

# Program Directors Training, Phase II: Missouri-specific Requirements for Financial Management 2016 - 2017



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# Session Topics

- Sub-grantee Responsibilities
- Requirements for Financial Management Systems
- Financial Management Policies (MO-specific)
- Financial Reporting Requirements (MO-specific)
- Financial Management Procedures
- Common Issues
- Q & A



# Sub-grantee Responsibilities

## *Accountability*

- The sub-grantee:

- Has full fiscal and programmatic responsibility for managing all aspects of the award, with oversight from the Commission;
- Is accountable to the Commission for its operation of the program and the use of grant award funds;
- Must expend grant funds in a judicious and reasonable manner; and
- Must accurately record the service activities and outcomes achieved under the award as outlined in the approved grant application.



# Sub-grantee Responsibilities

## *Guidance from MCSC*

While the sub-grantee is encouraged to seek the advice and opinion of Commission staff as special problems arise, such advice does not diminish the sub-grantee's responsibility for making sound judgments and does not shift the responsibility for operating decisions to the Commission.

### References

1. 2016 General Grant Terms and Conditions, Section II.A.1. *(Accountability of the Recipient)*
2. 2016-2017 Grant Agreement, Section VI *(Grantee Responsibilities Under Award Administration)*



# Financial Management Systems

## *Requirements*

- The financial management system must be able to:
  - Distinguish expenditures attributable to this award from those not attributable to this award;
  - Identify expenditures by program/grant year;
  - Identify expenditures by budget category;
  - Differentiate between direct and indirect expenditures;



# Financial Management Systems

## *Requirements*

- The financial management system must be able to:
  - Adhere to standard accounting practices (GAAP);
  - Ensure internal controls (checks and balances);
  - Maintain a clear audit trail (source documentation); and
  - Provide for written cost allocation procedures.

**Financial management systems must, at a minimum, adhere to  
2 CFR § 200.302(b).**



# Financial Management Policies

## *Overview of Missouri-specific Policies*

- The sub-grantee is responsible for reviewing and adhering to MO-specific policies and procedures.
- MO-specific [financial] policies highlighted in this session:
  - Equipment Purchases
  - Reimbursement for Mileage, Meals, and Lodging
  - Member Living Allowance Distribution
  - Member Disciplinary Fines
  - Records Retention

### Reference:

**2016-2017 Program Directors Handbook,  
MCSC Policies & Procedures section**



# Financial Management Policies

## *Equipment Purchases*

- Equipment (definition):
  - Tangible, non-expendable personal property
  - Has a useful life of more than 1 year
  - Has a per unit acquisition cost of \$5,000 or more (federal standard) or \$1,000 or more (Missouri standard)
- Missouri Policy:
  - The sub-grantee should not purchase equipment with federal (CNCS) funds.
  - The sub-grantee should not reallocate funds to purchase office equipment.
  - Items with a per unit acquisition costs of less than \$1,000 should be categorized as Supplies.



# Financial Management Policies

## *Reimbursement for Mileage*

### ● Missouri Policy

- Mileage may be charged to CNCS share and reimbursed up to the Missouri standard mileage rate.
- Mileage may be charged to Grantee share up to the IRS (federal) standard mileage rate.

2016 – 2017 Mileage Rates	
Missouri	\$0.37 / mile
IRS/Federal	\$0.54 / mile* <i>(effective 1/1/2016)</i>

***\*Note (Grantee Share/Federal Mileage): If you included mileage at \$0.575/mi in your FY2016 budget, please note you may only charge up to \$0.54/mi to the grant.***



# Financial Management Policies

## *Reimbursement for Meals*

### ● Missouri Policy

- Meals for grant-related travel, meetings, or events within the State of Missouri may be charged to CNCS share and reimbursed up to the state per diem rate.

Locality	Breakfast	Lunch	Dinner
Columbia	\$6	\$10	\$18
Jefferson City	\$6	\$10	\$18
Kansas City	\$8	\$12	\$24
Springfield	\$6	\$10	\$18
St. Louis	\$6	\$11	\$20
Other	\$6	\$10	\$18



# Financial Management Policies

## *Reimbursement for Lodging*

### Missouri Policy

- Lodging for grant-related travel, meetings, or events within the State of Missouri may be charged to CNCS share and reimbursed up to the CONUS rate.

Primary Destination	Counties	Max Lodging (excluding taxes)
<b>Standard Rate</b>	Applies to all locations without specified rates	<b>\$89</b>
<b>Kansas City</b>	Jackson / Clay / Cass / Platte	<b>\$112</b>
<b>St. Louis</b>	St. Louis / St. Louis City / St. Charles / Crawford / Franklin / Jefferson / Lincoln / Warren / Washington	<b>\$125</b>



# Financial Management Policies

## *Member Living Allowance Distribution*

### ● General Guidelines:

- The living allowance should be paid in regular increments (e.g. bi-weekly, monthly).
- The living allowance should not fluctuate based on the number of hours served in a particular time period.
- The living allowance must cease when a Member's service ceases.



# Financial Management Policies

## *Member Living Allowance Distribution*

### ● Special Circumstances:

- If a Member is selected after the program's start date, the sub-grantee may not increase the incremental living allowance payment or provide a lump sum to make up any missed payments.
- If a Member serves all required hours and is permitted to conclude his/her term of service before the originally agreed upon completion date, the sub-grantee may not provide a lump sum payment to the Member for any remaining living allowance.



# Financial Management Policies

## *Member Living Allowance Distribution*

### Special Circumstances (example):

Member Situation	Service Term	Monthly Amount	Total Living Allowance
Member A starts and finishes on time.	10 months	\$1,253	\$12,530
Member B starts on time and finishes one month early.	9 months	\$1,253	\$11,277
Member C starts late and finishes late.	10 months	\$1,253	\$12,530
Member D starts on time but finishes one month late.	11 months	\$1,253	\$12,530
Member E starts one month late but finishes on time.	9 months	\$1,253	\$11,277



# Financial Management Policies

## *Member Disciplinary Fines*

- Member disciplinary fines as a consequence of noncompliance with program policies must adhere to the following:
  - Fines may only be deducted from the Grantee share of living allowance. Deducting fines from the CNCS share is unallowable.
  - The sub-grantee must have a written policy for fines that is shared with Members at the commencement of service.
  - Fine amounts should be reasonable based on the living allowance.



# Financial Management Policies

## *Records Retention Policy*

- Grant-related financial records should be retained as follows:
  - 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.
- Additional Notes:
  - MCSC recommends retaining Member records for 7 years after the completion of the Members' term of service.
  - The records retention policy applies regardless of the organization's subsequent funding status.



# Before you submit a financial report, you must first enter your approved budget in OnCorps.



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# Financial Reporting

## *Missouri-specific Requirements*

The MCSC requires both monthly and quarterly financial reporting:

Frequency	Financial Report	Deadline
Monthly	Periodic Expense Report (PER)	Reporting deadlines are outlined in the 2016 Grant Agreement as well as the 2016-2017 Program Directors Handbook (MCSC Policies & Procedures section)
Quarterly	Aggregate Financial Report (AFR)	



# Financial Reporting

## *Periodic Expense Report (PER)*

### ● Missouri Policy

- The PER should be submitted on a monthly basis.
- Reporting should be on a cash basis; not accrual.

### ● PER Guidelines

- Submit the supporting documentation by the deadline.
  - PER Roadmap
  - General Ledger Report
  - Source Documentation
- Submit the PER in OnCorps by the deadline.



# Periodic Expense Report

## *PER Roadmap*

### ● Basic Instructions

- Itemize each expenditure.
- List expenditures in the appropriate budget category.
- List expenditures in the appropriate share (CNCS, grantee cash, or grantee in-kind).

### ● Additional Notes

- If expenditures are allocated, include the accurate basis in the description.
- Check and double-check your math.
  - Do not place 100% confidence in the Microsoft Excel template of the PER Roadmap if you use formulas beyond basic addition.



# PER Roadmap (Microsoft Excel Example)

Periodic Expense Report (PER) Roadmap					
<b>PROGRAM:</b>					
<b>MONTH/YEAR:</b>					
BUDGET CATEGORY	DESCRIPTION	CNCS SHARE	GRANTEE CASH	GRANTEE IN-KIND	TOTAL
<b>I.A. Personnel Expense</b>	List each staff member @ (monthly salary * percentage of time spent on the grant)				\$ -
					\$ -
					\$ -
					\$ -
<b>SUBTOTAL</b>		\$ -	\$ -	\$ -	\$ -
<b>I.B. Fringe Benefits</b>	List each staff member @ (monthly employer paid benefits * percentage of time spent on the grant)				\$ -
					\$ -
					\$ -
					\$ -
<b>SUBTOTAL</b>		\$ -	\$ -	\$ -	\$ -
<b>I.C1. Staff Travel</b>	Staff Member's Name @ (number of miles * mileage rate) -OR- (name of venue and reason)				\$ -
					\$ -
					\$ -
					\$ -
<b>SUBTOTAL</b>		\$ -	\$ -	\$ -	\$ -
<b>I.C2. Member Travel</b>	Member's Name @ (number of miles * mileage rate) -OR- (name of venue and reason)				\$ -
					\$ -
					\$ -
					\$ -
<b>SUBTOTAL</b>		\$ -	\$ -	\$ -	\$ -
<b>I.E. Supplies</b>	List each name of vendor/supplier				\$ -
					\$ -
					\$ -
					\$ -
<b>SUBTOTAL</b>		\$ -	\$ -	\$ -	\$ -
<b>I.F. Contractual and Consultant</b>	List each name of vendor individually				\$ -
					\$ -
					\$ -
<b>SUBTOTAL</b>		\$ -	\$ -	\$ -	\$ -



# General Ledger Report (Example)

Report Run Date: 04/12/2015  
 Report ID: UMFW001  
 Retriever Detail Report  
 Page: 1

Bus Unit: UMDCI Fiscal Year: 2005 From Period: 1 To Period: 7 Fund Code: 0600 Program Fin: 000 Dept: 10429 Project ID:  
 Account From: 0000000 Account To: 0000000

Account	Trans Type	PL	Date	Doc Type	Doc ID	Line Num	Name	Description	Line Description	Amount	
Exhibit	CYS22590										
4848400	CAPDEPH	2	04-NOV-2004	12	CAM000192	29		new entry	CA GRNTE	-12.80	
								CYS22590	Student Support Services	TOTAL	-12.80
Project	08000000								4848400	TOTAL	-12.80
4874301	ARDIRSHL	6	03-DEC-2004	12	ARD0012447	5	US BANK NATL ASOC	15409	AR Direct Cash Journal	-2.78	
									4874301	TOTAL	-2.78
4010102	JE	1	01-JUL-2004	12	FE2005001A	648	18002110	FY04 Accrual from 1805001 FUN	180001724	-455.90	
		1	01-JUL-2004	12	FE2005001A	678	18018015	FY04 Accrual from 1805001 FUN	180004972	-483.28	
	PAYROLL	1	14-JUL-2004	12	FE00009269	71	05-NOV-2004	100001724	HR Payroll Journals 013	189.75	
		1	14-JUL-2004	12	FE00009269	71	05-NOV-2004	100001724	HR Payroll Journals 013	433.20	
		1	14-JUL-2004	12	FE00009269	71	05-NOV-2004	100004972	HR Payroll Journals	1,450.80	
		2	01-NOV-2004	12	FE00004484	106	14-NOV-2004	100004972		1,448.48	
		2	01-NOV-2004	12	FE00004488	71	14-NOV-2004	100001724	HR Payroll Journals 006	13,579.10	

University of Maryland, Baltimore County

Identifies the transaction type.

Journal ID

Description

Transaction Amount



# Source Documentation

## ● Basic Guidelines

- Source documentation must support all expenditures listed in the PER Roadmap.
- Note: Administrative and/or indirect costs charged to Section III do not require documentation.

## ● Helpful Tip

- To assist MCSC staff in reviewing monthly PERs, it is helpful to either clearly label your source documentation or submit it in the order expenditures are itemized in the PER Roadmap.

See the attachment *Documentation of Expenditures* for a list of acceptable forms of source documentation.



# Source Documentation

## *Documenting Time and Effort*

### ● Methods

- Signed timesheets with supervisory approval; or
- Periodic certifications of time and effort with supervisory approval, if records meet following criteria (summarized):
  - Are supported by a system of [strong] internal control which provides reasonable assurance that the time being charged is accurate, allowable, and properly allocated;
  - Are incorporated in the official records, such as payroll records;
  - Reasonably reflect the employee's total activity;
  - Provide a time or percentage breakdown on all activities funded both federally and non-federally for the employee; and
  - Comply with the non-federal entity's pre-established accounting practices and procedures.

**For reference, review the criteria established under 2 CFR § 200.430.**



# OnCorps: Submitting the PER



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**Financials → Submit Reports → Periodic Expense Report**  
*Select the appropriate period (month/year) on the next screen.*

## Periodic Expense Report

Select a Budget Period:

- January 2015 Expense Report**
- February 2015 Expense Report
- March 2015 Expense Report
- April 2015 Expense Report
- May 2015 Expense Report
- June 2015 Expense Report
- July 2015 Expense Report
- August 2015 Expense Report
- September 2015 Expense Report
- October 2015 Expense Report
- November 2015 Expense Report
- December 2015 Expense Report
- January 2016 Expense Report
- February 2016 Expense Report
- March 2016 Expense Report
- April 2016 Expense Report
- May 2016 Expense Report
- June 2016 Expense Report
- July 2016 Expense Report
- August 2016 Expense Report
- September 2016 Expense Report
- October 2016 Expense Report

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Monthly PER forms are current year program budget approved by your state Program Officer. If no monthly forms are available from the drop-down menu below, please submit a notification to appear on your Notifications page once the approval is completed, then you will be able to select and submit monthly PER forms from the list below.

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Enter actual (not rounded) amounts for expenditures in the designated month.

Budget Item	Budget Total				Current Expenditures				Year-To-Date				Budget versus YTD Actual			
	CNCS	Grantee Cash	Grantee In-kind	Total	CNCS	Grantee Cash	Grantee In-kind	Total	CNCS	Grantee Cash	Grantee In-kind	Total	CNCS	Grantee Cash	Grantee In-kind	Total
<b>Program Operating Costs</b>																
A Personnel Exp	\$1,500.00	\$1,500.00	\$1,500.00	\$4,500.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$4,500.00
B Fringe Benefits	\$1,500.00	\$1,000.00	\$1,000.00	\$3,500.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,000.00	\$1,000.00	\$3,500.00
C Travel																
C.1 Staff Travel	\$1,500.00	\$1,000.00	\$1,000.00	\$3,500.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,000.00	\$1,000.00	\$3,500.00
C.2 Member Travel	\$1,500.00	\$1,000.00	\$1,000.00	\$3,500.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,000.00	\$1,000.00	\$3,500.00
C.3 Travel Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
D Equipment	\$1,500.00	\$1,000.00	\$1,000.00	\$3,500.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,000.00	\$1,000.00	\$3,500.00
E Supplies	\$1,500.00	\$1,000.00	\$1,000.00	\$3,500.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,000.00	\$1,000.00	\$3,500.00
F Consultants	\$1,500.00	\$1,000.00	\$1,000.00	\$3,500.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,000.00	\$1,000.00	\$3,500.00
G Training																
G.1 Staff Training	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00
G.2 Member Training	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00
G.3 Training Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
H Evaluation	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00
I Other Op	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00
K Living Allowance																
K.1 Full Time	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00
K.2 Half Time	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00
K.3 Reduced Half Time	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00
K.4 Quarter Time	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00
K.5 Minimum Time	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00
K.6 Living Allowance Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
L Member Support																
L.1 FICA	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00
L.2 Workers Comp	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00
L.3 Health Care	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00
L.4 Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
L.5 Member Support Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Program Operating Costs Subtotal</b>	<b>\$22,500.00</b>	<b>\$19,500.00</b>	<b>\$19,500.00</b>	<b>\$61,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,500.00</b>	<b>\$19,500.00</b>	<b>\$19,500.00</b>	<b>\$61,500.00</b>

Administrative ~ Indirect Costs																	
<b>A</b>	CNC \$ Fixed Percentage																
A.1	CNC \$ Fixed Costs	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$3,000.00	
A.2	Commission Fixed Costs	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$3,000.00	
<b>B</b>	Federal Indirect	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$3,000.00	
<b>C</b>	Commission Fixed Cost 1%	\$0.00			\$0.00	0			\$0.00	\$0.00			\$0.00			\$0.00	
Administrative ~ Indirect Costs Subtotal		\$3,000.00	\$3,000.00	\$3,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$9,000.00	
Percentage		33.33%	33.33%	33.33%		n/a	n/a	n/a		n/a	n/a	n/a		33.33%	33.33%	33.33%	
<b>TOTAL</b>		\$25,500.00	\$22,500.00	\$22,500.00	\$70,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,500.00	\$22,500.00	\$70,500.00	
Percentage		36.17%	31.91%	31.91%		n/a	n/a	n/a		n/a	n/a	n/a		36.17%	31.91%	31.91%	
<b>TOTAL PROGRAM</b>		<b>\$70,500.00</b>				<b>\$0.00</b>				<b>\$0.00</b>				<b>\$70,500.00</b>			

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

	AmeriCorps Funds	Grantee Share
1. Grant Amount (linked to budget above)	\$25,500.00	\$45,000.00
2. Expenditures to Date (Before this report)	\$0.00	\$0.00
3. Grant Balance Available (line 1 less line 2)	\$25,500.00	\$45,000.00
4. Current Period Expenditures (linked above)	\$0.00	\$0.00
5. Grant Balance Remaining	\$25,500.00	\$45,000.00
6. Amount of This Request (current expenses)	\$0.00	\$0.00
Final Claim?	<input type="radio"/> Yes <input checked="" type="radio"/> No	---

CNC \$ Budget	\$25,500.00
10% Budget	\$7,050.00
CNC \$ Admin <= 5.26%	
Budget	11.76% (NO)
YTD Actual	0% (OK)
Overall Match >= 30%	
Budget	63.83% (OK)
YTD Actual	0% (NO)
Cost Per MSY	
Budget (25)	\$1,020.00
YTD Actual (---)	---
The Cost/MSY can only be calculated after the last day of the month is complete	

**Note: The sub-grantee should review this box. If anything is marked (NO), it is noncompliant and requires justification in the additional comments section.**

I certify that the amounts shown above are accurate and do not exceed the grant award. All grant expenditures have been recorded and reported according to generally accepted accounting principles, OMB Circulars, & CNC \$ grant guidelines.

Additional Comments:

Calc Admin & Match (%) Save Submit for Approval Cancel

**The sub-grantee should never claim costs from the Commission Fixed Costs line items (outlined in red). This is the Commission's 1.05% retainer.**

# Reimbursement Requests

- Missouri Policy
  - The reimbursement request should be submitted on a monthly basis with the PER.
  - No advances are allowed.
- Reimbursement Request Guidelines
  - A complete reimbursement request includes:
    - Submission of the PER in OnCorps;
    - Submission of the PER supporting documentation (*PER roadmap, general ledger report, source documentation*) via email or mail/carrier service; AND
    - Submission of the Request for Reimbursement coversheet with an original signature in blue ink via mail or carrier service. A *scan or fax will not be accepted.*



# Request for Reimbursement Coversheet

Scanned or faxed RFR coversheets **will not** be accepted.

Read the certification carefully. You are certifying that you've adhered to what's outlined.

Sign in blue ink!!!

## Missouri Community Service Commission



### 2016-2017 AmeriCorps State Grant Request for Reimbursement Coversheet



Program Name:	
Date of Request:	
Month for Reimbursement:	
Amount of Reimbursement Request:	
Comments:	

#### Certification

I certify that I have reviewed and reconciled the Periodic Expense Report, the Payroll Register, and the General Ledger. I have included with the submission of this document all required documentation including (but not limited to) copies of receipts, payroll registers, ledgers, meeting agendas, attendee lists and other pertinent documents serving as supporting documentation for this request. I also certify that I have read and understand the paragraph below copied from the 2016 General Grant Terms and Conditions (effective December 1, 2015):

*Section II.B.1 General. The recipient must maintain financial management systems that comply with 2 CFR §200.302(b). The recipient's financial management systems must be capable of distinguishing expenditures attributable to this award from expenditures not attributable to this award. The systems must be able to identify costs by program year and by budget category, and to differentiate between direct and indirect costs. For all recipient's financial management requirements and responsibilities refer to Subparts D and E of the Uniform Guidance.*

Again, expenses shown in general ledgers and payroll registers must match what is reported on the Periodic Expense Reports (PERs.)

I do hereby agree that I have reviewed all of the attached information accompanying this request and ensure that it is accurate and complete to the best of my knowledge.

PREPARER INFORMATION	
Name:	Title:
Signature:	Date:
Email address:	Phone:

Preparers must sign the request in blue ink.

# Financial Reporting

## *Aggregate Financial Report (AFR)*

- Missouri Policy

- The AFR should be submitted on a quarterly basis.

- Guidelines

- The AFR is only required to be submitted in OnCorps.
- All PERs within the designated quarter must be approved in order to complete and submit the AFR.

**Financial Reporting Tutorials are available in OnCorps Reports at  
*Help → Help Resources and Tutorials.***



# Financial Management Procedures

## *Reporting Deadline Extension*

### ● Missouri Policy

- The request must be submitted prior to the reporting deadline.
- The request must be submitted in writing (via email) to the assigned MCSC program officer.
- The request must include:
  - The reason a deadline extension is needed; AND
  - An expected report submission date.

**Submission of a deadline extension request does not guarantee its approval.  
Approval of a deadline extension is at the discretion of MCSC.**



# Financial Management Procedures

## *Budget Modification*

### ● Missouri Policy

- The budget modification request must meet the following:
  - The budget modification must have prior approval from the MCSC program officer.
  - The reallocation must adhere to CNCS and MCSC policies.
  - 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 approved budget).
  - Funds may not be moved from Grantee to CNCS share or vice versa.
- The modified budget must be submitted in OnCorps for MCSC final review and approval.



# Financial Management Procedures

## Grantee Share/Match

### Missouri Guidelines

- All sub-grantees are required to satisfy the minimum required match (*outlined in the chart below and noted in the approved budget and grant agreement*).
- All sub-grantees should strive to meet the budgeted match in the approved budget.
  - If the sub-grantee will not meet the budgeted match noted in the approved budget, the sub-grantee should discuss this with the assigned MCSC program officer and include a justification in the final PER for the grant year.

Years 1-3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Years 10+
24%	26%	30%	34%	38%	42%	46%	50%



# Common Issues

## *What can cause a reimbursement to be withheld?*

Issue or Error	Note
<b>Staff time and effort is insufficiently documented.</b>	<b>Adhere to the guidelines noted in this session and outlined in 2 CFR § 200.430.</b>
<b>Staff time and effort is incorrectly calculated (<i>e.g. incorrect math; description does not match the amount charged</i>)</b>	<b>Ensure the proper allocation of personnel expenses based on time and effort.</b>
<b>Source documentation to support expenditures is missing, insufficient, or unclear.</b>	<b>Ensure sufficient documentation for all expenditures per MCSC guidelines. Label documentation or sort documentation in the order of itemized expenditures in the PER Roadmap. Submit documentation by the MCSC-specified deadline.</b>
<b>Improper categorization of expenditures.</b>	<b>Using your approved budget as a guide, categorize all expenditures in the appropriate budget category.</b>



# Common Issues

*What can cause a reimbursement to be withheld?*

Issue or Error	Note
<b>Living allowance payments are inconsistent or fluctuate.</b>	<b>Adhere to the living allowance distribution policy outlined in MCSC Policies and Procedures (Program Directors Handbook).</b>
<b>Costs are claimed from Commission Fixed Costs.</b>	<b>Sub-grantee admin/indirect costs are claimed from CNCS Fixed Costs. Commission Fixed Costs are the 1.05% retainer used by MCSC for oversight and monitoring. Use of Commission Fixed Costs will not be reflected in your PERs.</b>
<b>Incorrect math (<i>e.g. incorrect allocations, totals, mileage calculations, etc.</i>)</b>	<b>Double check math before submitting financial reports to MCSC.</b>



# Common Issues

## *What can cause a reimbursement to be withheld?*

Issue or Error	Note
<p>The financial report or its components are submitted late without prior notification or an approved deadline extension.</p>	<p>MCSC values communication. If components of a financial report will be late (<i>e.g. sent via "snail mail"</i>), contact your assigned MCSC program officer. If you cannot submit a report by the specified deadline, request a deadline extension per MCSC policy.</p>
<p>The request for reimbursement coversheet is not submitted with an original signature.</p>	<p>Source documentation may be submitted via email. However, the RFR coversheet requires an original signature (<i>in blue ink</i>) and should be mailed to MCSC. Scan or fax copies of the RFR coversheet will not be accepted.</p>



# Common Issues

## *What can cause a reimbursement to be withheld?*

Issue or Error	Note
<b>Member hours are not current in OnCorps.</b>	<b>Members should submit hours regularly per the sub-grantee's timekeeping policy. Site supervisors should review and approve timesheets regularly. <i>(MCSC expects that no more than 200 hours per Member will be pending approval during monthly desk monitoring.)</i></b>
<b>Members do not appear to be on track to successfully completing the term of service.</b>	<b>The sub-grantee should monitor Member hours to ensure successful completion of the term of service. If a Member is behind, a performance plan should be developed as a corrective action. <i>(MCSC expects that no more than 45 hours for FT or 25 hours for less-than-FT ACMs will be needed per week to complete the term of service.)</i></b>



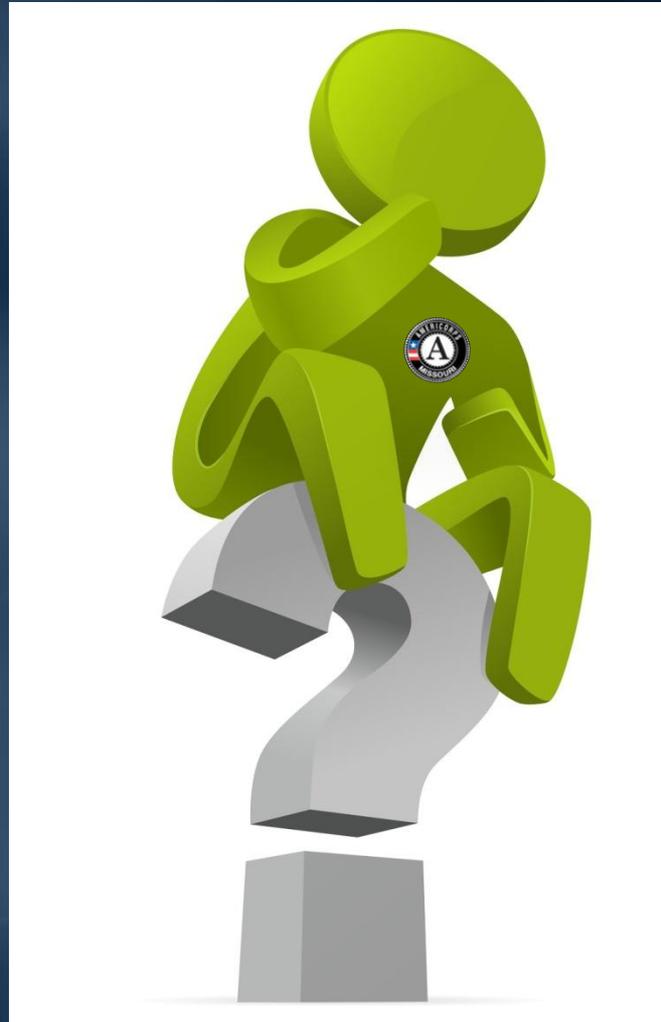
# Common Issues

*What can cause a reimbursement to be withheld?*

Issue	Example Best Practice
<p>Progress reporting is not submitted by the deadline, missing components, or is pending clarification or corrections.</p>	<p>Progress reports should be submitted per MCSC guidelines. Items outlined in MCSC program officer feedback should be addressed in a timely fashion to prevent instances of noncompliance.</p>
<p>Instances of noncompliance for which a corrective action plan was not developed or implemented by the designated deadline.</p>	<p>Generally, sub-grantees have 30 days to develop and/or implement a corrective action plan in response to instances of noncompliance, unless otherwise specified by MCSC.</p>



# Are there any questions?



# Missouri Community Service Commission

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