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
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.
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 though 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.

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### Five Most Highly Compensated Officers

1. **NAME OF SUBGRANTEE AND ADDRESS OF THE PRIMARY PLACE OF PERFORMANCE FOR GRANT PROJECT (must include Zip+4 data)**
2. **GRANT PROJECT NUMBER**
3. **SUBGRANTEE DUNS NUMBER**
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) 90 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 170.323 (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** | **Total Compensation**
   --- | ---
   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 non-cash dollar values earned by the executive during the subgrantee's preceding fiscal year and includes the following (for more information see 21 CFR 202.3(k)(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 accrual 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., insurance, 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: ____________________________
**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

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Approved Budget (Total Project)</th>
<th>Period Expend. (Federal Funds)</th>
<th>Period Expend. (Non-Federal Funds)</th>
<th>To Date Expend. (Federal Funds)</th>
<th>To Date Expend. (Non-Federal Match Funds)</th>
<th>Obligations (Total Project)</th>
<th>Funds Remaining (Total Project)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Personnel Expenditures</td>
<td>32000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>32000</td>
<td></td>
</tr>
<tr>
<td>B. Fringe Benefit Expenditures</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>9061</td>
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</tr>
<tr>
<td>C. Travel/Training Expenditures</td>
<td>2820</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>2820</td>
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</tr>
<tr>
<td>D. Supplies and Communications</td>
<td>4100</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>4100</td>
<td></td>
</tr>
<tr>
<td>E. Facility Cost Expenditures</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>F. Equipment Expenditures</td>
<td>1000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1000</td>
<td></td>
</tr>
<tr>
<td>G. Contractual Services Expenditures</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
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<tr>
<td>H. Other Expenditures</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>I. Total Expenditures</td>
<td>48981</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>48981</td>
<td></td>
</tr>
</tbody>
</table>

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**Kansas Governor’s Grants Program**
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.
### Budget Category Breakdown

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

**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.
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
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.

Check your reporting requirements packet for due date.
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.

Subgranttee 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.