

# PER/ER TIPS

- ◆ Beginning July 1, 2010, which is the start of the 2010-2011 grant year, quarterly/periodic reports are due for all grants within the GMS system.
- ◆ Deadline for submitting PERs is two weeks after period ends.
- ◆ The first PER is due for the period ending 9/30/2010.

- ◆ PERs will be approved by WDE two weeks after district deadline.
- ◆ Deadline for submitting 2009-10 Consolidated Grant ERs is October 31, 2010.
- ◆ All funds will be held until the current period PERs are submitted.

- ◆ PERs/ERs - Grant Award Allocation and Approved Budget should be the same \$ figure. If not, check carryover, overpayments, reallocations on Application Funding Tab page to see if there are additional funds for that program. An amendment may be required.
- ◆ Expenditure Period End Date is required for each period.

- ◆ Final Expenditure Report – This box should be checked only on the last and Final Report. DO NOT check box on periodic reports.
- ◆ If a PER report for a previous period was not submitted, the current period PER cannot be submitted until the submission of the previous period report.

- ◆ Expenditures should not be reported under a series that does not have any funds budgeted. If this happens, ER will be rejected, district will be required to submit an amendment and get approval before resubmission of the ER can take place.
- ◆ Approved PERs do not generate a payment.

- ◆ ERs can take the place of the last cash request. Do not submit a CR and then an ER. Only submit the ER showing Total Expenditures. Upon approval of the ER, the Balance Due LEA will be sent to the grantee.
- ◆ Only Consolidated Grants will have carryover funds.

- ◆ ARRA, Competitive grants, and Payments without Online Apps are required to draw down all funds before submission of Final ER.
- ◆ For Consolidated Grants, submit Final ERs close to the final submission deadline. If old funds are reallocated, any district that has an approved Final ER does not get into the reallocation mix. It can be done but WDE would need to work with MTW to get corrections made. It's easier to wait on submission.

- ◆ The same thing is true for all other grants. If your Final ER has been submitted and approved, your district will not be in the mix to receive reallocated funds. Hold on submitting your Final ER until close to the deadline submission date.



## Cash on Hand – COH

- ◆ Parameters have been changed to 0 on cash requests so that comments will have to be included with each CR with Cash on Hand.
- ◆ Compares WDE Completed Payments vs. Accumulated Expenditures to Date. If the Total \$ amount expended under Accumulated Expenditures to Date is less than the WDE Completed Payments (for the period), the district is in a Cash on Hand situation.

- ◆ The district will be sent an email from the Program Manager/Fiscal Specialist or Finance Division to explain the Cash on Hand situation. Once the district has replied, based upon their response, the Department may require the district to return the excess Cash on Hand and/or a fine may be assessed based on the amount and the number of days in excess of five days. (34 CFR Part 80 Subpart C80.20(b)(7) and EDGAR § 80.41(c)(3))

- ◎ **EDGAR**

- ◎ **§ 80.41(c)(3) Financial Reporting.**

- ◎ ***(3) Cash in hands of subgrantees. When considered necessary and feasible by the Federal agency, grantees may be required to report the amount of cash advances in excess of three days' needs in the hands of their subgrantees or contractors and to provide short narrative explanations of actions taken by the grantee to reduce the excess balances.***

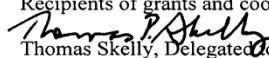


UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF THE CHIEF FINANCIAL OFFICER

JUN 15 2010

MEMORANDUM

To: Recipients of grants and cooperative agreements  
From:   
Thomas Skelly, Delegated to Perform Functions of Chief Financial Officer  
Subject: Department of Education Cash Management Policies for Grants and Cooperative Agreements

The purpose of this memorandum is to remind the Department of Education's (the Department's) grant and cooperative agreement recipients (recipients) of existing cash management requirements regarding payments. The Department expects that recipients will ensure that subrecipients are also aware of these policies by forwarding a copy of this memorandum to them.

There are two different sets of payment requirements that apply to the draw of funds from recipient accounts at the Department. Payments to a State under programs covered by a State's Treasury State Agreement (TSA) are subject to the requirements of the *Cash Management Improvement Act of 1990 (CMIA)* as published in 31 United States Code 6503.

All other payments to States and all payments to other types of recipients are subject to the requirements in either 34 Code of Federal Regulation (CFR) Part 74, applicable to nongovernmental entities, or 34 CFR Part 80, applicable to State, local, and Indian tribal governments. These regulations are part of the Education Department General Administrative Regulations (EDGAR) and are available on the Web at [http://www.access.gpo.gov/nara/cfr/waisidx\\_08/34cfrv1\\_08.html](http://www.access.gpo.gov/nara/cfr/waisidx_08/34cfrv1_08.html).

CMIA Requirements

States that draw funds under programs subject to the *CMIA* must draw funds as required under the TSA for the State. If a State draws funds under one of these programs to make payments to a subrecipient, the payment request to the Department should only be made at the request of the subrecipient, which must make draw requests to the State as required under the requirements in EDGAR, as described below.

EDGAR Requirements

Payments to States under programs not covered by the State's TSA and payments to other governments are subject to the requirements in Part 80 of EDGAR. These payment requirements also apply to all other types of recipients under Part 74 of EDGAR, which applies to nonprofit organizations, institutions of higher education, hospitals, and commercial organizations. States that draw funds on behalf of subrecipients under programs not covered by a TSA should remind subrecipients that they may only request funds from the State under the payment standards in Part 74 or Part 80, as applicable.

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