

Reporting Requirements

Grant Management

Accepting a Grant Award

- ▶ Subgrantee accepts a new grant award by submitting signed Grant Assurances
- ▶ Detailed reporting requirements, with both procedures and forms are provided to subgrantee as part of the Award Documents:
 - ▶ For grants managed on Grant Portal; subgrantee will not have 'manage' access to the Grant Portal until the signed Grant Assurances are received KGGP.
 - ▶ Refer to reporting requirements packet for the specific report due dates of each grant award



Reporting Requirements

- ▶ Subgrant Award Report (VOCA only)
- ▶ EEOP Certification
- ▶ Five Most Highly Compensated Officers Form
- ▶ Financial Status Report (FSR)
- ▶ Statistical Report
- ▶ Narrative Report
- ▶ Performance Measurement Tool (PMT) (JAG, RSAT & JRJ)
- ▶ Projection of Final Expenses
- ▶ Equipment Inventory Form

Subgrant Award Report (VOCA Only)

- ▶ Read detailed instructions included within the Reporting Requirements
- ▶ Answer all questions



CERTIFICATION FORM
Compliance with the Equal Employment Opportunity Plan (EEOP) Requirements

★ Type or print Grant Project Number Here

Please read carefully the Instructions (see below) and then complete Section A or Section B or Section C, not all three.

Recipient's Name:		DUNS Number:	
Address:			
Grant Title:	Grant Number: Leave blank	Award Amount:	
Name and Title of Contact Person:			
Telephone Number:	E-Mail Address:		
Section A—Declaration Claiming Complete Exemption from the EEOP Requirement			
<i>Please check all the following boxes that apply:</i>			
<input type="checkbox"/> Recipient has less than fifty employees.	<input type="checkbox"/> Recipient is an Indian tribe.	<input type="checkbox"/> Recipient is a medical institution.	
<input type="checkbox"/> Recipient is a nonprofit organization.	<input type="checkbox"/> Recipient is an educational institution.	<input type="checkbox"/> Recipient is receiving an award less than \$25,000.	
I, _____ [responsible official], certify that _____ [recipient] is not required to prepare an EEOP for the reason(s) checked above, pursuant to 28 C.F.R. § 42.302. I further certify that _____ [recipient] will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services.			
Print or Type Name and Title		Signature	Date
Section B—Declaration Claiming Exemption from the EEOP Submission Requirement and Certifying That an EEOP Is on File for Review			
<i>If a recipient agency has fifty or more employees and is receiving a single award or subaward of \$25,000 or more, but less than \$500,000, then the recipient agency does not have to submit an EEOP to the OCR for review as long as it certifies the following (42 C.F.R. § 42.305):</i>			
I, _____ [responsible official], certify that _____ [recipient], which has fifty or more employees and is receiving a single award or subaward for \$25,000 or more, but less than \$500,000, has formulated an EEOP in accordance with 28 CFR pt. 42, subpt. E. I further certify that within the last twenty-four months, the proper authority has formulated and signed into effect the EEOP and, as required by applicable federal law, it is available for review by the public, employees, the appropriate state planning agency, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice. The EEOP is on file at the following office: _____ [organization]. _____ [address].			
Print or Type Name and Title		Signature	Date
Section C—Declaration Stating that an EEOP Short Form Has Been Submitted to the Office for Civil Rights for Review			
<i>If a recipient agency has fifty or more employees and is receiving a single award or subaward of \$500,000 or more, then the recipient agency must send an EEOP Short Form to the OCR for review.</i>			
I, _____ [responsible official], certify that _____ [recipient], which has fifty or more employees and is receiving a single award of \$500,000 or more, has formulated an EEOP in accordance with 28 CFR pt. 42, subpt. E, and sent it for review on _____ [date] to the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.			
Print or Type Name and Title		Signature	Date

OMB Control No. 1121-0340 Expiration Date: 05/31/2014

EEOP Certification

- A completed EEOP Certification Form is required to open any project funded with federal dollars
- Complete the top 5 lines and then the Section applicable to the subgrant agency

★ When completing, please write the Grant Project Number on the top, right-hand corner and leave the “Grant Number” field blank.

KANSAS GOVERNOR'S GRANTS PROGRAM
LONDON STATE OFFICE BLDG, ROOM 304 N, 900 SW JACKSON, TOPEKA, KS 66612

FIVE MOST HIGHLY COMPENSATED OFFICERS

1. NAME OF SUBGRANTEE AND ADDRESS OF THE <u>PRIMARY PLACE OF PERFORMANCE</u> FOR GRANT PROJECT (<u>must include Zip+4 data</u>)	2. GRANT PROJECT NUMBER
	3. SUBGRANTEE DUNS NUMBER <hr style="border: 1px solid red;"/>
4. GRANT AWARD AMOUNT	5. PHONE NUMBER

6. NAME AND TITLE OF AUTHORIZED CERTIFYING OFFICIAL

7. In the subgrantee's preceding fiscal year, did the subgrantee receive
(i) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); **AND**
(ii) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act (and subawards)?

Yes
No

8. Does the public have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

Yes
No

9. IF the answer to question number 7 is "Yes" AND the answer to question number 8 is "No," then the subgrantee must provide the following most highly compensated data:

	Name ¹	Total Compensation ²
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____

¹ Provide the names of each of the five most **highly** compensated executives for the subgrantee's preceding completed fiscal year.

² "Total compensation" is defined as the cash and noncash dollar value earned by the executive during the subgrantee's preceding fiscal year and includes the following (for more information see 17 CFR 228.402(c)(2)):

- (i) Salary and bonus.
- (ii) Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS 123R.
- (iii) Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
- (iv) Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.
- (v) Above-market earnings on deferred compensation which is not tax-qualified.
- (vi) Other compensation, if the aggregate value of all such other compensation (e.g., severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the executive exceeds \$10,000.

Approved by the Governor's Grants Program: _____ Date: _____

Five Most Highly Compensated Officers

A completed Five Most Highly Compensated Officers report is required to open any project funded with federal dollars.

Please complete agency information in questions 1 through 6. *Note that the address provided in Box 1 is for the project's Primary Place of Performance and **must** contain a full **9**-digit zip code.

Please read and complete the remainder of the report.

Financial Status Report (FSR)

Submit via the grant portal per applicable due date at the end of each reporting period.

Financial Status Report - Sample Grant December 1-31, 2007							
Budget Category	Approved Budget (Total Project)	Period Expend. (Federal Funds)	Period Expend. (Non-Federal Funds)	To Date Expend. (Federal Funds)	To Date Expend. (Non-Federal Match Funds)	Obligations (Total Project)	Funds Remaining (Total Project)
A. Personnel Expenditures	32000	<input type="text" value="0"/>	<input type="text" value="0"/>	0	0	<input type="text" value="0"/>	32000
B. Fringe Benefit Expenditures	9061	<input type="text" value="0"/>	<input type="text" value="0"/>	0	0	<input type="text" value="0"/>	9061
C. Travel/Training Expenditures	2820	<input type="text" value="0"/>	<input type="text" value="0"/>	0	0	<input type="text" value="0"/>	2820
D. Supplies and Communications Expenditures	4100	<input type="text" value="0"/>	<input type="text" value="0"/>	0	0	<input type="text" value="0"/>	4100
E. Facility Cost Expenditures	0	<input type="text" value="0"/>	<input type="text" value="0"/>	0	0	<input type="text" value="0"/>	0
F. Equipment Expenditures	1000	<input type="text" value="0"/>	<input type="text" value="0"/>	0	0	<input type="text" value="0"/>	1000
G. Contractual Services Expenditures	0	<input type="text" value="0"/>	<input type="text" value="0"/>	0	0	<input type="text" value="0"/>	0
H. Other Expenditures	0	<input type="text" value="0"/>	<input type="text" value="0"/>	0	0	<input type="text" value="0"/>	0
I. Total Expenditures	48981	0	0	0	0	0	48981

Financial Status Reports

- ▶ Regardless of whether agency's accounting system is on a cash or accrual basis:
 - ▶ Period Expenditures = Cash Outlays
 - ▶ Cannot include accrued expenses
 - ▶ Obligations column – is for the purpose of reporting accrued expenses. Must be paid for within 30 days after the end of the grant project period.

Financial Status Reports

- ▶ **All FSRs must be supported by an “audit trail”**
 - ▶ Reported expenditures should reconcile to the accounting reports
 - ▶ Each grant award must have unique funding codes to track separately from all other funds
 - ▶ Any deviation from the accounting records should be explained in the “Notes” section



Corrections to Financial Status Reports

- ▶ **Corrections should be made in the month the correction occurs**
 - ▶ if expense is misreported, revise the month in which the error occurred
 - ▶ if expense was reallocated through an adjusting entry, include the expense in the month of the journal adjustment with an explanation in the “Notes” box of the FSR
 - ▶ no line item should have a negative balance
 - ▶ all supporting documentation for the FSR should be retained with the grant file. This includes General Ledger, time and activity records, pay stubs, complete invoices and proof of payments.

Financial Status Report

Notes Section

Budget Category	Approved Budget (Total Project)	Period Expend. (Federal Funds)	Period Expend. (Non-Federal Funds)	To Date Expend. (Federal Funds)	To Date Expend. (Non-Federal Match Funds)	Obligations (Total Project)	Funds Remaining (Total Project)
A. Personnel Expenditures	21303	1063	223	13666	3743	0	3894
B. Fringe Benefit Expenditures	1227	81	0	1043	0	0	184
C. Travel/Training Expenditures	0	0	0	0	0	0	0
D. Supplies and Communications Expenditures	0	0	0	0	0	0	0
E. Facility Cost Expenditures	0	0	0	0	0	0	0
F. Equipment Expenditures	0	0	0	0	0	0	0
G. Contractual Services Expenditures	0	0	0	0	0	0	0
H. Other Expenditures	0	0	0	0	0	0	0
I. Total Expenditures	22530	1144	223	14709	3743	0	4078

Notes:

To Date Expenditures: DV Federal: \$13,824 DV Match: \$227 SA Federal: \$885 SA Match: \$3,516

For VOCA Subgrantees:
Breakdown of year-to-date expenditures in priority areas for Federal and Non-Federal Match funds.

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Statistical/Narrative Data

- ▶ Evaluate data requirements at beginning of grant project period
- ▶ Review Performance Measures outlined in the solicitation
- ▶ Implement procedures immediately to collect any data not already collected by agency
- ▶ Make staff aware of goals and objectives for each specific grant project
- ▶ Know which grants require agency wide data vs. grant project-specific data



Statistical/Narrative Reporting

- ▶ Read Instructions / Follow Instructions
- ▶ Answer all questions – even if the answer is 0
- ▶ Narrative should address how the agency is doing with their goals and objectives
- ▶ Use narrative reports to brag about the project
- ▶ Retain all supporting documentation



Performance Measurement Tool

- ▶ Only JAG, RSAT, and JRJ grants are required to submit this report
- ▶ PMT is submitted on a Federal website
- ▶ KGGP will contact subgrantees with sign-on information for the report



KANSAS GOVERNOR'S GRANTS PROGRAM

LANDON STATE OFFICE BLDG, ROOM 304 N, 900 SW JACKSON, TOPEKA, KS 66612

PROJECTION OF FINAL EXPENDITURES

Date

Check your reporting requirements packet for due date.

Name of Subgrantee Organization: _____

Grant Project Number: _____

Name of Individual Completing Form: _____

Phone Number of Individual Completing Form: _____

1. Grant Award Amount (Federal Portion): _____

2. Expenditures Reported First **Three** Quarters: _____
(Federal Portion)

3. Projected **Fourth** Quarter Expenditures: + _____
(Federal Portion)

4. Total Expenditures (Federal Portion): = _____

5. Funds Remaining (Federal Portion): (line 1 minus line 4) _____

Please provide the most accurate information possible. The subgrantee will not be held to these figures if actual fourth quarter expenditures exceed projections, nor will the subgrantee be penalized in subsequent years if projections reflect funds remaining at the completion of the grant project period. **If the subgrantee is planning a budget revision request, the proposed revisions should be taken into consideration when completing this form.**

Entered by the Governor's Grants Program:

Date:

Projection of Final Expenditures

Make sure you have the due date on your calendar.



- Project anticipated expenditures over remaining 3 months of project.
- Consider pending or planned budget revision requests.
- If circumstances occur during the remainder of grant project that affect the projections, please submit a revised report.

EQUIPMENT INVENTORY FORM
DUE WITHIN 30 DAYS OF PAYMENT DATE

Subgrantees are required to fill out this form if equipment is purchased with any grant funds. Any equipment purchase must be approved as part of the grant award. The definition of equipment is assets with a useful life of one year or more and a cost of \$500 or more. This form must be submitted within 30 days of payment of the equipment. A copy also should be retained in the subgrantee's grant file.

Name of Subgrantee Organization: _____
 Grant Project Number: _____
 Name and Phone Number of Individual Completing Form: _____
 Description of Equipment: _____
 Quantity Purchased: _____
 Serial (or other identification) Number: _____
 Source of the Equipment: _____
 Identification of Who Holds the Title: _____
 Acquisition Date: _____ Paid Date: _____
 Location of Equipment: _____
 New/Used (circle one) Equipment on Date of Purchase. If Used, Condition of Equipment: _____

Total Purchase Cost of Equipment:	\$ _____		
Cost Charged to Grant Project:	\$ _____	Grant Project Percentage of Total Cost:	_____ %
Federal Funds:	\$ _____	Federal Portion of Cost Charged to Grant Project:	_____ %
Non-Federal Match:	\$ _____	Non-Federal Match Portion of Cost Charged to Grant Project:	_____ %

EXAMPLE:

Total Purchase Cost of Equipment:	\$1,500		
Cost Charged to Grant Project:	\$1,000	Grant Project Percentage of Total Cost:	67%
Federal Funds:	\$800	Federal Portion of Cost Charged to Grant Project:	80%
Non-Federal Match:	\$200	Non-Federal Match Portion of Cost Charged to Grant Project:	20%

The subgrantee agrees that equipment purchased through this grant project will continue to be used for the purpose it was purchased for as long as needed, whether or not the grant project continues to be supported by this grant program. Further, the subgrantee assures that services provided which utilize the equipment purchased by this grant project will continue to be reported to the Governor's Grants Program annually for as long as the equipment is used.

Entered by the Governor's Grants Program: _____ Date: _____

Equipment Inventory Form

- Equipment is defined as assets with a useful life of one year or more and a purchase cost of \$500 or more.
- The Equipment Inventory Form must be submitted within 30 days of payment.
- It is subgrantee's responsibility to purchase American-made products or maintain documentation to demonstrate that research was conducted to find and purchase American-made products.
- Subgrantees must maintain internal inventory records of equipment purchased.
- Equipment purchased with grant funds must continue to be utilized for the purpose in which it was purchased, even after the conclusion of the grant project.
- Subgrantee must follow "Disposal Procedures" prior to disposing of equipment.

Other Reporting Information

- ▶ **Late or Incomplete Report-** Required reports must be received by 11:59 p.m. on the date that it is due
- ▶ **Agency and Staff Changes-** notify the KGGP in writing within 10 days of any staff, address, or phone number changes
- ▶ **Requesting Extensions-** Subgrantee may request an extension to submit late reports. The written request needs to be sent prior to the report due date