# REPORTING REQUIREMENTS

## KANSAS GOVERNOR'S GRANTS PROGRAM

FEBRUARY 2024

# Reporting Requirements

**PRESENTED BY**

LORI JENSEN, GRANTS SPECIALIST II

# 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 the subgrantee as part of the Award Documents.
- The award is not considered accepted by the subgrantee and open to ‘manage’ in the grant portal until the Grant Assurances and Civil Rights Compliance Form, if noted as a special condition, with relevant civil rights related documents are submitted to the Kansas Governor’s Grants Program (KGGP).
- Refer to Reporting Requirements document for the specific report due dates of each grant award.

# Getting and Staying Organized

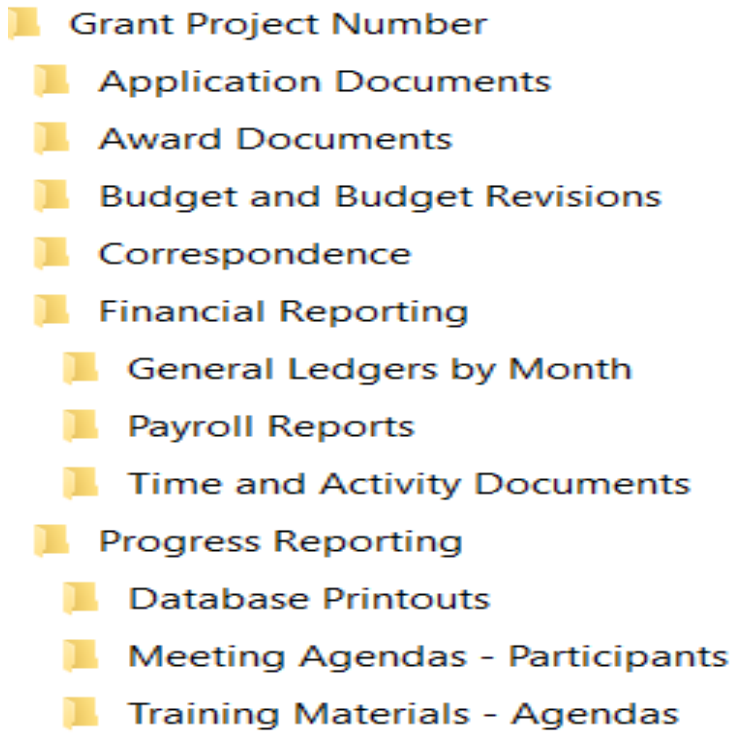
- Due dates and reminders
- Staff changes
- Review all forms/reports
- Data collection methods

# Managing Supporting Documentation

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

# Managing Grant Award and Documentation

Electronic File Example



# Managing the Budget

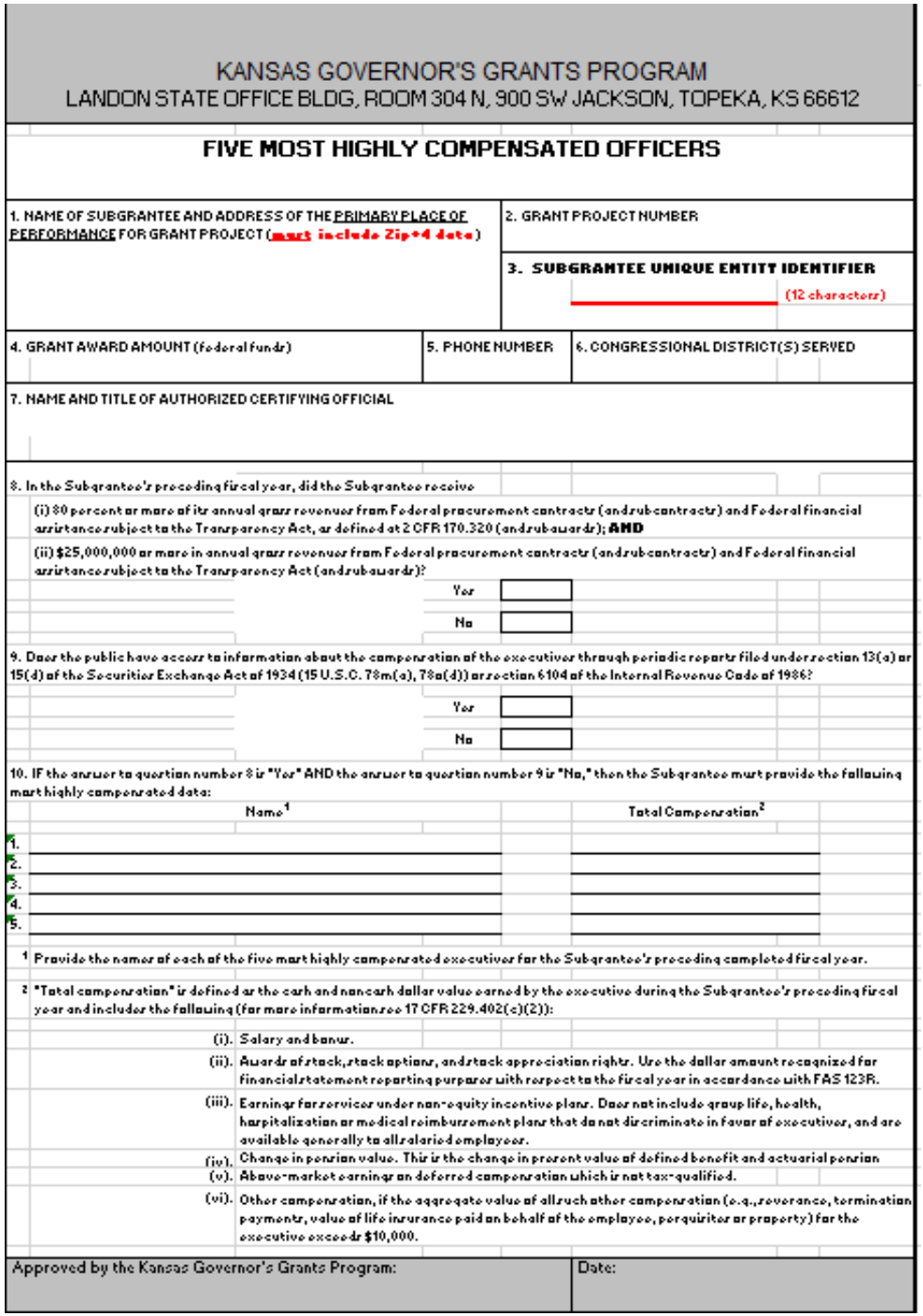
- Manage by line item.
- Do not wait to purchase large quantities of supplies or equipment.
- Submit revisions as you go!
  - Don't forget the justification letter!
- Submit revisions before the effective date of the change (if possible).
  - If not, then explain the delay and provide proposed effective date.
  - No requests accepted following the due date of the Projection of Final Expenditures.
    - Only considered if Subgrantee can demonstrate request meets exception criteria.

# Reporting Requirements

- Subgrant Award Report Form (VOCA only)
- Five Most Highly Compensated Officers Form
- Financial Status Report Form (FSR)
- Statistical Report Form
- Program Income/Expenditure Report Form (JAG only)
- Performance Measurement Tool (PMT) (JAG, SCIP, and VOCA only)
- Projection of Final Expenditures Report Form
- Narrative Report Form
- Equipment Inventory Form
- Agency Staff and Title Change Form

# Subgrant Award Report (VOCA Only)

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



KANSAS GOVERNOR'S GRANTS PROGRAM
LANDON 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 PRIMARY PLACE OF PERFORMANCE FOR GRANT PROJECT (must include Zip+4 data) | 2. GRANT PROJECT NUMBER<br>3. SUBGRANTEE UNIQUE ENTITY IDENTIFIER (12 characters) | |
|---|---|---|
| 4. GRANT AWARD AMOUNT (federal funds) | 5. PHONE NUMBER | 6. CONGRESSIONAL DISTRICT(S) SERVED |
| 7. NAME AND TITLE OF AUTHORIZED CERTIFYING OFFICIAL | | |

8. 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 ☐

9. 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 ☐

10. IF the answer to question number 8 is "Yes" AND the answer to question number 9 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 229.402(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 Kansas Governor's Grants Program: | Date: |
|---|---|

# Five Most Highly Compensated Officers

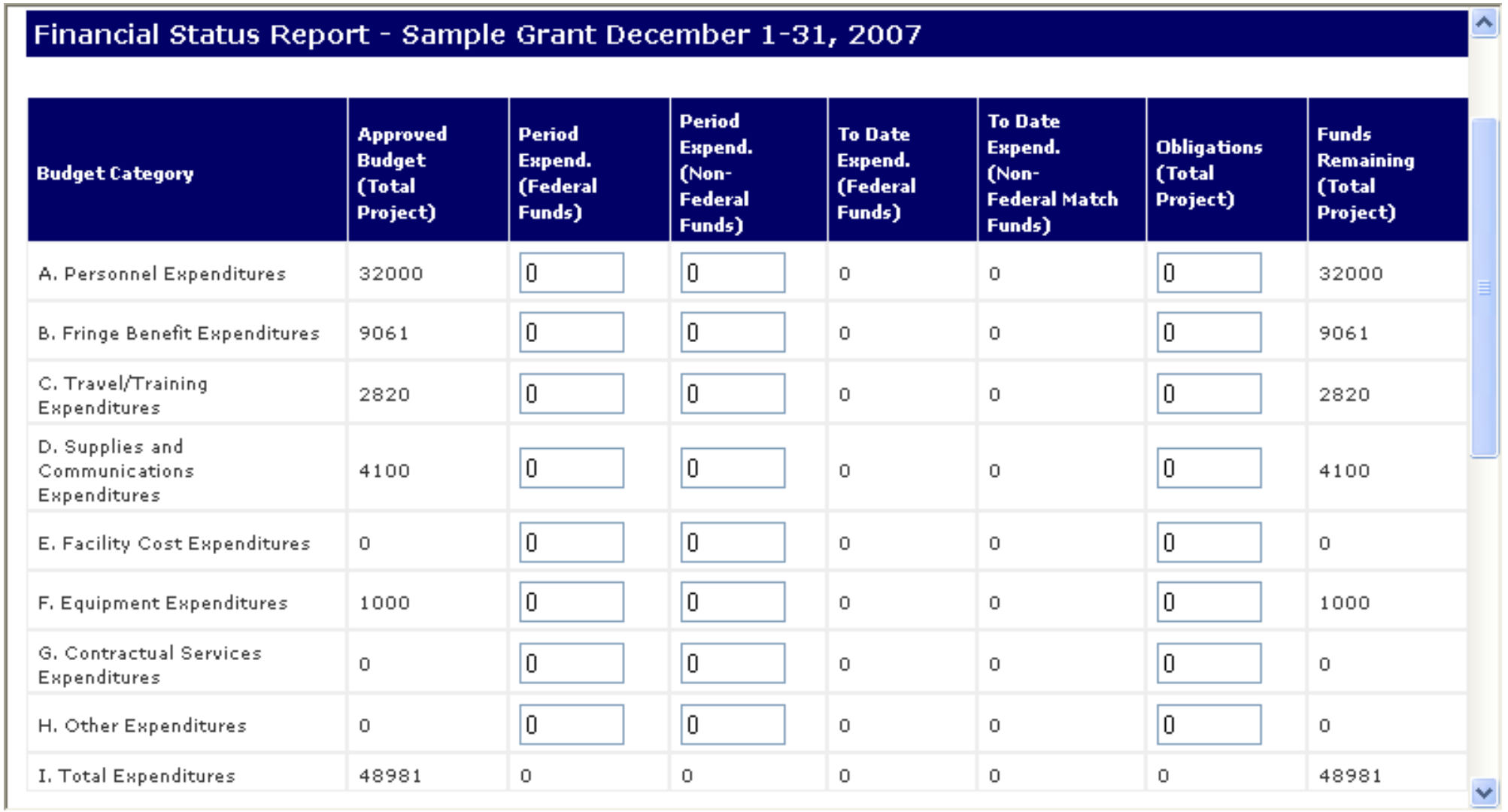
A completed Five Most Highly Compensated Officers report is required to open any project funded with federal dollars.

Please complete agency information in questions 1 though 7. *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 | 0 | 0 | 0 | 0 | 0 | 32000 |
| B. Fringe Benefit Expenditures | 9061 | 0 | 0 | 0 | 0 | 0 | 9061 |
| C. Travel/Training Expenditures | 2820 | 0 | 0 | 0 | 0 | 0 | 2820 |
| D. Supplies and Communications Expenditures | 4100 | 0 | 0 | 0 | 0 | 0 | 4100 |
| E. Facility Cost Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| F. Equipment Expenditures | 1000 | 0 | 0 | 0 | 0 | 0 | 1000 |
| G. Contractual Services Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| H. Other Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| I. Total Expenditures | 48981 | 0 | 0 | 0 | 0 | 0 | 48981 |

# Financial Status Reports (FSR)

Regardless of whether the 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.

# 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 FTE positions: .5

Approve | Deny | Send Message | Export CSV File | Exit

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

# 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.

# Statistical/Narrative Data

- Evaluate data requirements at beginning of grant project period.
- Review Performance Measures specified in your application.
- 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 meeting their goals, objectives, and activities as outlined in the approved application.
- Use narrative reports to brag about the project
- Retain all supporting documentation

# Performance Measurement Tool

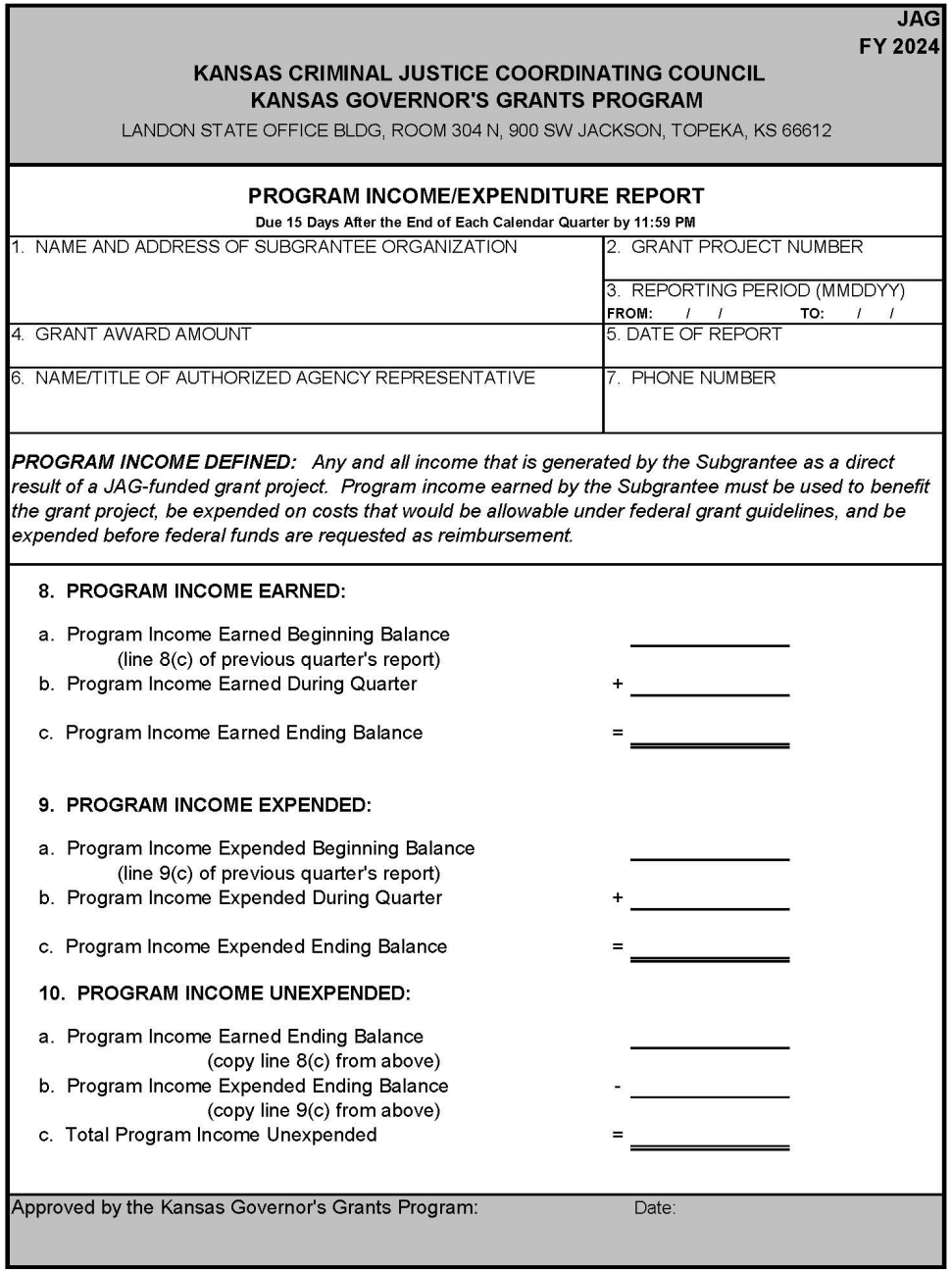
- Performance Measurement Tool (PMT) is the federal collection point for grant project statistical data.
- Must be submitted via the BJA Performance Tools website by the due date found in the Reporting Requirements document.
- Only JAG, SCIP, and VOCA grants are required to submit this report.
- The PMT website will generate an email notifying new Subgrantees with sign-on information for the website.
- Subgrantees can find the website address in the Reporting Requirements document.
- *There will not be automated Grant Portal reminders for this report – make sure these due dates are noted on your calendar.*

# Performance Measurement Tool

- Please be attentive to what is included on the report, that it is complete, and that the data is accurately reported for each quarter.
- Report data for each quarter, not cumulatively.
- Back-up documentation to support the data and narrative must be maintained in the Subgrantee's grant file and be readily available when requested.

# Performance Measurement Tool (JAG only)

- General Information: The "General Information/General Information Module" section will be identical for each quarterly report.
- Each report is unique to the Subgrantees project and depending how you answer the questions, other modules of the report will open for you to complete.
- If the Subgrantee revised the grant project budget, be sure to adjust the budget in the PMT.
- Please contact the Kansas Governor's Grants Program regarding contact information or profile updates.
- The primary contact for the JAG PMT report is Kim Gerety, kim.gerety@ks.gov.



JAG
FY 2024

KANSAS CRIMINAL JUSTICE COORDINATING COUNCIL
KANSAS GOVERNOR'S GRANTS PROGRAM
LANDON STATE OFFICE BLDG, ROOM 304 N, 900 SW JACKSON, TOPEKA, KS 66612

**PROGRAM INCOME/EXPENDITURE REPORT**
Due 15 Days After the End of Each Calendar Quarter by 11:59 PM

| 1. NAME AND ADDRESS OF SUBGRANTEE ORGANIZATION | 2. GRANT PROJECT NUMBER |
|---|---|
| | 3. REPORTING PERIOD (MMDDYY) FROM: / / TO: / / |
| 4. GRANT AWARD AMOUNT | 5. DATE OF REPORT |
| 6. NAME/TITLE OF AUTHORIZED AGENCY REPRESENTATIVE | 7. PHONE NUMBER |

***PROGRAM INCOME DEFINED:*** *Any and all income that is generated by the Subgrantee as a direct result of a JAG-funded grant project. Program income earned by the Subgrantee must be used to benefit the grant project, be expended on costs that would be allowable under federal grant guidelines, and be expended before federal funds are requested as reimbursement.*

**8. PROGRAM INCOME EARNED:**

a. Program Income Earned Beginning Balance (line 8(c) of previous quarter's report) _____
b. Program Income Earned During Quarter + _____
c. Program Income Earned Ending Balance = _____

**9. PROGRAM INCOME EXPENDED:**

a. Program Income Expended Beginning Balance (line 9(c) of previous quarter's report) _____
b. Program Income Expended During Quarter + _____
c. Program Income Expended Ending Balance = _____

**10. PROGRAM INCOME UNEXPENDED:**

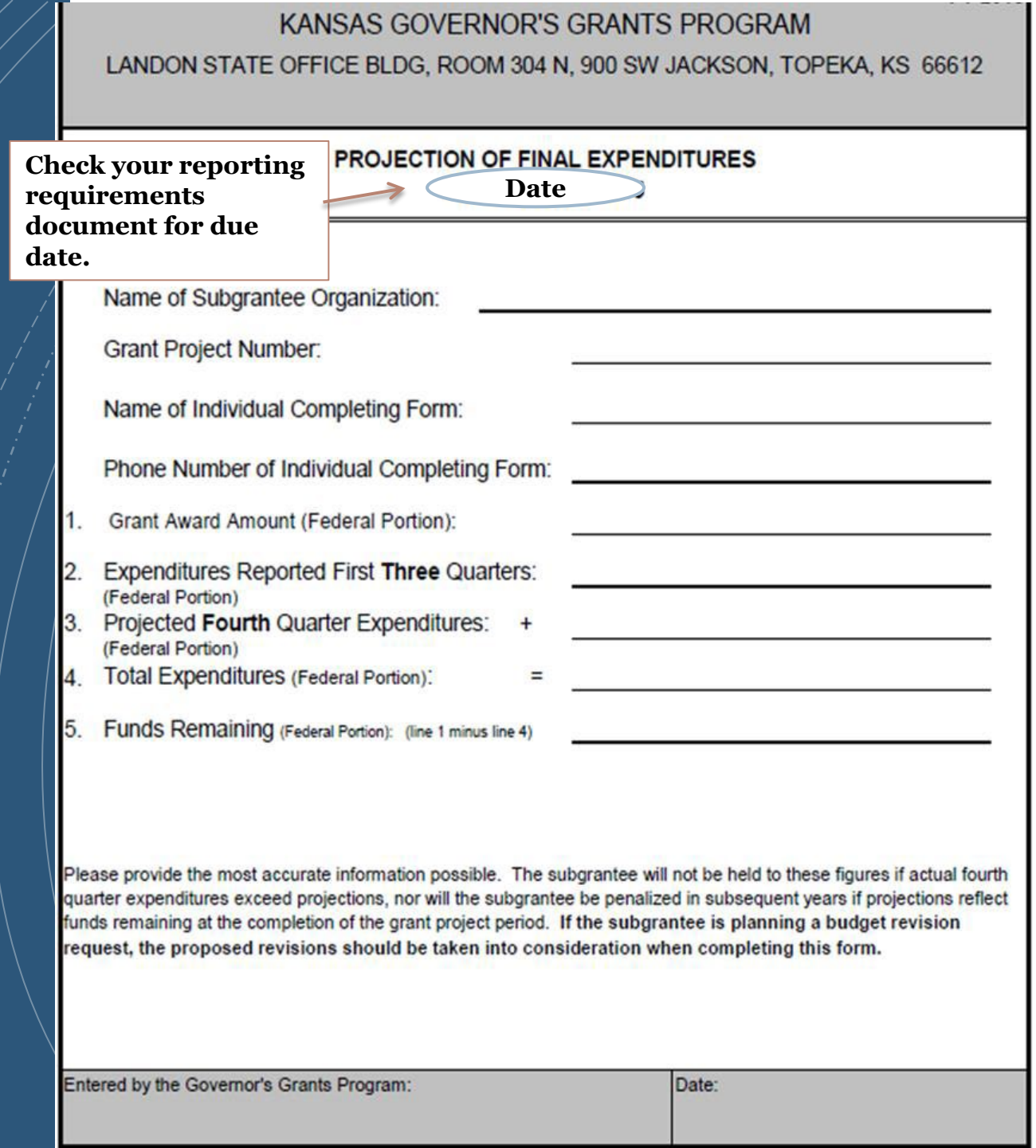
a. Program Income Earned Ending Balance (copy line 8(c) from above) _____
b. Program Income Expended Ending Balance (copy line 9(c) from above) - _____
c. Total Program Income Unexpended = _____

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

# Program Income/Expenditure Report (JAG only)

Make sure you have the due date on your calendar.

- Please complete agency information in questions 1 though 7.
- If no income has been generated, lines 8a. through 10c. should reflect $0.
- *Subgrantees should not be reporting the agency's federal award or monthly reimbursements on this report.*



KANSAS GOVERNOR'S GRANTS PROGRAM

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

**Check your reporting requirements document for due date.**

**PROJECTION OF FINAL EXPENDITURES**

**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) _____

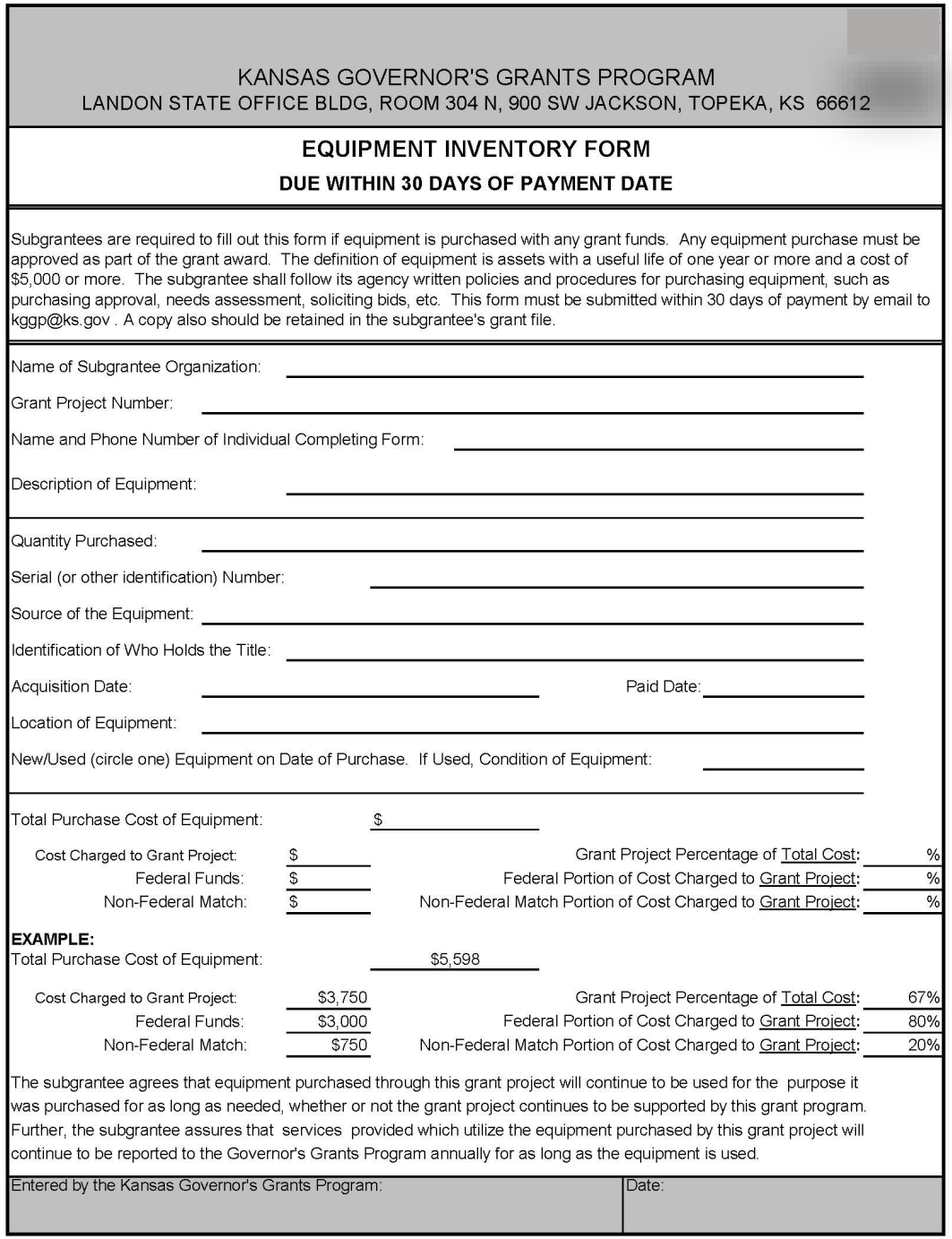
Please provide the most accurate information possible. The subgrantee will not be held to these figures if actual fourth quarter expenditures exceed projections, nor will the subgrantee be penalized in subsequent years if projections reflect funds remaining at the completion of the grant project period. **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.



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

**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 $5,000 or more. The subgrantee shall follow its agency written policies and procedures for purchasing equipment, such as purchasing approval, needs assessment, soliciting bids, etc. This form must be submitted within 30 days of payment by email to kggp@ks.gov . 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: $5,598

| | | | |
|---|---|---|---|
| Cost Charged to Grant Project: | $3,750 | Grant Project Percentage of Total Cost: | 67% |
| Federal Funds: | $3,000 | Federal Portion of Cost Charged to Grant Project: | 80% |
| Non-Federal Match: | $750 | 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 Kansas 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 $5000 or more.
- The Equipment Inventory Form must be submitted within 30 days of payment.
- 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” found in the Reporting Requirements document 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-** To report KGGP grant funded staff and title changes, the updated "Agency Staff and Title Change Form" Excel document must be emailed to kggp@ks.gov within 10 days of any changes.
  - Notify the KGGP in writing within 10 days of the change if the Subgrantee has changes in the primary contact, mail/email address, or phone/fax numbers.
- **Requesting Extensions-**Subgrantee may request an extension to submit late reports. The written request needs to be sent to kggp@ks.gov prior to the report due date

# The Grant Portal

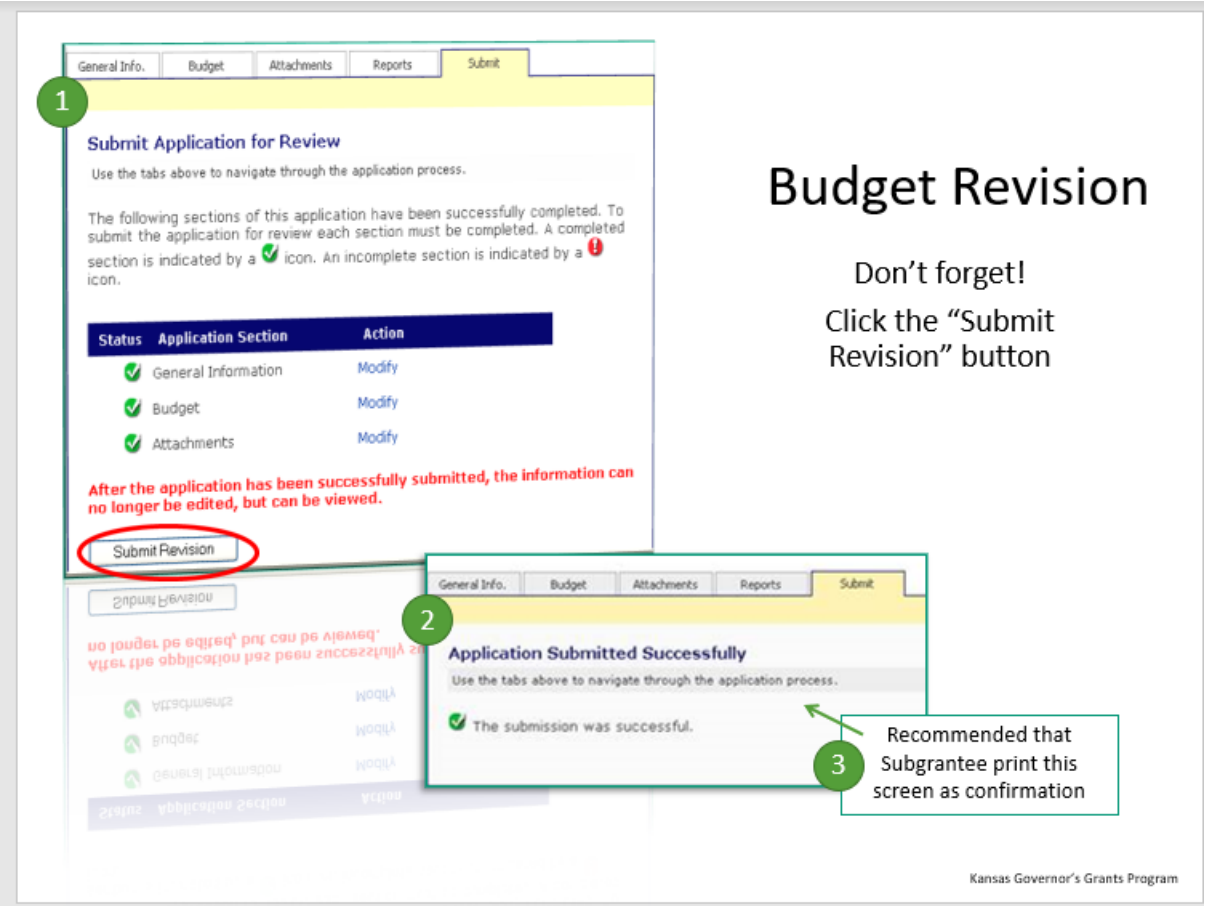
- Check the appendices in the Reporting Requirements for instructions
- Appendix A – Budget revision request
- Appendix B – Financial Status Report
- Appendix C – Submitting an offline report

# Budget Revision Requests

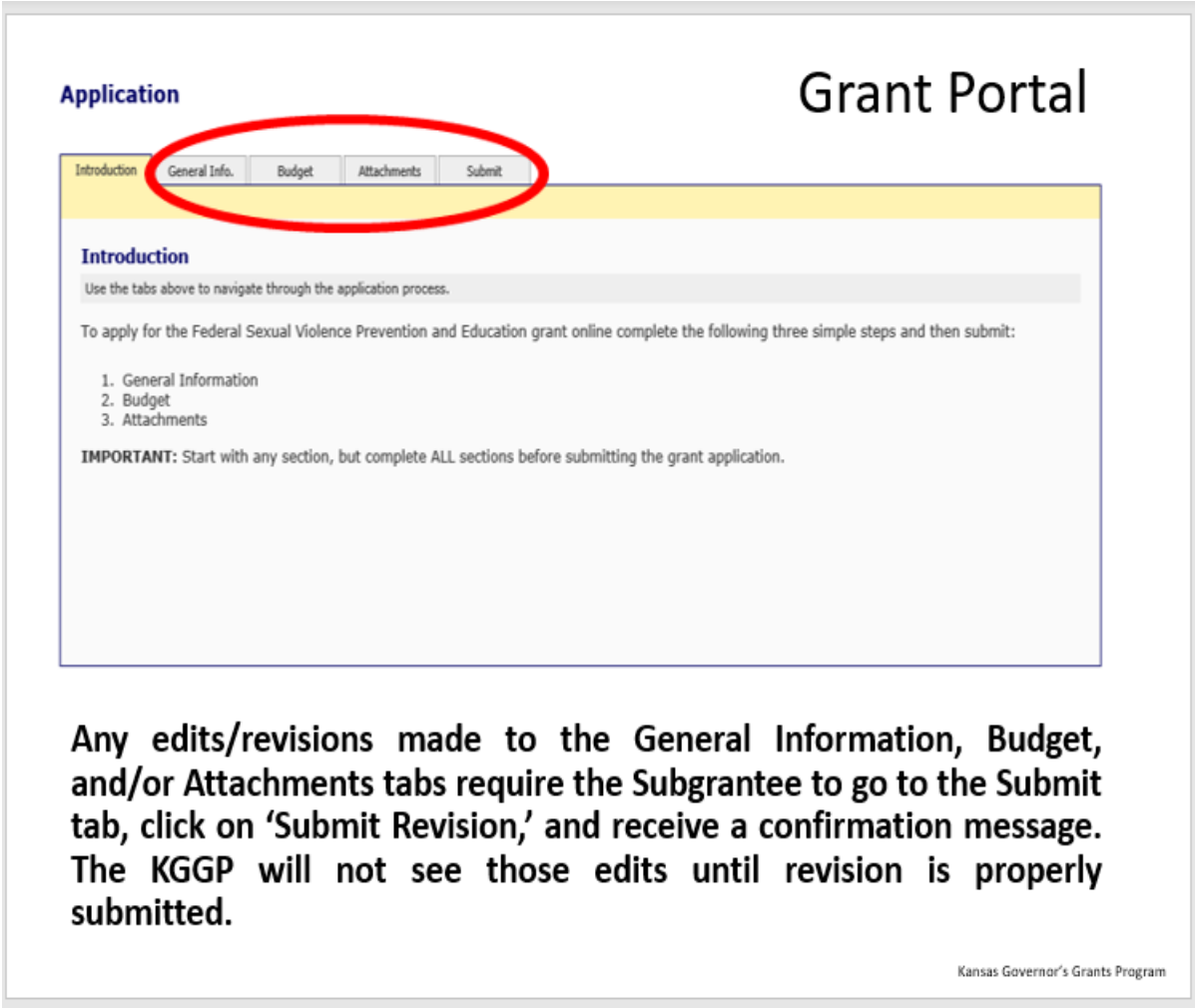
| BUDGET CATEGORY | LINE ITEM | FEDERAL | MATCH | DESCRIPTION | NOTES |
|---|---|---|---|---|---|
| **PERSONNEL:** | Shelter Advocate | $31,980 | n/a | Full-time, 40 hrs/wk; employees receive a 5% raise on January 1st: ($15.00/hour x 1,040 hours) + ($15.75 x 1,040 hours) | |
| | Victim Advocate | $19,188 | $4,797 | Full-time, salaried, 75% of time on project; employees receive a 5% raise on January 1st: ($31,200 x .5 year) + ($32,760 x .5 year) x .75 of time = 23,985; 20% match provided by county commission | |
| **FRINGE BENEFITS:** | | | | | |
| **TRAVEL/TRAINING:** | Conferences/Workshops | $800 | n/a | Two [specify advocacy training events]: (200 miles x $.50/mile x 2 trips) + ($90/night x 2 nights x 2 trips) + ($40/day meals x 3 days x 2 trips) | |
| **TOTAL:** | | $51,968 | $4,797 | | |

Application | Award-Apprvd | Rev3.28.17-Pndng

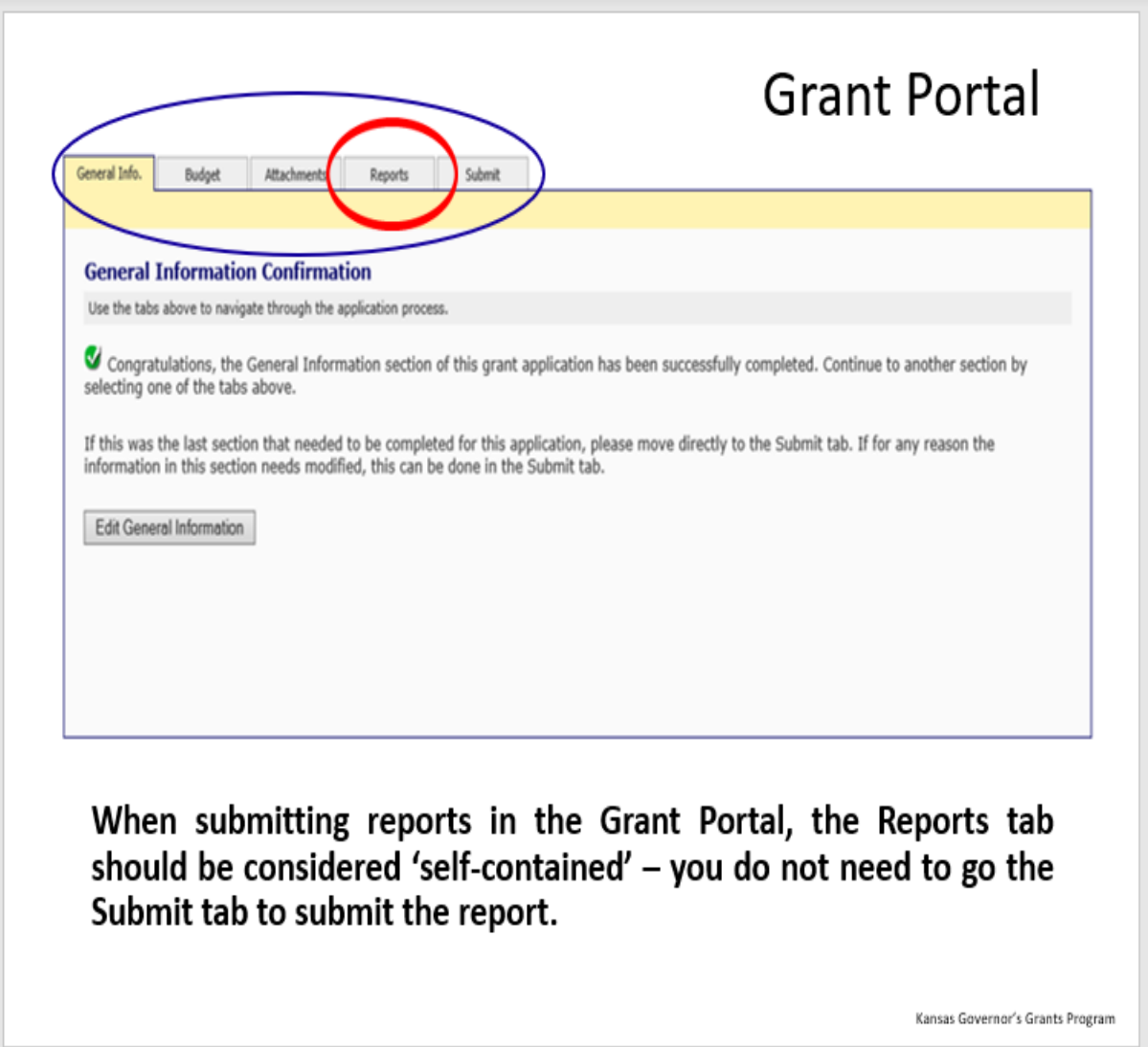
# The Grant Portal



# The Grant Portal



# The Grant Portal



# The Grant Portal

General Info. | Budget | Attachments | Reports | Submit

**Reports: Select a Report**

**Online Reports**

| Report | Period | Due Date | Status | Date Submitted | Action |
|---|---|---|---|---|---|
| December 2013 FSR | December 1 - 31, 2013 | 01/21/2014 | Approved | 2015-02-26 09:13:17 | Revise |
| November 2013 FSR | November 1 - 30, 2013 | 12/20/2013 | Approved | 2015-02-26 09:08:58 | Revise |
| October 2013 FSR | October 1 - 31, 2013 | 11/20/2013 | Approved | 2013-12-30 08:53:13 | Revise |
| September 2013 FSR | September 1 - 30, 2013 | 10/21/2013 | Approved | 2014-01-07 14:05:38 | Revise |
| August 2013 FSR | August 1 - 31, 2013 | 09/20/2013 | Approved | 2013-11-01 15:25:45 | Revise |
| July 2013 FSR | July 1 - 31, 2013 | 08/20/2013 | Approved | 2013-11-01 12:40:04 | Revise |
| June 2013 FSR | June 1 - 30, 2013 | 07/22/2013 | Approved | 2013-07-29 13:34:13 | Revise |
| May 2013 FSR | May 1 - 31, 2013 | 06/20/2013 | Approved | 2013-06-24 15:00:17 | Revise |
| April 2013 FSR | April 1 - 30, 2013 | 05/20/2013 | Approved | 2013-06-24 14:55:51 | Revise |
| March 2013 FSR | March 1 - 31, 2013 | 04/22/2013 | Approved | 2013-06-24 14:53:30 | Revise |
| February 2013 FSR | February 1 - 28, 2013 | 03/20/2013 | Approved | 2013-04-08 13:44:20 | Revise |
| January 2013 FSR | January 1 - 31, 2013 | 02/20/2013 | Approved | 2013-04-08 13:36:40 | Revise |

**Offline Reports**

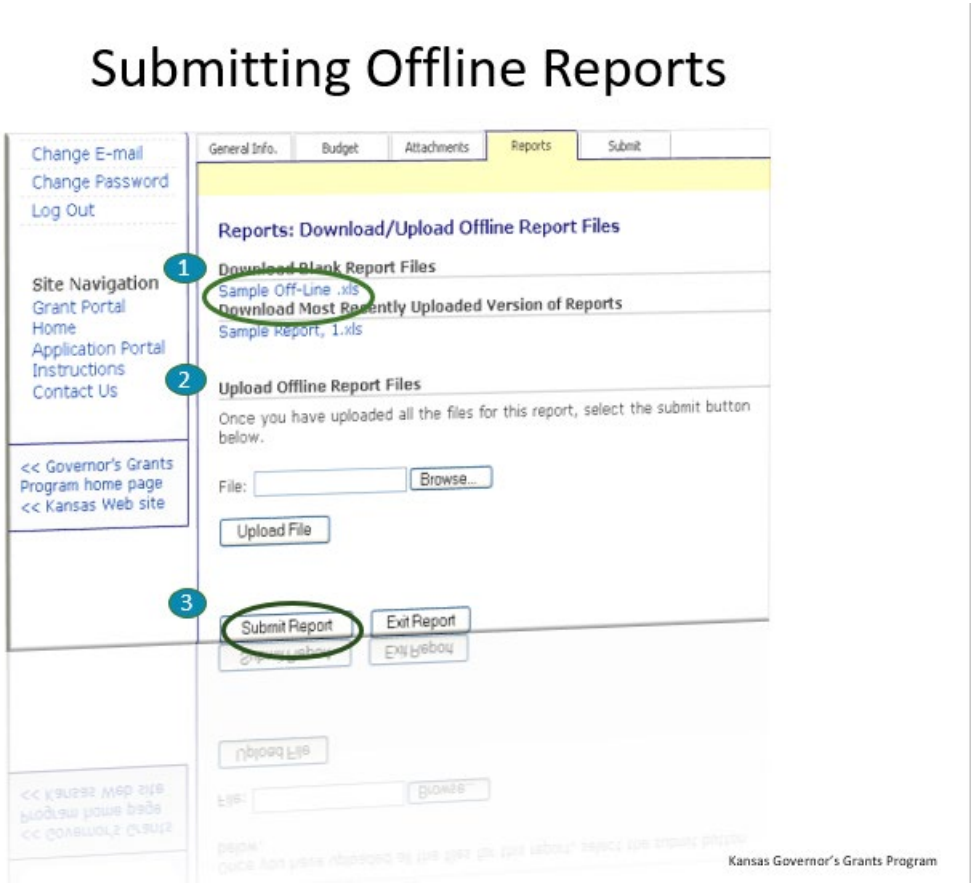
| Report | Period | Due Date | Status | Date Submitted | Action |
|---|---|---|---|---|---|
| 4th Qtr Narrative | Oct. 1 - Dec. 31, 2013 | 01/21/2014 | Approved | 2014-01-07 10:05:39 | Upload/Download |
| Projection of Final Expenditures | Oct. 1 - Dec. 31, 2013 | 10/21/2013 | Approved | 2014-01-07 11:04:25 | Upload/Download |
| 3rd Qtr Narrative | July 1 - Sept. 30, 2013 | 10/21/2013 | Approved | 2013-10-04 10:14:17 | Upload/Download |

## Grant Portal Reports

Verify submission through the 'Status' and date/time stamp.

May revise reports with "Action" of Revise or Upload/Download.

# The Grant Portal



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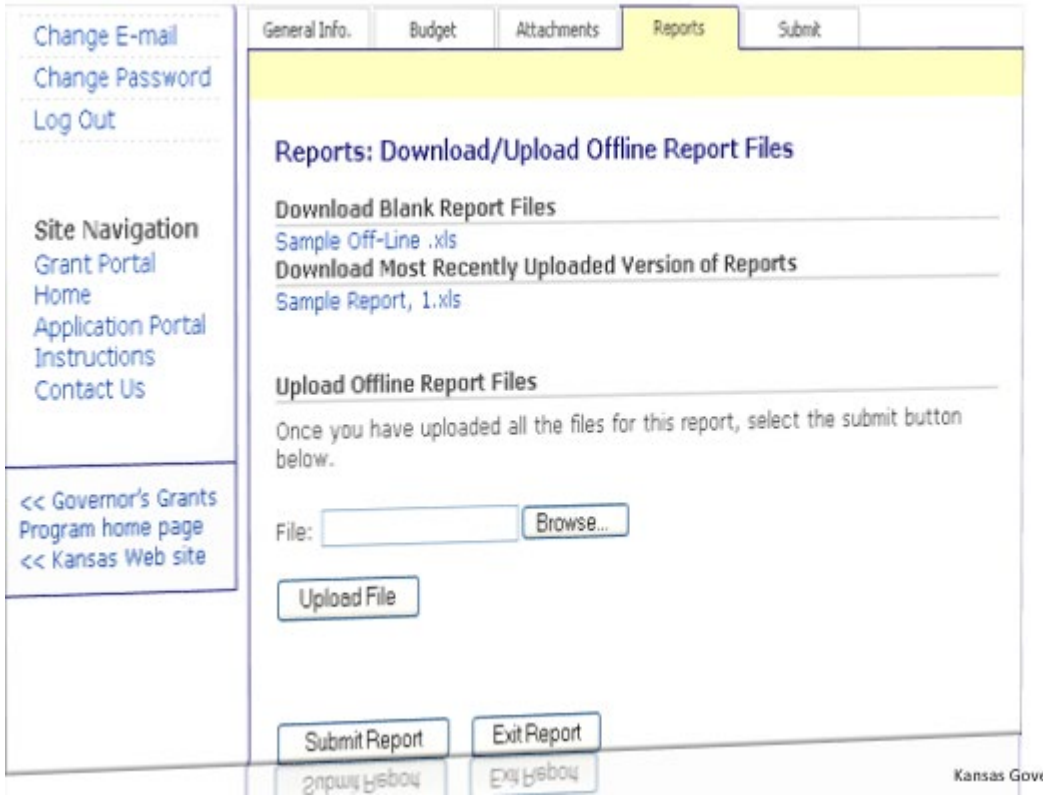

**Kansas Governor's Grants Program**

**kggp@ks.gov**

**Voice: 785-291-3205**

**Fax: 785-291-3204**

**Primary Contact: KGGP Analyst contact information in grant award notice**

**Reporting Requirements Training Video**