



## Final Expenditure Report (FER)

At the conclusion of grant activities, recipients are required to submit a Final Expenditure Report (FER) that details how the funds were spent. This report can be filed online through EOE Grants. Recipients should submit the FER within sixty (60) days of the grant's end date. It is essential for grant recipients to reconcile all figures with their city auditor, town accountant, or agency business manager before filing the report. We expect a high-level summary to be uploaded, where we can easily identify how funds were spent. You may also include any invoices or supporting documentation alongside your high-level summary.

Please note that the FER will generate an error message if any reported line item exceeds \$100 or 10% of the line amount (whichever is greater) or if it exceeds \$10,000 of the approved budget. In such cases, an amendment must be filed before starting your FER.

### Amendment

Amendments are required when:

1. there is any significant change in program objectives; or
2. there is any increase or decrease in the total amount of the grant; or
3. an increase in a line of the budget exceeds \$100 or 10% of the line (whichever is greater), or exceeds \$10,000.

Amendments are not required when:

1. there is no significant change in program objectives;
2. there is no increase or decrease in the total amount of the grant; and
3. an increase in a line of the budget is less than or equal to \$100 or 10% of the line (whichever is greater), and does not exceed \$10,000.

Reference your Grant Award Notice (GAN) for the final reimbursement date when submitting your FER.