

Elementary & Secondary Education (ESEA) Finance

ePeGS Final Expenditure Report (FER)



Division of Financial and Administrative Services

ESEA Finance

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- Completing the FER Grid
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INTRODUCTION

The Department has a web-based electronic Planning and electronic Grants System (ePeGS) for applications and reporting requirements of Elementary and Secondary Education Act (ESEA) Federal Funds. This document is intended to provide guidance and be an overview of this system that includes step-by-step instructions for completing the ESEA Consolidated Final Expenditure Report (FER).

TECHNICAL ASSISTANCE CONTACTS

Additional assistance is available by contacting ESEA Finance:

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SECTION I
CREATING A FINAL EXPENDITURE REPORT
(FER)

The ESEA Final Expenditure Report (FER) is the method used for districts/LEAs to report federal expenditures and compliance with fiscal requirements.

IMPORTANT THINGS TO NOTE REGARDING THE FER

- The FER must be submitted at the end of each school year by the indicated due date. The due date for the ESEA FER is **September 30th**.
- If the FER is not submitted by the due date, the district/LEA cannot access their current year funds until it is submitted.
- In order to submit an FER, the district/LEA must have an approved ESEA budget application for that fiscal year.
- There will be no FER revisions unless there is a documented audit or DESE finding. Other reasons (self-monitoring) may be considered at the discretion of the Federal Programs or ESEA Finance staff. If a district/LEA needs to revise the FER, the district/LEA must submit in writing to the ESEA Finance Section an explanation of why the FER revision is necessary along with documentation to support the revision.
- The FER can be used to request final payment if 100% of ESEA funds have not been requested/received by the district/LEA.
- The district/LEA will be paid any amount due (if applicable) in the next monthly school payment after approval of the FER.

STEPS OF THE FER

STEP 1: Select Year and click “Create FER”

District/LEA: 001-090 ADAIR CO. R-I Year:

Funding Application: ESEA Consolidated - Grant Summary

Budget Application Show
Payment Request Show
9/30 Report Show
ESEA End-of-Year Report(s) Show
Final Expenditure Report Hide
There are no Final Expenditure Reports at this time. Create FER



STEP 2: Select a Grant

Final Expenditure Summary				
Program	Budgeted Amount	Total Expended	Total Amount Paid to Date	Final Payment
Title I	\$172,899.66	\$0.00	\$61,818.11	(\$61,818.11)
Schoolwide Pool	\$0.00	\$0.00	\$0.00	\$0.00
Title I.C	\$0.00	\$0.00	\$0.00	\$0.00
Title I.D - LEA	\$0.00	\$0.00	\$0.00	\$0.00
Title II.A	\$13,251.11	\$0.00	\$419.00	(\$419.00)
Title III Immigrant	\$0.00	\$0.00	\$0.00	\$0.00
Title III-EL	\$0.00	\$0.00	\$0.00	\$0.00
Title IV.A	\$10,342.44	\$0.00	\$2,000.00	(\$2,000.00)
Title V.B	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$196,493.21			

[Distribution of Expenditures by Funding Source](#)

By submitting this Final Expenditure Report, I certify to the best of my knowledge and belief that the request is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims, or otherwise. In addition, I certify that the Federal funds requested have been spent and are being requested on a reimbursement basis in accordance with the Cash Management Improvement Act (2 CFR Part 200.305) for the purpose and condition of the grant or agreement.

STEP 3: Completing the FER Grid

- The Final Expenditure Grid consists of Function Codes (vertical down left side of page) and Object Codes (horizontal across top of page) from the [Missouri Financial Accounting Manual](#).
- Enter ESEA expenditures in the appropriate cells on the final expenditure grid. The last approved budget amounts will appear in the upper portion of each cell. Enter the actual amount of funds expended in the lower portion of each cell.
- Expenditures in approved object codes may not exceed 10% of the total amount budgeted within each of the approved programs.
- Enter any Indirect and Administrative Costs at the bottom of the grid. The total amount entered in the final expenditure grid, including Indirect and Administrative Costs, may not exceed the total funds budgeted or current funds available, whichever is less.

FER GRID - Title I

Actual Cumulative Program Year Expenditures

Expenditure cells will be grayed out where \$0.00 has been budgeted.

Current Funds Available: \$ 208,444.66
Amount Budgeted (REVISION 1): \$ 172,899.66
Amount Paid To Date: \$ 61,818.11
Balance Available: \$ 111,081.55
Final Payment Amount: \$ -61,818.11

Funds Available:\$208,444.66

Administration Costs Rate:100.00 % **Restricted Cost Rate:**0.26 %

[View Transferability Chart](#)

	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1100 Regular Instruction	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	9000.00 0.00	0.00 0.00	0.00 0.00	9000.00 0.00
1200 Supplemental Instruction	47000.00 0.00	40000.00 0.00	20000.00 0.00	10188.00 0.00	12211.66 0.00	0.00 0.00	0.00 0.00	129399.66 0.00
2100 Non Instructional Support Services	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
2200 Professional Development	5000.00 0.00	2000.00 0.00	2000.00 0.00	20000.00 0.00	5000.00 0.00	0.00 0.00	0.00 0.00	34000.00 0.00
2500 Transportation and Maintenance	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
2557 School Choice Transportation	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
3512 Early Childhood Instruction	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

Administration Costs								0.00
Administration Pool								0.00
Indirect Costs	Calculate Indirect Costs							0.00
Administration Costs Subtotal								0.00
GRAND TOTAL	52000.00 0.00	42000.00 0.00	22000.00 0.00	30188.00 0.00	26711.66 0.00	0.00 0.00	0.00 0.00	172899.66 0.00
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

Final Payment Amount -61,818.11

District/LEA Comments:

DESE Comments:

By submitting this Final Expenditure Report, I certify to the best of my knowledge and belief that the request is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims, or otherwise. In addition, I certify that the Federal funds requested have been spent and are being requested on a reimbursement basis in accordance with the Cash Management Improvement Act (2 CFR Part 200.305) for the purpose and condition of the grant or agreement.

Save Save & Continue

Payment History Print Preview

Enter any applicable comments in the District/LEA comments field.

Click **Save** to save all data entered in the FER grid.

Click **Edits** button (if applicable) to see if changes are necessary. Remember you cannot submit if any hard errors (E) exist.

10% Variance Example

- Expenditures in approved object codes (6100, 6150, etc) may not exceed 10% of the total amount budgeted within each of the approved programs (Program Costs Subtotal).
- 10% of total amount budgeted under Title II.A = \$804,676 x 10% = \$80,467
- Expenditures in approved object code of 6100 will allow Program Costs Subtotal of \$598,494 (\$518,027 budgeted + \$80,467 (10% variance))
- The variance applies to each category with a subtotal greater than \$0.
- The variance applies to cells with values greater than \$0.

<u>Accounting Manual</u>	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	Total
1100 Regular Instruction	427602.00	0.00	148145.00	0.00	0.00	575747.00
2200 Professional Development	90425.00	0.00	13255.00	97249.00	13000.00	213929.00
2600 Planning and Evaluation	0.00	0.00	0.00	0.00	0.00	0.00
3711 Non-Public Services	0.00	0.00	0.00	15000.00	0.00	15000.00
Program Costs Subtotal	518027.00	0.00	161400.00	112249.00	13000.00	804676.00

STEP 4: Use the Navigation Column to Select Another Grant

Funding Application: Title I - FER **Versio**

- ▶ ePeGS Homepage
- ▼ Funding Application Menu
 - ▶ Current Funds Available
 - ▶ College and Career Readiness
 - ▼ Quality Schools
 - ▼ ESEA Consolidated
 - ▶ Budget Application
 - ▶ Payment Request
 - ▶ 9/30 Report
 - ▶ ESEA End-Of-Year Report
 - ▼ FER
 - ▼ Initial
 - ▼ Title I
 - ▶ **FER**
 - ▶ Schoolwide Pool
 - ▶ Title I.C
 - ▶ Title I.D - LEA
 - ▶ Title II.A
 - ▶ Title III Immigrant
 - ▶ TITLE III - EL
 - ▼ Title IV.A
 - ▶ FER
 - ▶ Supporting Data
 - ▶ Title V.B
 - ▶ Submittal and Approval

Title IV.A FER

If the Title IV.A FER grid has a Grand Total Amount greater than zero (\$0), districts/LEAs are required to complete the supporting data page on how funds were spent under the content areas of well-rounded, safe and healthy students, and effective use of technology.

LEAs that receive at least \$30,000 in funds must use at least 20% of funds for activities to support well-rounded education, at least 20% of funds for activities to support safe and healthy students, and a portion of funds to support effective use of technology.

Schoolwide Pool FER

Districts who are participating the the Schoolwide Pool (SWP) must also complete the FER. The process is completed in the same way as the other programs.

Final Expenditure Summary

Program	Budgeted Amount	Total Expended	Total Amount Paid to Date	Final Payment
Title I	\$14,060.00	\$13,604.07	\$13,604.07	\$0.00
Schoolwide Pool	\$6,181,112.35	\$6,174,766.61	\$6,174,766.61	\$0.00
Title I.C	\$0.00	\$0.00	\$0.00	\$0.00
Title I.D - LEA	\$0.00	\$0.00	\$0.00	\$0.00
Title II.A	\$0.00	\$0.00	\$0.00	\$0.00
Title III Immigrant	\$0.00	\$0.00	\$0.00	\$0.00
Title III-EL	\$0.00	\$0.00	\$0.00	\$0.00
Title IV.A	\$0.00	\$0.00	\$0.00	\$0.00
Title V.B	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$6,195,172.35			

[Distribution of Expenditures by Funding Source](#)

Once the district has completed the grid click to save all data entered in the FER grid. The district can view the breakdown of payment by clicking on the “View Schoolwide Pool Details” link.

Funds Available: \$6,181,112.35

Administration Costs Rate: 100.00 % ~~Restricted Cost Rate: 5.53 %~~

[View Schoolwide Pool Details](#)

	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1000 Instruction	3906265.00 3897103.37	55589.00 53574.27	980609.00 974979.60	333237.00 319624.74	181834.35 145650.21	4000.00 0.00	0.00 0.00	5461534.35 5390932.19
2000 Support Services	386354.00 416105.21	152153.00 149550.24	122619.00 131296.71	44542.00 69567.86	13410.00 17314.40	500.00 0.00	0.00 0.00	719578.00 783834.42
3000 Community Services	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
4000 Facilities Acquisition and Construction	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
5000 Long and Short Term Debt	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
Program Costs Subtotal	4292619.00 4313208.58	207742.00 203124.51	1103228.00 1106276.31	377779.00 389192.60	195244.35 162964.61	4500.00 0.00	0.00 0.00	6181112.35 6174766.61
Administration Costs								0.00
Administration Pool								0.00
Indirect Costs								0.00
Administration Costs Subtotal								0.00
GRAND TOTAL	4292619.00 4313208.58	207742.00 203124.51	1103228.00 1106276.31	377779.00 389192.60	195244.35 162964.61	4500.00 0.00	0.00 0.00	6181112.35 6174766.61
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

Final Payment Amount

Payment Distribution Across Funding Streams

	State-Loc*	TII.A	Title IV.A	TI.A	Total
Amount Budgeted (REVISION 1)	\$5,626,484.46	\$58,128.36	\$10,446.00	\$486,053.53	\$6,181,112.35
Amount Paid To Date	\$5,607,333.72	\$57,910.86	\$10,409.87	\$484,279.55	\$6,159,934.00
Net Allocation	\$19,150.74	\$217.50	\$36.13	\$1,773.98	\$21,178.35
Final Expenditure Request Percentage	90.426025 %	1.026992 %	0.170599 %	8.376384 %	100.000000 %
Final Distribution of Funds	\$13,412.54	\$152.33	\$25.30	\$1,242.44	\$14,832.61

* Funds are not paid through this request as they are received by other means.

- Districts participating in SWP must complete the State and Local Expenditures page before the FER can be submitted to DESE.

Save & Continue

- This page is accessible by either clicking on the button on the FER grid or using the navigation column.

- ▼ FER
 - ▼ Initial
 - ▶ Title I
 - ▼ Schoolwide Pool
 - ▶ FER
 - ▶ State And Local Expenditures
 - ▶ Title I.C
 - ▶ Title I.D - LEA
 - ▶ Title II.A
 - ▶ Title III Immigrant
 - ▶ TITLE III - EL
 - ▼ Title IV.A
 - ▶ FER
 - ▶ Supporting Data
 - ▶ Title V.B
 - ▶ Submittal and Approval

The purpose of the State and Local page is for districts to report state and local expenditures per building

level. Once the district clicks **Calculate Totals** the data will populate and the district must click

the **Save** button. The district will then be asked to re-save the SWP FER grid. Once the SWP FER grid is saved the district can submit.

Instructions:

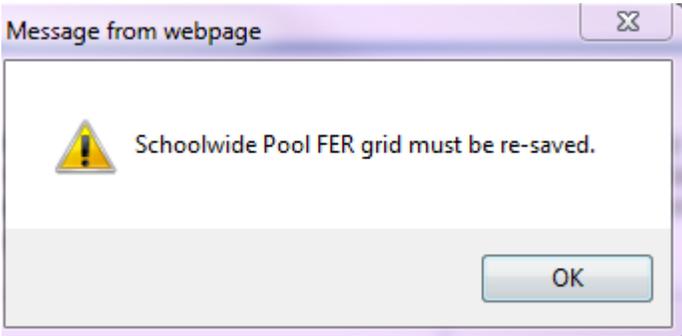
[Export to Excel](#)

In a schoolwide program, Federal education program funds may be used only to supplement the total amount of funds that would, in the absence of Federal funds, be made available from non-Federal sources for that school. The LEA must demonstrate that it distributes State and Local funds fairly and equitably to all its schools. Compliance can be documented by comparing State and Local per pupil expenditure ratios. Enrollment is pre-populated from October MOSIS and can be modified.

Building Code	Building Name	Grade Span	Title I Status	Public Enrollment	State and Local Expenditures	Dollars Per Child
1915	UNIVERSITY ACADEMY-UPPER	09-12	Served	216.00	\$ 1277313.06	\$5,913.49
3925	UNIVERSITY ACADEMY-MIDDLE	06-08	Served	198.00	\$ 1219136.02	\$6,157.25
6965	UNIVERSITY ACADEMY-LOWER	K-05	Served	634.00	\$ 3221000.42	\$5,080.44
GRAND TOTAL				1,048.00	\$5,717,449.50	

District/LEA Comments:

DESE Comments:



STEP 5: Submitting the FER

Once all data is saved and errors are corrected then click on the Submittal and Approval link.

Funding Application: ESEA Consolidated - FER

- ▶ ePeGS Homepage
- ▼ Funding Application Menu
 - ▶ Current Funds Available
 - ▶ College and Career Readiness
 - ▼ Quality Schools
 - ▼ ESEA Consolidated
 - ▶ Budget Application
 - ▶ Payment Request
 - ▶ 9/30 Report
 - ▶ ESEA End-Of-Year Report
 - ▼ FER
 - ▼ Initial
 - ▶ Title I
 - ▶ Schoolwide Pool
 - ▶ Title I.C
 - ▶ Title I.D - LEA
 - ▶ Title II.A
 - ▶ Title III Immigrant
 - ▶ TITLE III - EL
 - ▶ Title IV.A
 - ▶ Title V.B
 - ▶ **Submittal and Approval**

Submit

The button is located in the center of the Funding Application page. If the

Edits

button is still visible, view the Edits by clicking the button. Hard Errors (E) must be fixed before the district/LEA is allowed to submit. District/LEA comments can be entered on this page.

Final Expenditure Summary

Program	Budgeted Amount	Total Expended	Total Amount Paid to Date	Final Payment
Title I	\$10,000.00	\$0.00	\$0.00	\$0.00
Schoolwide Pool	\$6,434,374.33	\$6,062,140.20	\$5,527,736.22	\$534,403.98
Title I.C	\$0.00	\$0.00	\$0.00	\$0.00
Title I.D - LEA	\$0.00	\$0.00	\$0.00	\$0.00
Title II.A	\$0.00	\$0.00	\$0.00	\$0.00
Title III Immigrant	\$0.00	\$0.00	\$0.00	\$0.00
Title III-EL	\$0.00	\$0.00	\$0.00	\$0.00
Title IV.A	\$0.00	\$0.00	\$0.00	\$0.00
Title V.B	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$6,444,374.33			

[Distribution of Expenditures by Funding Source](#)

By submitting this Final Expenditure Report, I certify to the best of my knowledge and belief that the request is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims, or otherwise. In addition, I certify that the Federal funds requested have been spent and are being requested on a reimbursement basis in accordance with the Cash Management Improvement Act (2 CFR Part 200.305) for the purpose and condition of the grant or agreement.

Submit

Save Comments

FER Grid Print

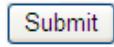
The Distribution of Expenditures by Funding Source details the total expenditures for each ESEA program. Additionally, it describes the funding sources from which the expenditures reported under an ESEA program were made. The characteristics of transferability and the Schoolwide Pool result in funds being expended under one program but paid from another program's funding sources.

Distribution of Expenditures by Funding Source

	TI.A	TI.C	TI.D-LEA	TII.A	TIII-Imm	Title III-EL	Title IV.A	Title V.B	Other Schoolwide Pool	FER Program Totals
TI.A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SW Pool	\$441,927.88	\$0.00	\$0.00	\$48,221.94	\$0.00	\$0.00	\$30,554.33	\$0.00	\$5,541,436.05	\$6,062,140.20
TI.C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TI.D-LEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TII.A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIII-Imm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Title III-EL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Title IV.A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Title V.B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TI.A Blended	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Source	\$441,927.88	\$0.00	\$0.00	\$48,221.94	\$0.00	\$0.00	\$30,554.33	\$0.00	\$5,541,436.05	\$6,062,140.20

TERMINOLOGY SECTION

- **Buttons (commands or links to other pages)**

-  - calculates the maximum amount district/LEA may charge to Indirect Costs category. This is an optional reimbursement for expenditures not otherwise included in the budget. It is calculated by multiplying total direct costs for salaries, employee benefits, purchased services, materials, and supplies by the LEAs restricted indirect cost rate.
-  - displays errors and/or warnings (see detailed description in alpha list below).
-  -displays a report, in a separate window, that shows a summary of all expenditures for all ESEA grants.
-  - saves changes without moving to a different page. Changes will be saved even if there is an error in the data that will not let the final version be submitted. One exception would be if a non-numeric value or negative amount is put in a numeric field.
-  —submits Final Expenditure Report.
-  - displays a report, in a separate window, that shows all the payments previously received through payment request.
- [Distribution of Expenditures by Funding Source](#) - displays the funding source of expenditures submitted in the FER

- **Cash Management and Improvement Act (CMIA)** requires that funds be on reimbursement or interest on funds must be repaid to the federal government.
- **District/LEA Comment**—allows district/LEA to enter comments up to 1,000 characters. This can be done any time prior to submission of the Budget Applications/Payment Requests/Final Expenditure Reports. DESE will be able to view, but not change, these comments.
- **DESE Comment**—allows DESE staff to enter comments. District/LEA should check both the approved or disapproved Budget Applications/Payment Requests/Final Expenditure Reports for DESE Comments.
- **Distribution of Expenditures by Funding Source** - Each column of the grid represents a funding source from which funds were expended for one of the ESEA Consolidated programs. All ESEA funding sources will display by default. There will also be an Other Schoolwide column that represents all other funding sources from which expenditures were made as a result of non-ESEA grants contributing to the Schoolwide Pool.
- **District Contact**—populated from Core Data Screen 3.
- **Edits**—the errors and warnings will be displayed via a red EDITS button on the page. When the EDITS button is clicked, a separate page will pop up showing a description of the errors and warnings. If Hard Errors exist (messages coded “E”), if Warning Errors appear (messages coded “W”)
- **Final Expenditure Report (FER)**—used to indicate the amount of funds actually expended in various categories. The FER is also used as the **final payment request** for the grant.
- **Function Codes**— A function code designates an action or purpose for which expenditure is made. Function codes are described in the School Finance “Missouri Financial Accounting Manual”. Each program will specify which codes are valid in their grant.
- **Funds Available**—maximum amount available for the grant including carryover funds (if applicable) from prior year.

- **Grant Summary page**—this page displays summary information concerning the Budget Applications, Payment Requests, and Final Expenditure Reports, including each version and its status, for a specific grant. This page also displays the Department’s Fiscal and Program contact information as well as the district/LEA contact information for the chosen grant.
- **Grant Version**—title indicates the phase of a Budget Application, Payment Request or Final Expenditure Report.
 - **Initial**—indicates the original version.
 - **Revision**—will have the word Revision with a number behind it indicating which revision.
- **Grid Comparison Report** displays both the current and the last approved Budget or FER for a selected grant. This report is necessary to provide a way for the district/LEA to compare the grids for both the Budget Application and the Final Expenditure Report. The most recent two sets of Budget or FER figures will always be displayed.
- **Indirect Cost Rate**—a rate that may be used for costs incurred for common or joint purposes. A district/LEA is not required to budget money toward Indirect Costs. The district/LEA may use an amount less than or equal to the maximum calculated amount. However, the FER Grand Total cannot exceed the maximum Funds Available. Only a district/LEA who have a Department certified Indirect Cost Rate may claim Indirect Costs.
- **Object Codes**— An object code describes the service or commodity obtained as a result of a specific expenditure. Object codes are described in the Department’s School Finance “Missouri Financial Accounting Manual”. All programs use the same Object Codes in ePeGS.
- **Show/Hide hyperlinks:**
 - **Show**—displays list of Budget Applications, Payment Requests, 9/30 Report or Final Expenditure Reports.
 - **Hide**—hides the list of Budget Applications, Payment Requests, 9/30 Report or Final Expenditure Reports.
- **Sidebar Menu:**
 - ePeGS utilizes a navigation system which is located on the left side of the screen.
 - This menu can be collapsed by:
 - clicking top arrow ▶
 - This menu can be partially collapsed by clicking on section arrows ▼
- **Submittal and Approval**—this page is used to submit the Budget Application, Payment Request or Final Expenditure Report.
- **Web Log in**—DESE internet page where users enter User ID and Password in order to gain access to the Funding Application. Unauthorized Users may view the application by logging in as a Public User.