2020 Montana Board of Crime Control
Applicant-Subgrantee Training
Financial Training Notes

Quarterly Financial Reporting

- **Expenses that should appear on the quarterly report**
  - Only expenditures from this and previous quarters.
  - No pending charges unless you use line E and/or F on the quarterly report. (Never use those lines on final report)

- **Examples of Documentation (the more supplied the better)**
  - General Ledger
  - Payroll Reports
  - Gift Card Logs
  - Volunteer Hours Documentation
  - Receipts

- **Unusual expenses – attach documentation.**
  - Refunds
    - Example money returned for training or travel that no longer doing show as a negative
  - Expense accidentally charged to the grant when it shouldn't have been.

- **Reporting Match**
  - If using check register, please indicate which lines contain match
  - Match must be an allowable charge to the grant

- **Personal Services**
  - Break out each position (grants only cover so many positions, each person is their own position).
  - Volunteer hours. Include the number of hours and the cost per hour you are claiming them at.

- **Travel**
  - Employee Per-diem would go here. Do not exceed state allowable rates
  - Employee Travel, reimbursements, mileage fees
  - Luggage fees, tickets, hotels rentals
    - No out of state travel without prior approval.

- **Equipment**
  - Very rarely less than $5k
  - Report identifying information

- **Operating**
  - Do not just write amazon, target, Walmart etc.... indicate supplies purchased.
  - Food: Only for emergency client aid and you should have that written into your budget.
  - Emergency Client aid, including client travel (bus tickets, gas)
  - Overhead/Indirect cost rates go in this category.

- **Final Fiscal Reporting Process: If your report ends on a quarter end (i.e. 9/30) and you have all the expenses you can submit that one as a final report. If you need more time because all expenditures have not been paid, etc. submit the final report after the 20th.**
  - Within 60 days of project period end date.
  - They can't be done before the 21st of the month following a quarter end example Oct 21.

- **It is almost IMPOSSIBLE to supply us with too much documentation. If you are unsure, just send it all. (This has the added benefit of making are monitoring you easier).**