

Kansas Administrative Regulations

Kansas Department for Aging and Disability Services

Article 2.—Grants and Contracts

26-2-3. Reporting and unearned funds requirements.

(a) General reporting requirements.

(1) Each grantee and contractor shall submit program and financial reports to comply with federal and state program requirements. Each grantee and each contractor shall be responsible for the following:

(A) Gathering accurate information necessary to complete its reports;

(B) completing reports on forms or in a format prescribed by the secretary, including entering data in the management information system; and

(C) submitting reports or data to the secretary or designee on or before the due dates.

(2) Each grantee and each contractor shall be solely responsible for obtaining and reporting necessary information from subgrantees, contractors, and subcontractors with whom the grantee or contractor has subgrants, contracts, or subcontracts.

(3) A waiver of deadline for submitting a report may be authorized by the secretary if the grantee or contractor meets the following requirements:

(A) Submits a written waiver request that is received by the secretary at least eight business days before the due date for the report for which the waiver is being requested;

(B) identifies in the written waiver request the reason for the reporting delay, which shall be legitimately beyond the grantee's or contractor's control;

(C) provides an acceptable remedy to rectify the delay; and

(D) submits a report acceptable to the secretary on or before the revised due date indicated in the request.

(4) Within five business days after receipt of the written waiver request, a written notice of denial or approval of the request shall be issued by the secretary. The deadline for submitting a program or financial report shall not be deemed changed

merely because the grantee or contractor submitted a written waiver request for an extension of the report's due date.

(5) Failure to submit complete and accurate program or financial reports by the due dates, even if a waiver is granted, may be remedied by departmental action, including one or more of the following:

- (A) Termination or suspension of the grant or contract;
- (B) termination or suspension of grant or contract payments;
- (C) withholding of all administrative funds;
- (D) reducing a percentage of administrative funds;
- (E) exclusion from consideration for future grants or contracts; and
- (F) exclusion from participation in the redistribution of the older Americans act carryover or unearned funds, as specified in the state plan on aging.

(b) Final financial report requirements for older Americans act (OAA) title III.

(1) Before submitting its final financial report, each area agency shall liquidate all obligations for goods and services purchased for the report period.

(2) Each area agency shall submit an accurate consolidated final financial report to the department for each program component no later than December 15 following the end of the grant period.

(3) An area agency may submit a revised final financial report if the report is accompanied by the supporting final financial report for each of the area agency's OAA title III subgrantees, contractors, and subcontractors and if either of the following conditions is met:

(A) The revised report is received either on or before December 31 after the end of the grant period.

(B) The revised report is received after December 31 following the end of the grant period, but on or before April 15, and the report is delivered simultaneously with the audit report performed in accordance with K.A.R. 26-2-10 confirming that the revised report is an accurate report.

(c) Older Americans act title III unearned funds requirements.

(1) Unearned funds shall be those funds that have been awarded to a grantee or contractor that have not been expended by the grantee or contractor or that have been

expended for an unallowable cost due to the grantee's or contractor's failure to comply with specific policies, regulations, or grant or contract conditions governing the award or contract.

(2) Each area agency's unearned funds calculation shall be based on the area agency's final or revised final financial report submitted on or before December 31. The area agency shall be notified by the department of the amount of unearned funds by issuance of revised notifications of grant award.

(3) Unearned older Americans act funds that have been calculated and issued shall be adjusted only if the revised final financial report accompanied by an audit report is received by the department on or before April 15 and if the revised calculated unearned funds increased by one-half percent or more. If an area agency has an increase in older Americans act unearned funds of one-half percent or more, the area agency shall perform one of the following adjustments:

(A) Submit a check payable to the Kansas department on aging for the amount of the increased unearned funds;

(B) submit a written request to the department for a reduction in its allocation for the next grant year in an amount equal to the amount of the increased unearned funds; or

(C) make arrangements approved by the secretary, in writing, to pay the increased unearned funds to the department in two or more installments.

(d) Final report requirements for all programs except older Americans act title III programs.

(1) Each recipient of state or federal funds for aging program grants or contracts not identified in subsection (b) shall submit an accurate and complete final financial report in the format prescribed by the secretary for each program for which the recipient has received funds.

(2) The complete final financial report shall be received by the department no later than the deadline stated in the notification of grant award or contract.

(3) (A) If funds advanced by the department to a recipient of a grant award are unearned or disallowed, the recipient shall perform one of the following adjustments upon submission of the grant's final financial report or upon the entity becoming aware of the overpayment following submission of the final financial report:

(i) Submit a check payable to the department for the amount of the unearned or disallowed funds; or

(ii) make arrangements approved by the secretary in writing to pay the unearned or disallowed funds to the department in two or more installments.

(B) If funds advanced by the department to a contractor are unearned or disallowed, the contractor shall return the funds to the department as prescribed by the terms of the contract or as requested by the secretary.

(Authorized by and implementing K.S.A. 2010 Supp. 75-5908; effective, T-85-47, Dec. 19, 1984; effective May 1, 1985; amended, T-86-48, Dec. 18, 1985; amended May 1, 1986; amended May 1, 1987; amended, T-89-14, April 26, 1988; amended Oct. 1, 1988; amended Aug. 1, 2003; amended July 15, 2011.)

***** Authenticated Kansas Administrative Regulation *****