**Periodic Expense Report (PER) & Request for Reimbursement**

<table>
<thead>
<tr>
<th>Periodic Expense Report (PER) &amp; Request for Reimbursement</th>
<th>Due Monthly</th>
</tr>
</thead>
</table>

Deadline: By the 15th of the month following the month in which the grant funds were expended (e.g., The PER and request for reimbursement for August 2020 expenditures will be due by September 15th.)
Periodic Expense Report (PER)

• Guidelines
  – PERs must be submitted on a **monthly basis**.
  – Financial reporting must be on a **cash basis**; not accrual (although your accounting system may be on an accrual basis).
  – A complete PER includes the following **components**:

• PER Roadmap (required)

• Source Documentation (required)
  o All documentation- CNCS and Grantee shared
  o Needs to be organized and in order by roadmap categories

• General Ledger Report (preferred; required if used as a source document)

• Note: The PER should be submitted in OnCorps Reports. The PER components noted above may be scanned/emailed or mailed via postal carrier or delivery service to your assigned MCSC program officer.
PER Roadmap (required)

• **Guidelines for completing the PER Roadmap:**
  – Itemize each expenditure.
  – List each expenditure in the appropriate budget category.
  – Provide a clear description of the expenditure.
    – If an expenditure is allocated, include the equation with the expenditure description.
    – List the expenditure in the appropriate share (CNCS, Grantee Cash, or Grantee In-kind).
    – Check and double-check your math.
OnCorps: Submitting Monthly PERs

• Guidelines for submitting monthly PERs:
  – Before entering the first PER, you must enter your approved budget in OnCorps. (*Approved budget = budget approved in eGrants*)
  – In OnCorps, go to Financials → Submit Reports → Periodic Expense Report.
  – Select the appropriate financial period. (month and year)
  – Enter your expenditures.
  – Review the PER summary. Make sure the math adds up and matches your Roadmap.
  – Submit for approval by MCSC.
**Administrative ~ Indirect Costs**

<table>
<thead>
<tr>
<th></th>
<th>CNCS Fixed Percentage</th>
<th>Commission Fixed Costs</th>
<th>Federal indirect</th>
<th>Commission Fixed Cost 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>$1,000.00</td>
<td>$1,000.00</td>
<td>$1,000.00</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>B</td>
<td>$1,000.00</td>
<td>$1,000.00</td>
<td>$1,000.00</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>C</td>
<td>$3,000.00</td>
<td>$3,000.00</td>
<td>$3,000.00</td>
<td>$3,000.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Administrative ~ Indirect Costs Subtotal</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>n/a</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TOTAL</th>
<th>$25,500.00</th>
<th>$22,500.00</th>
<th>$22,500.00</th>
<th>$70,500.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percentage</td>
<td>36.17%</td>
<td>31.91%</td>
<td>31.91%</td>
<td>31.91%</td>
</tr>
</tbody>
</table>

**TOTAL PROGRAM**

- $70,500.00
- $0.00
- $0.00

**NOTE:** Year-To-Date totals and Budget versus YTD Actual totals include both approved and non-approved PERs.

**Note:** The sub-grantee **MAY NOT** claim costs from Commission Fixed Cost. This is the commission’s 1.05% retainer. The sub-grantee will never claim expenditures from this line item.
Guidelines for the request for reimbursement:
- Submit the applicable PER in OnCorps Reports.
- Submit the PER Roadmap, source documentation, and general ledger via email or USPS/carrier service.
- Submit the Request for Reimbursement (RFR) Coversheet:
  - The Missouri Community Service Commission will accept an e-mail approval from the authorized representative when it requires an original signature;
  - The Missouri Community Service Commission will accept an e-mail approval from the authorized representative, in addition to an electronic signature.
Source Documentation (required)

• Guidelines for source documentation:
  – Source documentation must support expenditures itemized in the PER Roadmap.
    ➢ Applies to CNCS, Grantee Cash, and Grantee In-kind expenditures.
    ➢ Applies to expenditures that are program operating costs (Section I) and Member support costs (Section II).
    ➢ Administrative/indirect costs (Section III) does not require documentation.

Note: Label your source documentation. Submit all documentation in the order of itemized expenditures on the PER Roadmap.
Why Retain Documentation?

• To track incoming information
• To review information
• To provide historical evidence
• To provide evidence of accomplishments
• To prepare for an audit
Key Documentation Pitfalls
Staff Timesheet Pitfalls

• Inadequate staff time and activity (timesheet) documentation to support charges to the grant
  – All charges of salaries and wages made to grants must be supported by signed timesheets
  – Same rule applies whether paid by match or CNCS
More Pitfalls

**Findings:**
- Inadequate documentation for match expenses
- In-kind contributions not supported with after-the-fact documentation (promissory note is not acceptable)
- Other Federal agency funds used as match without authorization
- Expense was not necessary to operate grant
- Expense was unreasonable or excessive
- Expense not included in the approved budget
- Expense incurred outside of the grant award period
Consequences of Pitfalls

• May disallow cost
  – May cause minimum match to not be met or
  – May need to return funds to CNCS

• May disallow CNCS funds if minimum match cannot be met

• May decide to audit or question all costs if unable to confirm cost is reasonable or allocable
Preventive Action for Pitfalls

**Preventive Actions:**
- Ensure documentation is adequate
- Review all costs to ensure it is necessary and reasonable
- Follow-up on promises to provide in-kind and obtain documentation
- Obtain written approval from other Federal agency to use its funds
- Request budget amendments as necessary
- Determine if costs are allowable – ask questions, don’t risk it!
- Know the regulations and other requirements
Aggregative Financial Report (AFR)

Due quarterly

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Time Period</th>
<th>Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Quarter</td>
<td>Grant start Date- December 31</td>
<td>January 31</td>
</tr>
<tr>
<td>2nd Quarter</td>
<td>January 1 – March 31</td>
<td>April 30</td>
</tr>
<tr>
<td>3rd Quarter</td>
<td>April 1 – June 30</td>
<td>July 31</td>
</tr>
<tr>
<td>4th Quarter</td>
<td>July 1 – Grant End Date</td>
<td>October 31</td>
</tr>
</tbody>
</table>

Note: Extension **will not** be given on the 2nd or 4th quarter AFR. All extension **must** be submitted to your program officer in writing and approved. All PERs must be approved for that quarter before submitting your AFR.
• Guidelines
  – AFRs must be submitted on a **quarterly basis**.
  – The PERs applicable to the designated quarter must be approved in order for the sub-grantee to complete and submit the AFR.
  – *If needed, a tutorial is available in OnCorps Reports → Help → Help Resources and Tutorials.*
Deadline Extension Request

Guidelines to request a deadline extension:

- The request must be made *prior to* the reporting deadline.
- The request must be submitted *in writing* to your assigned MCSC program officer. Email is acceptable.
- The written request must include:
  - A justification for why the deadline extension is needed; and
  - The anticipated date by which the report will be submitted.
• **Guidelines for a budget modification:**
  – The budget modification must have prior approval from the assigned MCSC program officer.
  – The reallocation must adhere to applicable rules and regulations.
    ❖ The cumulative amount of all budget modifications may not exceed 10% of the total budget.
    ❖ Funds may only be reallocated in direct costs (Sections I and II of the budget).
    ❖ Funds may not be moved from Grantee to CNCS share or vice versa.

Note: Detailed justification for a budget modification should be submitted via email to your MCSC program officer for pre-approval. The budget modification must be submitted in OnCorps Reports for final MCSC review and approval.
Grantee Match Requirement

- All sub-grantees must satisfy the **minimum required match** (outlined below) based on year of funding.
- All sub-grantees should strive to satisfy the **budgeted match** (which may be greater than the minimum required match) since this is part of the sub-grantee’s project proposal.
  - If the sub-grantee **will not** satisfy its budgeted match, the sub-grantee should notify the assigned MCSC program officer and provide a justification.

<table>
<thead>
<tr>
<th>Years 1-3</th>
<th>Year 4</th>
<th>Year 5</th>
<th>Year 6</th>
<th>Year 7</th>
<th>Year 8</th>
<th>Year 9</th>
<th>Years 10+</th>
</tr>
</thead>
<tbody>
<tr>
<td>24%</td>
<td>26%</td>
<td>30%</td>
<td>34%</td>
<td>38%</td>
<td>42%</td>
<td>46%</td>
<td>50%</td>
</tr>
</tbody>
</table>
CNCS is waiving all match requirements for all AmeriCorps State and National (ASN) cost reimbursement grants that were awarded in FY 2019 and FY 2020, including ASN grants that will be awarded during the NationalService.gov remainder of FY 2020. CNCS has the authority to issue a blanket waiver under 42 U.S.C. § 12571(e)(4) and consistent with 45 CFR 2521.70 when CNCS “determines that such a waiver would be equitable due to lack of available financial resources at the local level.” ASN grantees who wish to take advantage of this waiver in full or part do not have to take any action at this time. CNCS will provide additional FAQs in the near future that outline the implementation process. [updated 4/9]
Match

- Grant project’s match funds remain tied to specific expenses and corresponding activities that were identified as necessary to achieve the goals of your approved program.
- Documentation should continue to be shown on PERs and kept for file retention.
Missouri-specific Financial Policies

• The sub-grantee is responsible for reviewing and adhering to the Missouri-specific financial policies outlined in the Program Director’s Handbook.

• Missouri-specific financial policies highlighted in this session include:
  – Equipment Purchases
  – Reimbursement for Mileage, Meals, and Lodging
  – Member Living Allowance Distribution
  – Member Disciplinary Fines
  – Records Retention
Records Retention

• Grant-related financial records should be retained:
  – A minimum of 3 years after the submission date of the Commission’s final financial report for a prime grant; or
  – If there is an ongoing or unresolved audit at the end of the retention period, then records shall be retained until the audit is resolved and final action taken.
  – The records retention policy applies regardless of the organization’s subsequent funding status.
<table>
<thead>
<tr>
<th>Issues or Errors</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost are claimed from Commission Fixed.</td>
<td>Commission Fixed costs are the 1.05% retainer used by MCSC for oversight. Can’t draw down from this category.</td>
</tr>
<tr>
<td>Incorrect Math(e.g. incorrect allocations, totals, mileage calculations, etc.).</td>
<td>Double check Math before submitting financial reports to MCSC.</td>
</tr>
<tr>
<td>Per Roadmap and OnCorps or Request for Reimbursement forms totals don’t match.</td>
<td>Proof all documents before sending to make sure all the totals align.</td>
</tr>
</tbody>
</table>
## Common Issues

<table>
<thead>
<tr>
<th>Errors</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>The financial report is submitted late or the supporting documents</td>
<td>Communicate with your assigned program officer if you can’t meet required deadline to ask for an extension</td>
</tr>
<tr>
<td>are submitted late.</td>
<td></td>
</tr>
<tr>
<td>Members do not appear to be on track to completing term of Service-</td>
<td>Members should be submitting time on a regular basis and site supervisor should be approving time on a regular basis. Discussion</td>
</tr>
<tr>
<td>Several hours pending approval.</td>
<td>should be occurring for a member who is behind on hours.</td>
</tr>
</tbody>
</table>
GET READY

Are you ready to QUIZ?

QUIZ TIME

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Missouri Community Service Commission

MAILING ADDRESS:
Harry S. Truman State Office Building  301 W. High Street, Room 770
      P.O. Box 118
    Jefferson City, MO 65101-1517

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