



ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION
OFFICE OF INTERGOVERNMENTAL SERVICES

SUBGRANT ADMINISTRATION GUIDE
PART II: POST SUBGRANT REQUIREMENTS

H. REPORTING REQUIREMENTS

1. **BACKGROUND**

- a. To ensure compliance with Public Law 103-62, IGS requires subgrant organizations to submit both financial and program reports. These reports describe the status of the funds, the status of the project, comparison of actual accomplishments to the established objectives, and other pertinent information.
- b. Late submission of required reports and/or the submission of inaccurate or incomplete data may result in the temporary hold of a subgrant organization's award until all past due reports are submitted.

2. **FINANCIAL**

a. MONTHLY REIMBURSEMENT REQUEST (*THE FINANCIAL WORKBOOK*)

- i. Invoices: Each subgrant agency has been provided 30 invoices. The information on these pages uses prepopulated formulas. This section also keeps up with what your agency has been reimbursed year to date and the line item balance.
- ii. **ONLY the YELLOW** cells are accessible for subgrant agencies to make entries. The invoice requests need to be accurate. Enter Match under L for Local or In-kind Match. Print, sign, and date the invoice page. The signature must be that of the Authorized Official or the Acting Authorized Official.
- iii. Your IGS Grants Analyst will process the invoice request and notify you of the approval (or denial) of the invoice, along with any adjustments that were made.
- iv. Upon notification that a reimbursement request has been paid, IGS staff will send you an updated workbook, which you are to save and use for your next request.
- v. Due Date: IGS requests that subgrant organizations submit this report on a monthly basis to ensure the smooth flow of the project, assist subgrant organizations in determining the need for budget revision requests, and assist the state in determining whether or not funds may be utilized for other worthwhile projects.
- vi. IGS requires that subgrant organizations submit requests no later than the 15th of each month. Reimbursement requests submitted after the 15th will not be accepted. Subgrantees must re-submit the request after the first of the next month.
- vii. Federal funds are not accessible during the last week of each month.



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H. REPORTING REQUIREMENTS (cont'd)

- viii. Failure to submit timely reimbursement requests may result in IGS placing a temporary hold on the funds, up to termination of the subgrant. (see Part II, Section K: Sanctions/Utilization).
- ix. The final reimbursement requests must be received, no later than 30 days (October 30th) after the end of the subgrant period or expenses incurred under the project may not be reimbursed.

b. YEAR-END FINANCIAL REPORT

- i. Content: This report is included in the *Financial Workbook*. It calculates expenditures and match throughout the program year. At the conclusion of the grant program, simply print, sign, and submit this form.
- ii. Due Date: October 31st.
 - a) Reports must be received by 2:30 p.m. on the due date listed above.
 - b) If the due date falls on a weekend or state holiday, reports must be received by 2:30 p.m. on the following business day.
 - c) Failure to submit a Year-End Financial Report by the due date may result in denial of release of final program funds and/or denial of grant renewal.

3. PROGRAMMATIC

a. QUARTERLY PERFORMANCE REPORT

- i. Content: The *Quarterly Performance Report (QPR)* presents information relevant to the performance of a plan, program, or project. The information requested is primarily statistical and presented to cover only the period covered by the report.
- ii. Incomplete QPRs and/or those that are deemed inaccurate will be rejected. Incomplete forms and those that are found to be of questionable accuracy will be rejected.
 - a) In the event a QPR is denied, the subgrantee must respond to the Grants Analyst within the specified time frame.
 - b) Failure to provide the Grants Administrator with complete and accurate performance information within the timeframe will result in a suspension of funds until the subgrantee organization is in full compliance, and will become a factor in the consideration of future subgrants.



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c) The final determination to accept the QPR will be left to the discretion of DFA/IGS.

III. Due Date(s): The *Quarterly Performance Report* is due at the intervals noted below.

QUARTER	COVERED PERIOD	DUE DATE
1 ST Quarter	October 1 st thru December 31 st	January 15 st
2 ND Quarter	January 1 st thru March 31 st	April 15 th
3 RD Quarter	April 1 st thru June 30 th	July 15 st
4 TH Quarter	July 1 st thru September 30 th	October 15 st

a) Reports must be received by 2:30 p.m. on the due date listed above.

b) If the due date falls on a weekend or state holiday, reports must be received by 2:30 p.m. on the following business day.

c) Failure to submit a Quarterly Performance Report by the due date will result in the suspension of funds until full compliance with all programmatic reporting obligations is attained.

b. FINAL PERFORMANCE REPORT

i. Content: The *Final Performance Report* presents information relevant to the performance of a plan, program, or project for the entire subgrant period (October 1st thru September 30th). The report is primarily narrative and enables a subgrant organization to determine the extent to which established goals and objectives have been met.

ii. Due Date: October 31st.

a) Reports must be received by 2:30 p.m. on the due date listed above.

b) If the due date falls on a weekend or state holiday, reports must be received by 2:30 p.m. on the following business day.

c) Failure to submit a Final Performance Report by the due date may result in denial of release of final p

d) rogram funds and/or denial of grant renewal.



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4. OTHER REPORTING REQUIREMENTS

a. ANNUAL INVENTORY REPORT

- i. Content: This report presents information regarding property and/or equipment purchased with federal funds. The report is completed annually for ALL property and/or equipment purchased from the subgrant.
- ii. Due Date: May 31st.
- iii. Submission of late, incomplete, and/or inaccurate reports may result in termination of the subgrant or a reduction of federal funds.
 - a) Reports must be received by 2:30 p.m. on the due date listed above.
 - b) If the due date falls on a weekend or state holiday, reports must be received by 2:30 p.m. on the following business day.
 - c) Failure to submit an Annual Inventory Report by the due date may result in the temporary suspension of funds until full compliance has been attained.
- iii. The Annual Inventory Report is to be completed by all subgrant organizations, whether or not property and/or equipment was purchased with federal funds.