

FINANCIAL GRANT ASSURANCES

KANSAS GOVERNOR'S GRANTS PROGRAM

FEBRUARY 2024



Financial Grant Assurances

PRESENTED BY
JILL STEWART, FINANCIAL OFFICER

Agenda

Getting Started

Grant Assurances

Documentation and
Compliance Reviews



Getting Started

Overarching Goal is to Demonstrate Subgrantee Compliance

- Grantee is responsible to the federal awarding agency to ensure Subgrantees are in compliance with ALL grant assurances
- In the event of an audit, both the Grantee and the Subgrantee must be able to understand and explain all Subgrantee activities by providing appropriate documentation
- Importance of understanding applicable Grant Assurances

***Written Policies and Procedures**

Getting and Staying Organized



Due dates and reminders



Staff changes



Review all forms/reports



Data collection methods

Managing Supporting Documentation

General Ledger	<i>Signed</i> Time and Activity Records	Activity logs/times worked on a case
Receipts, purchase orders, invoices	Travel logs	Copies of checks and payroll records
Database printouts	Intake forms	Case numbers
Phone logs	Survey results	Evidence of meetings and trainings
	Any other relevant support	



Grant Assurances

SAM and Unique Entity Identifier

- Shall maintain an active registration status in the U.S. System for Award Management (SAM) at www.sam.gov
 - Free to create and maintain
- Shall provide the KGGP with the Subgrantee's unique entity identifier used to maintain SAM registration (12 characters) and full 9-digit zip code

***A lapse will result in suspended payments**

Reporting Requirements

- Compliance with all reporting requirements of the federal awarding agency and the Kansas Governor's Grants Program (KGGP)
- Reporting Requirements are a part of the Award Documents
- Evaluative, Statistical, Narrative/ Anecdotal, Financial
 - AND shall establish written procedures for reporting***
- Subject to change if necessary

***Financial Status Reports due each month to report expenditures incurred in the preceding month**

Time and Activity



Daily time and activity records

Must account for 100% of staff time, regardless of grant-funded percentage; exempt or non-exempt

Must reflect actual activities performed and actual time spent for activities



Time and activity records kept **and compiled** in the Subgrantee's administrative files



Must be signed by both the employee *and* a supervisor as certification to accuracy

Outside employees and contractual work



Payroll must reflect time distribution in each pay period

Time and Activity

- Subgrantees must allocate salary and wage expenses based on documented activity records for each grant-funded position.

- ***Both Personnel file and approved grant budget must reconcile to amounts and effective dates of salaries/wages being paid**



Budgets may be prepared based on estimated/projected percentages of time to be devoted to a grant project, however....



Actual personnel expenses charged shall be adjusted as needed during each pay period to ensure that allocations are supported by activity records for the corresponding pay period.

Procurement Practices

- Must follow agency's purchasing policy and procedures and those of the Federal Awarding Agency, ensuring compliance with the stricter of the two
- Noncompetitive procurement ('sole source') may only be utilized if the Subgrantee has demonstrated and documented that all noncompetitive practice conditions of the federal awarding agency are met
- Refer to the resources and links provided in the Grant Assurances

Accounting

- Separation of each specific grant award's funds from all other Subgrantee funds
- Supporting documentation required for all grant charges
 - evidence on payroll, purchase orders, invoices, contracts, employee travel reimbursement forms, convening meetings, trainings, agendas, minutes, participant lists, compilation of evaluations from trainings, etc.
- Financial and administrative rules specific to the federal awarding agency
- Administrative requirements, cost principles, and audit requirements set forth in the Federal Office of Management and Budget (OMB) Uniform Guidance for Federal Awards, 2 C.F.R. Part 200
 - <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>

Allowable Costs

- All costs allocated to the project must be consistent with:
 - Federal OMB Uniform Guidance for Federal Awards, 2 CFR Part 200, Subpart E
 - Federal Awarding Agency Guidance, per Grant Assurances
 - Grant Solicitation
 - Grant Assurances
 - Approved Application
- **Costs must be reasonable, allocable, and necessary to project's success**

Indirect Costs

- Any indirect cost rate applied to the subgrant project will be approved by KGGP prior to the application of indirect costs against project expenditures
- Compliance with Federal OMB Uniform Guidance, Section 200.414

Program Income, if applicable

- All income generated as a result of the subgrant award shall be program income
- Any program income must be accounted for and used for purposes under the conditions applicable to grant project
- Must follow applicable federal requirements and OMB Uniform Guidance for Federal Awards
- Receipt and expenditure must be reported to KGGP quarterly on a Program Income/ Expenditure Report

Audit Requirements

- Compliance with organizational audit requirements of Federal OMB Uniform Guidance, 2 C.F.R. Part 200, Subpart F
- Financial statements must be accessible by the public
- Forward to KGGP a copy of the audit report(s) and IRS 990 related to the expenditure of subgrant funds, including the Single Audit Report if one is completed, *no later than nine months* following the end of the fiscal period being audited
- Shall include the expenditure of subgrant funds in the Schedule of Expenditures of Federal Awards (SEFA)

Audit Requirements

- Must be conducted by an *independent* certified public accountant (CPA) – not involved in regular agency operations
- Must be conducted in accordance with generally accepted auditing standards (GAAS) of the financial statements prepared in accordance with generally accepted accounting principles (GAAP)
- Licensed by the State(s) in which they operate
- Resources to verify credentials:
 - Request the firm to provide their most recent Peer Review Report
 - Kansas Board of Accountancy
 - <https://ksboa.kansas.gov/verify-license/search-firm>
 - <https://ksboa.kansas.gov/board-information/contact-other-boards>

Records

- Grant reports, financial, supporting documentation, statistical records, etc.
- Subject to inspection, review, and audit by state and federal personnel
- Five-year retention following closeout of grant award

Equipment

Equipment Inventory Report
submitted within 30 days of payment

- \$5,000 cost-per-unit threshold

Continue to be used for the intended
purpose

Refer to reporting requirements
regarding disposition of equipment

Food and/or Beverage

Shall not use any portion of these funds, directly or indirectly, to purchase food and/or beverage for any meeting, conference, training, or other event

This does not apply to direct payments of per diem amounts to grant-funded staff in a travel status under the Subgrantee's travel policy

GSA rates:

- www.gsa.gov/travel/plan-book/per-diem-rates



Documentation and Compliance Reviews

Sample Budget

Application

Introduction	General Info.	Budget	Attachments	Submit				
Personnel	Benefits	Travel	Supplies	Facility	Equipment	Contractual	Other	Summary

Budget: Personnel Verification

Use the tabs above to navigate through the application process.

▶ Indicates required information

Title:	Advocate
Position Status:	Existing
Dollar Amount:	\$24,905
Description:	\$21.50/hour with anticipated 2.5% pay raise effective January 1st: (21.50 x 1040 hrs) + (22.04 x 1040 hrs) = 45,282 x 55% of time on project = 24,905

Sample Activity Record

DATES OF PAY PERIOD _____ EMPLOYEE SIGNATURE / DATE _____ SUPERVISOR SIGNATURE / DATE _____

WEEK ONE

	Sunday/Monday			Tuesday			Wednesday			Thursday			Friday/Saturday			By Activity	
	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S	Total	% of
	o	o	o	o	o	o	o	o	o	o	o	o	o	o	o		
u	u	u	u	u	u	u	u	u	u	u	u	u	u	u			
r	r	r	r	r	r	r	r	r	r	r	r	r	r	r			
c	c	c	c	c	c	c	c	c	c	c	c	c	c	c			
e	e	e	e	e	e	e	e	e	e	e	e	e	e	e			
	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3		
HL	2.00	2.00	2.00													6.00	18.75%
CA		2.00														2.00	6.25%
SC																0.00	0.00%
IT																0.00	0.00%
AT										8.00			4.00			12.00	37.50%
PT																0.00	0.00%
TT							4.00						4.00			8.00	25.00%
OM																0.00	0.00%
LM																0.00	0.00%
GA								4.00								4.00	12.50%
TOTAL	2.00	4.00	2.00	0.00	0.00	0.00	4.00	4.00	0.00	8.00	0.00	0.00	8.00	0.00	0.00	32.00	100.00%
	Sunday/Monday Total			Tuesday Total			Wednesday Total			Thursday Total			Friday/Saturday Total				
	8.00			0.00			8.00			8.00			8.00				

HL=hotline coverage
 CA=court advocacy
 SC=support counseling
 IT=intake
 AT=attend training/workshop/presentation

PT=provide training/workshop/presentation
 TT=travel time
 OM=any meetings, includes conference calls
 LM=prepare letters/faxes/emails
 GA=general administrative duties

2-Week Summary:

Leave Hours	
Vacation	40.00
Sick	8.00
Discr. Day	
Comp Earn	
Comp Take	
Holiday	
Other	
Total:	48.00

	Week 1					Week 2					By Fund	
	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Hrs.	% of Time
Source 1	2.00	0.00	4.00	8.00	8.00	0.00	0.00	0.00	0.00	0.00	22.00	68.75%
Source 2	4.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	25.00%
Source 3	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	6.25%
	8.00	0.00	8.00	8.00	8.00	0.00	0.00	0.00	0.00	0.00	32.00	100.00%

Sample Compilation

	A	B	C	D	E	F	G
1							
2							
3	Funding Sources:		Source 1	Source 2	Source 3		
4	Position Title:	<u>Advocate</u>					
5		PPE 7-22-23	60.00%	33.00%	7.00%	100.00%	
6		PPE 8-5-23	36.50%	56.50%	7.00%	100.00%	
7		PPE 8-19-23	53.00%	34.67%	12.33%	100.00%	
8		PPE 9-2-23	68.75%	25.00%	6.25%	100.00%	
9		PPE 9-16-23	48.00%	20.00%	32.00%	100.00%	
10		PPE 9-30-23				0.00%	
11						0.00%	
12		Yr. Average	53.25%	33.83%	12.92%	100.00%	
13							
14							

Sample Grant Portal Financial Status Report

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	24,905	2,008	0	4,479	0	0	20,326
B. Fringe Benefit Expenditures	0	0	0	0	0	0	0
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			0		0	0	0

-- Sept, 2023

Sample General Ledger

	A	B	C	D	E	F	G
1	6515-24			Source 1			
2	Expense Code						
3	-500	Advocate	9/14/2023	(Staff Name)	DD	1,182.50	
4			9/28/2023	(Staff Name)	DD	825.60	
5		Total Advocate					2,008.10
6							
7	-502	FICA	9/14/2023		ACH #xx	90.46	
8			9/28/2023		ACH #xx	63.16	
9		Total FICA					153.62
10							
11	-503	Health					
12			9/1/2023	Blue Cross	check 101	249.17	
13		Total Health					249.17
14							
15	-510	Supplies					
16			9/12/2023	Office Max	check 132	30.00	
17		Total Supplies					30.00
18							
19							

***Must be able to produce a project-specific General Ledger for subgrant award expenditures**



DOCUMENT,

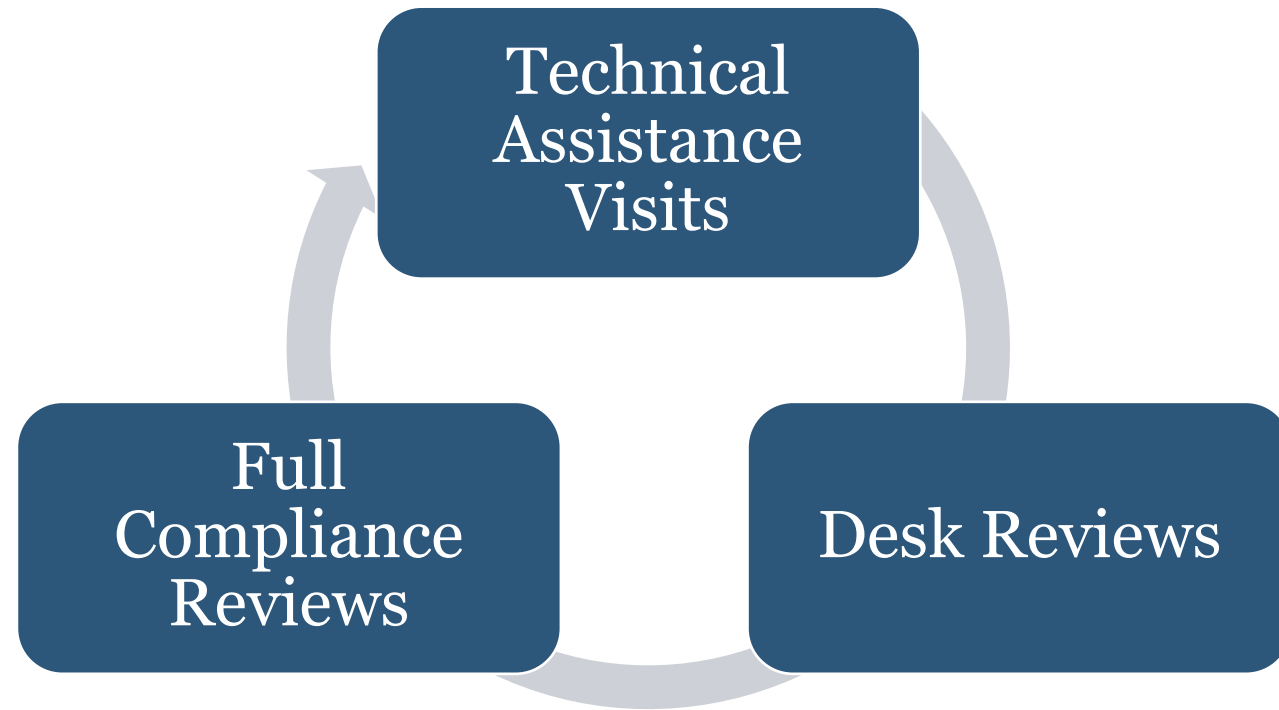
DOCUMENT,

DOCUMENT!

The KGGP and the Subgrantee must be able to understand and explain all Subgrantee activities

If it is not documented, it did not happen

KGGP Monitoring of Subgrantee Compliance





KANSAS GOVERNOR'S GRANTS PROGRAM GRANT PROJECT COMPLIANCE REPORT CHECKLIST

Please have the following information ready at the time of the site visit. If any of the information is in electronic format or is posted on a website, please forward to the Analyst prior to the review. Not all of the items may apply to the particular grant project. If the subgrantee is having a desk review, please submit all applicable documents. Contact the Analyst prior to the review if there are any questions about the information.

<input type="checkbox"/>	1.	Grant file for related grant(s) to be reviewed
<input type="checkbox"/>	3.	Subgrantee's policies and procedures for agency, including financial/accounting, purchasing, monitoring/evaluation, etc.
<input type="checkbox"/>		Grant Portal access policy, if applicable.
<input type="checkbox"/>	4.	Subgrantee's licensing or accreditation(s)
<input type="checkbox"/>	5.	Confidentiality policy, if changed from previous compliance review
<input type="checkbox"/>	6.	NONPROFIT ORGANIZATIONS ONLY
<input type="checkbox"/>		Board minutes for last three meetings
<input type="checkbox"/>		Articles of Incorporation
<input type="checkbox"/>		Bylaws, if changed from previous compliance review – MAKE A COPY
<input type="checkbox"/>		KCSDV accreditation documentation if domestic violence or sexual assault agency
<input type="checkbox"/>	7.	FACILITY
<input type="checkbox"/>		Any inspections of the facility
<input type="checkbox"/>	11.	MONITORING & EVALUATION STATUS
<input type="checkbox"/>		Information regarding process for compilation of statistical data and supporting backup documentation for <u>all</u> data reported on the grant, i.e. database records, queried reports, intake/discharge forms, phone logs, activity logs, etc.
<input type="checkbox"/>	12.	AUDIT & IRS FORM 990
<input type="checkbox"/>		Copies of any other compliance or audit reports that other funders provided; if the subgrantee program is under the umbrella of a larger organization, provide copies of findings/reports applicable to the program – MAKE A COPY
<input type="checkbox"/>	13.	FINANCIAL
<input type="checkbox"/>		Backup documentation for all expenses charged to the grant, including non-federal match expenditures if applicable, i.e. receipts, invoices, time and activity records, payroll information such as copies of payroll registers, etc.
<input type="checkbox"/>	14.	PROGRAM INCOME
<input type="checkbox"/>		Program income procedure, if applicable
<input type="checkbox"/>		Forfeiture procedure, if applicable
<input type="checkbox"/>	16.	PERSONNEL
<input type="checkbox"/>		Subgrantee's personnel policies and procedures regarding fringe benefits, overtime, vacation, holidays, travel, staff evaluations, nondiscrimination policies/complaints and how handled, etc.
<input type="checkbox"/>		Job descriptions for all grant funded positions
<input type="checkbox"/>		Applications/resumes for grant funded positions
<input type="checkbox"/>		List of all grant funded staff, job titles, start/end dates in positions, and number of hours worked per week – MAKE A COPY
<input type="checkbox"/>	19.	FACILITY COSTS
<input type="checkbox"/>		Lease agreement for facility if paid with grant funds
<input type="checkbox"/>	20.	EQUIPMENT
<input type="checkbox"/>		Lease agreements for equipment if paid with grant funds
<input type="checkbox"/>		Usage log for equipment
<input type="checkbox"/>	21.	CONTRACTUAL SERVICES
<input type="checkbox"/>		Contracts for contractual services

Use this checklist to
assist in preparing
documents to be
available

KGGP Website

Visit the KGGP website at
www.grants.ks.gov
for information on grant management.

- Grant Opportunities
- Resources – Managing a Grant Award*
- Resources – Civil Rights Information
- Kansas Academy for Victim Assistance (KAVA)

Thank you for attending the webinar!

**This webinar is just one opportunity to get your questions answered!
For questions regarding the agency's subgrant award contact the KGGP office.**

Contact Information

Kansas Governor's Grants Program

kggp@ks.gov

Voice: 785-291-3205

Fax: 785-291-3204

Primary Contact: KGGP Analyst contact information in grant award notice

[Financial Grant Assurances Training Link](#)