

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.
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. 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.
8. Read the **Status Change Confirmation Note** and then **check the box that you agree** and are ready to start the changes.
9. 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.
10. 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: Each purpose codes require separate backup documentation to be uploaded. For example, if a grantee has the following purpose codes budgeted GII-GEER II, SK-CTE Skills Camp, RC-CTE Regional Collaborative, P1-Project 1, P2-Project 2 or P3-Project 3. The backup should be uploaded separately for each of those purpose codes and match the YTD amount requested.
11. 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.
 - 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.
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.

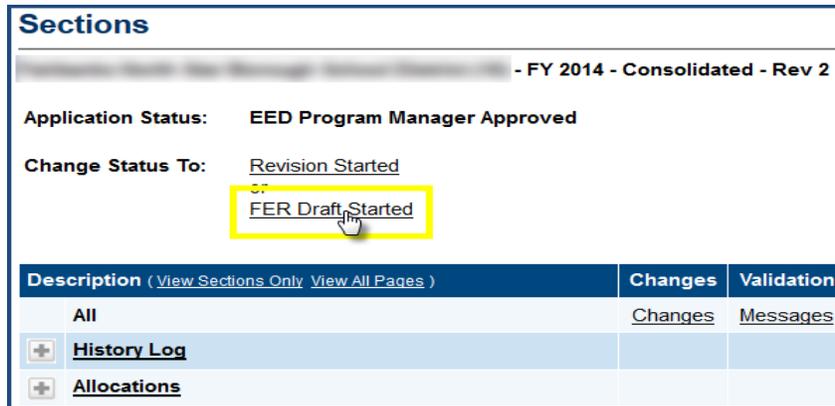
FER PROCESS IS COMPLETE!!

ADDITIONAL INFORMATION:

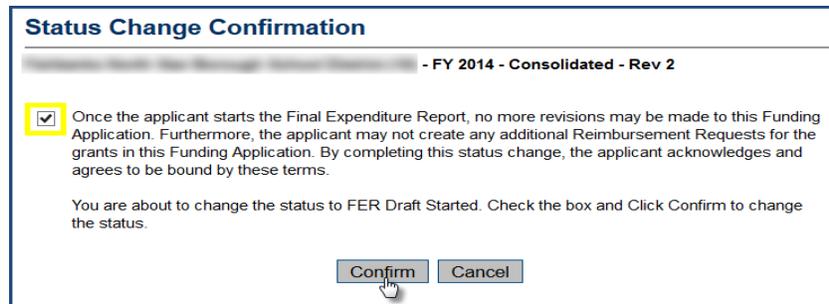
1. Partial Approval is when EED approves of the content of the FER in principle but one or more refunds need to be submitted by the grantee before EED can process the FER Final Approval. Refund(s) need to be sent by check to the state within two weeks of completing the FER to assure timely finalization 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:

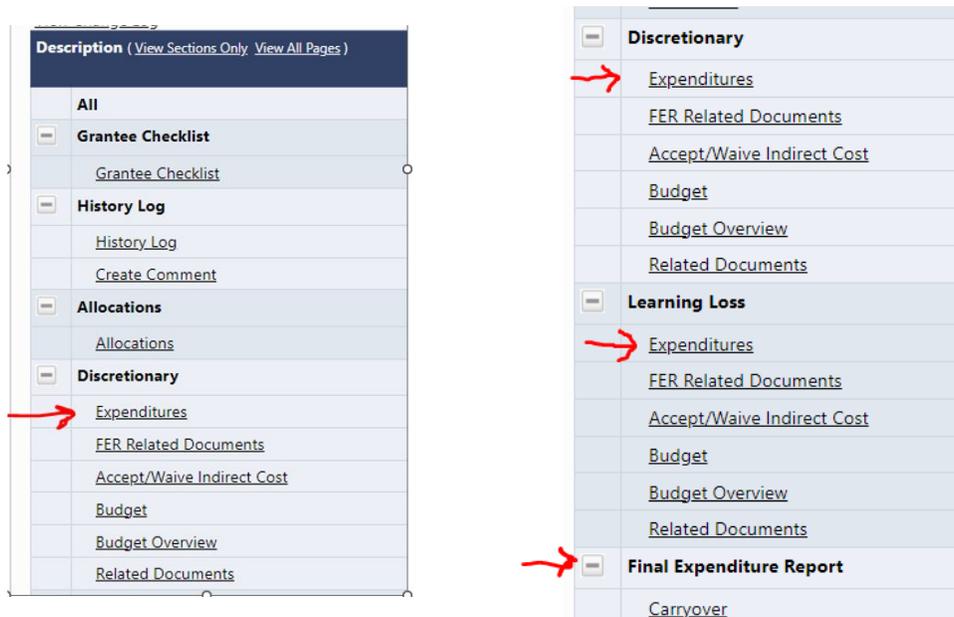
A Final Expenditure Report must be completed for each funding application that a grantee receives funding in. When the grantee's funding application is in an EED Program Manager Approved Status or EED Administrator Approved Status, in addition to the option of moving the application to Revision Started,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



This image shows an applicaiton with more than one grant. A review of the expenditures table is required for each grant in the applicaiton.

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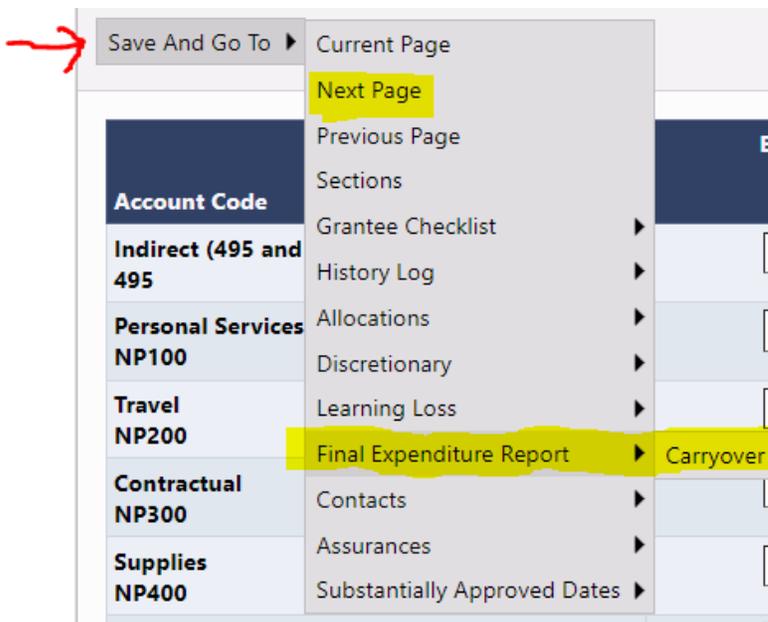
REPORTING EXPENDITURES:

Open and review the Expenditures page. It 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	BG - Regular Grant	P1 - Project 1	P2 - Project 2	P3 - Project 3	Total
Account Code					
Indirect (495 and NP) 495	7,363.10	0.00	0.00	0.00	7,363.10
Personal Services NP100	38,271.56	0.00	0.00	0.00	38,271.56
Travel NP200	10,015.19	0.00			10,015.19
Contractual NP300	25,344.18	0.00	0.00	0.00	25,344.18
Supplies NP400	0.00	0.00	0.00	0.00	0.00
Other NP600	0.00	0.00			0.00
Total	80,994.03	0.00	0.00	0.00	80,994.03

This view is of a grant utilizing more than one purpose code as explained in 10e. Your grant may only utilize the BG-regular purpose code

Once the table updates have been made you can utilize the **Save and Go To** option to navigate to the 'next page' where FER backup documents can be uploaded. If you are not claiming any expenses your backup can be your Qtr 4 report. If you are claiming additional expenses please be sure to include clear backup outlining your expenses.



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.

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Description (View Sections Only View All Pages)

- All
- [-] Grantee Checklist
 - Grantee Checklist
- [-] History Log
 - History Log
 - Create Comment
- [-] Allocations
 - Allocations
- [-] Discretionary
 - Expenditures
 - FER Related Documents
 - Accept/Waive Indirect Cost
 - Budget
 - Budget Overview
 - Related Documents
- [-] Learning Loss
 - Expenditures
 - FER Related Documents
 - Accept/Waive Indirect Cost

Once the FER related docs have been added please utilize the **Save and Go To** menu to navigate to the 'Final Expenditure Report-Carryover' table

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	Cash Received	Amount Remaining	Amount Eligible for Carryover	Pending Transaction Amount	Amount to Carry Over	Acknowledge Carryover Less Than Amount Eligible
COVID Discretionary	\$398,500.00	\$80,994.03	\$80,994.03	\$317,505.97	\$317,505.97	\$0.00	0.00	<input checked="" type="checkbox"/>
After School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	<input type="checkbox"/>
Learning Loss	\$1,700,000.00	\$571,982.92	\$571,982.92	\$1,128,017.08	\$1,128,017.08	\$0.00	1,128,017.08	<input type="checkbox"/>
Summer Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	<input type="checkbox"/>

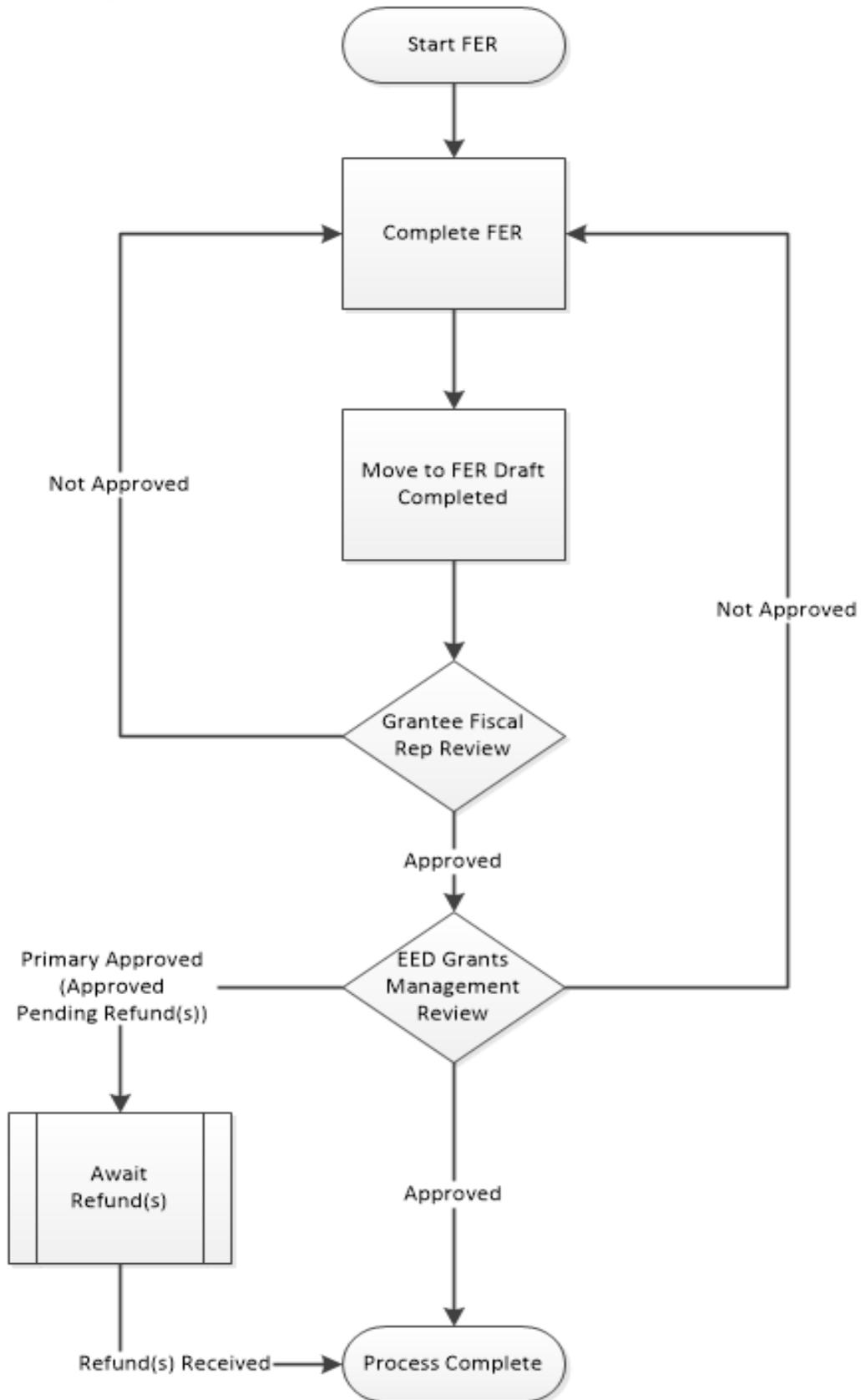
This image shows the options outlined in the last sentence above. In this example the grantee is opting to NOT carry over any funds in the COVID Disc grant and has checked the box to acknowledge the amount is less than what is eligible. For the Learning Loss Grant they are opting to carry over 100% of the eligible funds.

After you have populated the Carry over table utilized the **Save and Go To** menu and navigate to the **Sections** page and mark your application as **FER Draft Completed**.

Application Status: FER Draft Started

Change Status To: FER Draft Completed ←
 or
FER Cancelled

SUBMISSION AND WORKFLOW



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.
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.