EXPENDITURES:

The Expenditures page is built based on the most recently approved budget, and automatically populates expenditures based on the most recent Reimbursement Request for the given grant. The grantee may update the pre-filled expenditures as necessary. The page will not allow a grantee to report expenditures against a budget cell for which there is not an approved budget. Users may hover on an expenditure cell to see the approved budget amount for that cell. Grantees should complete this page for all grants with an approved budget in the funding application.

| Purpose Code | Basic Grant | Professional Development | Parent Involvement | Total |
|--|--------------|--------------------------|---------------------------|--------------|
| Certificated Salaries 310 | 232,445.50 | 1,530.00 | 3,050.00 | 237,025.50 |
| Non-Certificated Salaries 320 | 361,703.01 | 10,684.12 | 1,922.36 | 374,309.49 |
| Employee Benefits 360 | 310,864.67 | 2,026.45 | 516.71 | 313,407.83 |
| Professional & Technical 410 | 55,031.27 | 0.00 | Approved Budget: 3,190.15 | 55,031.27 |
| Staff Travel 420 | 90,064.73 | | | 90,064.73 |
| Student Travel 425 | 5,469.65 | | | 5,469.65 |
| Other Purchased Services 440 | 0.00 | | | 0.00 |
| Supplies/Materials/Media 450 | 29,215.88 | 90.00 | 5,208.61 | 34,514.49 |
| Other Expenses (Dues and Fees) 490 | 138.00 | | | 138.00 |
| Indirect 495 | 60,105.27 | 793.91 | 592.65 | 61,491.83 |
| Total | 1,145,037.98 | 15,124.48 | 11,290.33 | 1,171,452.79 |

FER Related Documents are located in each grant section under the Expenditures page. The YTD accounting backup summary for each grant is required to be uploaded in its corresponding grant section. If additional expenses are requested or a credit is owed, upload the expense details of the adjustment and YTD summary.

Application Status: FER Draft Started

Change Status To: FER Draft Completed
or
FER Cancelled

[View EED History Log](#)
[View Change Log](#)

Description ([View Sections Only](#) [View All Pages](#))

- All
- + **History Log**
- + **Allocations**
- **Title I-A**
 - Expenditures
 - FER Related Documents**
 - Accept/Waive Indirect Cost
- + **Title II-A**
- **Final Expenditure Report**
 - Carryover
 - FER Related Documents**

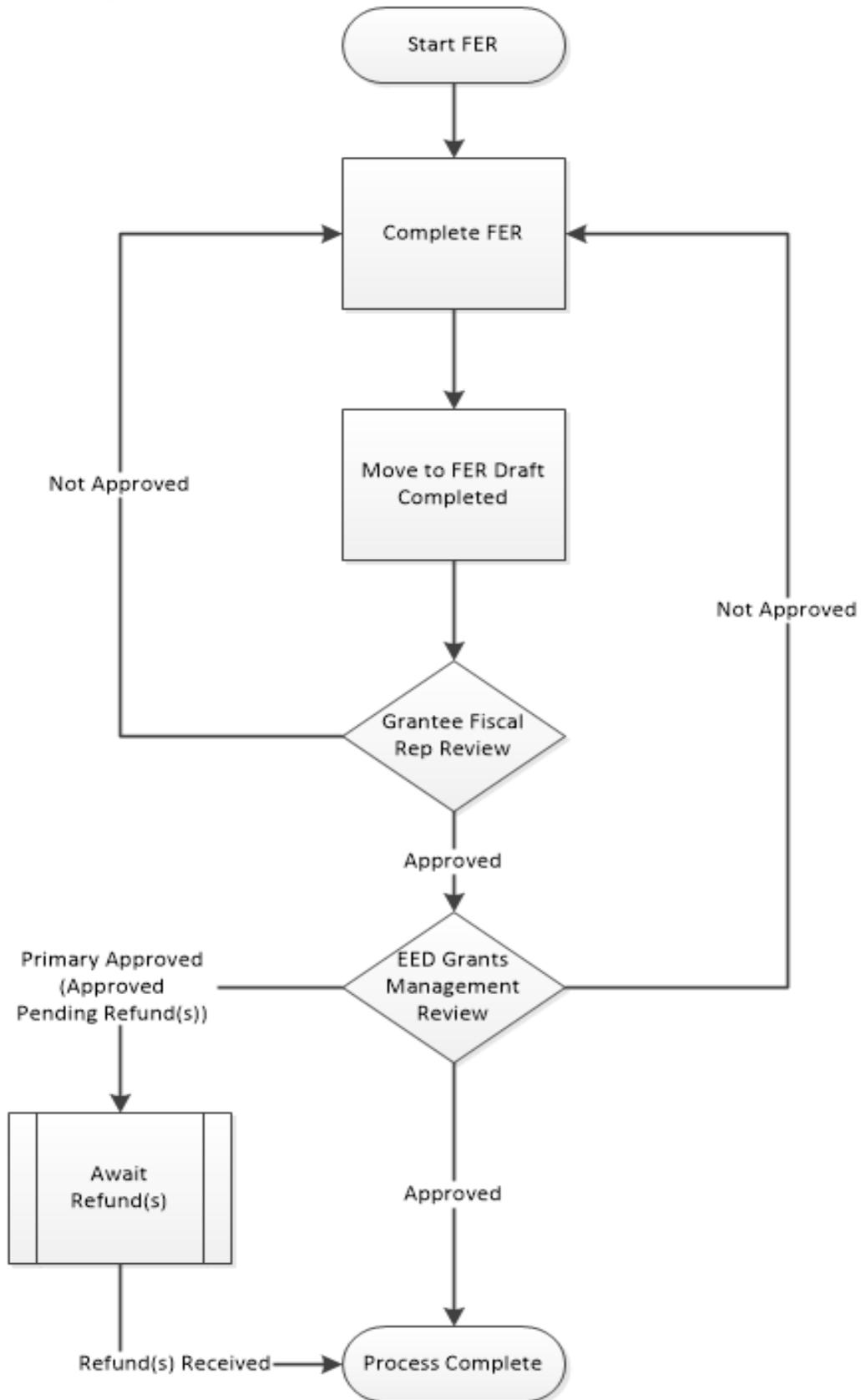
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CARRYOVER:

For funding applications with at least one grant allowing carryover, users will see a new **Final Expenditure Report** section with a **Carryover** page. The Carryover page is where the applicant indicates its intent to carry over unused funds for grants in that application which allow carryover. If a grant has unspent funds remaining, the applicant must either carry over the entire amount, check the box indicating its intent to not carry over the entire amount or carry over a portion and check the box.

| Grant | Allocation | Expenditures | Amount Remaining | Cash Received | Amount to Carry Over | Acknowledge Carryover Less Than Amount Remaining |
|-------------|----------------|----------------|------------------|----------------|----------------------|--|
| Title I-A | \$4,085,545.00 | \$1,181,452.79 | \$2,904,092.21 | \$1,171,452.79 | 2,904,092.21 | <input type="checkbox"/> |
| Title I-C | \$276,853.00 | \$99,635.58 | \$177,217.42 | \$101,635.58 | 0.00 | <input checked="" type="checkbox"/> |
| Title I-D | \$23,285.00 | \$0.00 | \$23,285.00 | \$0.00 | 23,285.00 | <input type="checkbox"/> |
| Title II-A | \$1,354,456.00 | \$417,879.70 | \$936,576.30 | \$417,879.70 | 936,576.30 | <input type="checkbox"/> |
| Title III-A | \$26,876.00 | \$8,599.71 | \$18,276.29 | \$9,099.71 | 18,276.29 | <input type="checkbox"/> |

SUBMISSION AND WORKFLOW



PRIMARY VERSUS FINAL APPROVAL OF THE FER

EED review of the FER includes the ability to move the FER to multiple Approved statuses: Final Approved and Primary Approved. Final Approved indicates that the FER has been approved by EED and no additional actions need to be taken. Primary Approved indicates that EED approves of the content of the FER in principle, but the system has detected that one or more refunds need to be submitted by the grantee before EED can give the FER Final Approval.

When the FER is moved into a status of Primary Approved, one or more comments is created in the History Log indicating that a refund is necessary:

| History Log | | | | |
|--|-------------------------|----------------|---|-----|
| - FY 2014 - Consolidated - Rev 3 - History Log | | | | |
| Attention Needed | Date | User | Status (S)/Comment (C) | S/C |
| | 6/12/2014 4:51:01 AM | Karla Stephens | Status changed to 'FER Grants Management Primary Approved'. | S |
| <input type="checkbox"/> | 6/12/2014 4:51:01 AM | Karla Stephens | A refund for the Title I-C grant in the amount of \$2,000.00 must be submitted to EED before the 2014 Consolidated FER for Fairbanks North Star Borough School District can be moved into Final Approved status. The refund check should be made payable to the Alaska Department of Education and Early Development and should be sent with a copy of this History Log page to: Alaska Department of Education and Early Development, 801 West 10th Street, Suite 200, PO Box 110500, Juneau, AK 99811-0500. If this page indicates that more than one refund is due, each refund should be submitted as a separate check. The refund amount shown must be submitted to EED within 15 days of this comment. EED may apply sanctions in accordance with 34 CFR 80.43 for refunds not received in this time frame. These sanctions may include, but not be limited to, temporary suspension of cash payments, suspension of program operations, and/or termination of the grant project. | C |

Additionally, the grantee Fiscal Representative and Funding Application Contact will receive an email with the same information:



FINAL APPROVAL OF FER

A number of things can automatically occur upon final approval of FER

1. Automatic generation of negative balance Reimbursement Request(s) – If the grantee has indicated expenditures in excess of the amount paid for any grant, the system will automatically generate a Reimbursement Request for that grant to pay the grantee any outstanding funds.

| Project Summary | | | |
|------------------------|--------------------|---|-------------------|
| - 2014 - Title I-A | | | |
| Project Information | | | |
| Project Number | IP 14 01 | | |
| Reimbursement Requests | | | |
| Amount | Request Period | Status | Status Date |
| \$10,000.00 | June 30, 2014 | Negative Balance Fund Request Automatically Generated | June 12, 2014 |
| \$779,775.35 | December 31, 2013 | Released for Payment | February 14, 2014 |
| \$391,677.44 | September 30, 2013 | Released for Payment | February 7, 2014 |

2. Movement of carried over funds from this year’s application into next year – If the grantee has indicated carryover for any grant in the FER, those carryover funds will automatically be moved out of this year’s application and into next year’s application. If next year’s application is in a public status, the system will automatically create a revision to the application before loading the carryover. The grantee can now modify next year’s budget to include this new funding.

| Allocations | | | | | | |
|--|------------------------|------------------------|------------------------|-------------------------|--------------------------|--|
| FY 2014 Consolidated - Rev 3 - Allocations | | | | | | |
| | (1) I-A CFDA:84.010 | (2) I-C CFDA:84.011 | (3) I-D CFDA:84.013 | (4) II-A CFDA:84.367 | (5) III-A CFDA:84.365 | |
| Original | 3,178,623.00 | 276,853.00 | 22,340.00 | 1,015,470.00 | 24,979.00 | |
| Incoming Carryover | 906,922.00 | 0.00 | 945.00 | 338,986.00 | 1,897.00 | |
| Outgoing Carryover | -2,904,092.21 | 0.00 | -23,285.00 | -936,576.30 | -18,276.29 | |

| Allocations | | | | | | |
|--|------------------------|------------------------|------------------------|-------------------------|--------------------------|------|
| FY 2015 Consolidated - Rev 0 - Allocations | | | | | | |
| | (1) I-A CFDA:84.010 | (2) I-C CFDA:84.011 | (3) I-D CFDA:84.013 | (4) II-A CFDA:84.367 | (5) III-A CFDA:84.365 | |
| Original | 3,250,000.00 | 300,000.00 | 25,000.00 | 1,100,000.00 | 25,000.00 | |
| Incoming Carryover | 2,904,092.21 | 0.00 | 23,285.00 | 936,576.30 | 18,276.29 | |
| Outgoing Carryover | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deal | | | | | | 0.00 |
| Addi | | | | | | 0.00 |
| Released | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Consortium | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Forfeited | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 6,154,092.21 | 300,000.00 | 48,285.00 | 2,036,576.30 | 43,276.29 | |

FY 2014's Outgoing Carryover becomes FY 2015's Incoming Carryover

REAP/TRANSFER CONSIDERATIONS

The Carryover screen in the Consolidated application contains several additional columns when the applicant has transferred or REAPed funds. These columns are necessary to account for situations where transferred/REAPed funds were paid in a target grant but not spent. Those columns are described below.

| Grant | Allocation After REAP/Transfers | Expenditures | Amount Remaining | Cash Received | Allocation Before REAP/Transfers | Adjusted Cash Received | Adjusted Amount Remaining | Amount to Carry Over | Acknowledge Carryover Less Than Amount Remaining |
|-----------------------------|---------------------------------|--------------|------------------|---------------|----------------------------------|------------------------|---------------------------|----------------------|--|
| Title I-A | \$603,918.00 | \$184,810.50 | \$419,107.50 | \$179,810.50 | \$837,182.00 | \$179,810.50 | \$552,041.59 | 552,041.59 | <input type="checkbox"/> |
| Title I-C | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00 | <input type="checkbox"/> |
| Title I-D | \$22,695.00 | \$8,941.38 | \$13,753.62 | \$8,941.38 | \$22,695.00 | \$8,941.38 | \$13,753.62 | 13,753.62 | <input type="checkbox"/> |
| Title II-A | \$456,437.39 | \$229,756.26 | \$226,681.13 | \$214,756.26 | \$524,431.00 | \$214,756.26 | \$288,972.22 | 268,972.22 | <input type="checkbox"/> |
| Title III-A | \$45,690.00 | \$13,409.43 | \$32,280.57 | \$13,409.43 | \$45,690.00 | \$13,409.43 | \$32,280.57 | 32,280.57 | <input type="checkbox"/> |
| School Improvement, 1003(a) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00 | <input type="checkbox"/> |
| Consolidated Admin Pool | \$301,257.61 | \$126,032.43 | \$175,225.18 | \$136,032.43 | \$0.00 | \$136,032.43 | \$0.00 | | |

1. Allocation After REAP/Transfers – This is the grantee’s allocation after any REAP/transferring of funds. This is the amount the grantee budgets against.
2. Expenditures – This is the amount of Expenditures the grantee reported.
3. Amount Remaining – This is the difference between Allocation After REAP/Transfers and Expenditures.
4. Cash Received – This is the sum of funds the grantee has been paid for the referenced grant.
5. Allocation Before REAP/Transfers – This is the allocation amount the grantee received from EED, prior REAPing/transferring any funds across grants.
6. Adjusted Cash Received – This is the amount the grantee has been paid for the referenced grant, after taking into account any paid but unspent amounts in grants participating in REAP/transfer of funds. For example, if a grantee REAPed funds from Title I to the Consolidated Admin Pool, was paid Title I funds in a Consolidated Admin Pool Reimbursement Request, and did not report adequate expenditures to exhaust those Title I funds in the Consolidated Admin Pool, the paid, unspent Title I funds would revert back to Title I, and that would be reflected here.
7. Adjusted Amount Remaining – This is the amount remaining, after taking into account any unspent amounts in grants participating in REAP/transfer of funds. This is the maximum amount that a grantee might be able to carry over for the given grant.

NOTE: Unspent transfer and REAP funds will be moved back to their original grant. If a grantee chooses to carry those funds over in the original grant, and the grantee was not REAP eligible in the year of the FER in question, a validation in next year’s funding application will require them to re-transfer the funds to the same grant targeted in last year’s transfer.