Grantee Periodic Reporting Templates

Jennifer Butler, CMC
Sean Berberet
Grant Accountability and Transparency Unit

Presentation Highlights Periodic Reporting Templates

- Context the statewide, uniform periodic reporting templates – post award framework
  - Designed by grantee and state agency stakeholders
- Introduce two templates:
  - Periodic Financial Reporting (PFR)
  - Periodic Performance Reporting (PPR)
- Emphasize opportunity for grantees to inform grantmaking agencies
- Emphasize expectation that grantmaking agencies utilize reports to manage grants
- Announce a consolidated year-end report

Reporting: Post-award Requirement

- Approximately 83% of Illinois grantees receive funds from more than one state agency
- Inconsistency in financial and performance reporting across the state
- Inconsistency in periodic reporting frequency (2 CFR 200.327 and 328)
- GATA establishes uniform reporting templates
- State agency protocols apply the templates
  - Vary by program and state grantmaking agency
  - Grant agreement specifies requirements

Uniform Periodic Reporting

- Uniform, statewide templates are applicable to all grantmaking agencies
- All grants are subject to PFR and PPR unless statutorily exempt per the grant agreement

- Periodic Financial Reporting (PFR)
- Periodic Performance Reporting (PPR)

- 2 CFR 200.301 mandates the linkage between financial and performance reporting

Periodic Reporting Templates

- Periodic Financial Reporting (PFR)
  - Report financial information per grant terms (UGA)
  - Includes line item detail from the approved budget
- Periodic Performance Reporting (PPR)
  - Reports grant performance data per grant terms (UGA)
  - Includes deliverables and performance measures as stated in the UGA

- Detailed section-specific instructions are provided for each template

- Periodic Financial Report (PFR)

PFR – Periodic Financial Reporting

- Refer to the UGA to complete the sections
- If a section is not applicable, enter "N/A"
- Section X – Category/Program Expenses are based on the current, approved budget
  - Add rows as needed
  - Formulas within the template will compute amounts
- 2 CFR 200.415: federally required certification
- Signatures are NOT required
- Under state agency protocol, report can be electronically submitted / emailed

- Periodic Performance Report (PPR)

PPR – Periodic Performance Reporting

- Refer to the UGA to complete the sections
  - Section 18. Performance Measures – UGA Exhibit E
  - Section 19. Performance Standard – UGA Exhibit F
  - Section 14. Deliverables – enter "N/A" (not applicable) if UGA does not require deliverables
  - Add rows as needed
  - Provide justification when results lag the standard / target
- Per agency protocol, Sections 14 –22 may be provided in an alternative format
- 2 CFR 200.415: federally required certification
- Signatures are NOT required
- Under agency protocol, report can be electronically submitted / emailed

2 CFR 200.301 Links Financial and Performance Data

- Federal requirement to link financial data to performance accomplishments
  - Establishes a more holistic view of program execution
- PPR Section 23. Performance Accomplishments Correlated to Reported Expenses
  - Based on your program plan, is program spending on track with targeted program performance?
  - Assess this correlation at each reporting period
  - Variance may be justified and must be addressed

- What can you do now?

Grantees Improve State Agency Awareness with PFR and PPR

- Utilize templates to communicate expense and performance data and EXPLAIN it
- Engage and connect with the grantmaking agency through periodic reporting
  - Promote program successes
  - Ensure problems, issues are communicated – proactive grant management
- Periodic reporting is more than a required task when utilized properly
  - Make it know that you can do more with more

State Agencies Improve Grant Management with PFR and PPR

- Utilize reports to <u>understand</u> program execution
- Pay attention to required explanations to gain insight into program delivery realities
- Perform follow-up to proactively manage
- Engage front-line, program and financial staff in a cohesive grant management approach
- Take action as needed based on PFRs, PPRs and subsequent follow-ups

Consolidated Year-end Financial Report is Coming

- Stakeholders are developing a consolidated year-end financial reporting template
  - Based on the template implemented for the human service agencies under MIIC
  - Applicable to <u>all</u> grants, unless statutorily exempt
- Consolidated report will record all funding at the grantee level
- Training will be provided

Stay Tuned!

Illinois is Successful when Grants are Successful

- Uniform reporting templates standardize financial and performance reporting
- Uniform reporting templates allow for flexibility within state agency protocols
- Maximize the potential of the PFR and PPR by:
  - Communicating fully – grantees
  - Utilizing the information communicated – state agencies

Questions?

Jennifer Butler
Jennifer.butler@illinois.gov

Sean Berberet
Sean.Berberet@illinos.gov