

## VI. Grant Close-Out

As the end of the project draws near, the grantee needs to thoroughly review the project to ensure that the requirements, objectives, and expected outcomes for the grant are going to be met. This is a good time to review the following:

### A. Project Description:

Has the project changed substantially since the grant award?

Are the timelines relatively intact?

Are the objectives and expected outcomes going to be achieved?

### B. Award Letter:

Will all the conditions of the grant be met?

Have the 7CFR regulations been reviewed for post-award and after-the-grant requirements?

### C. Budget:

Will the final budget balance with the existing budget?

Do the final budget projections identify potential savings, shifts in budget object classes, and shortfalls?

Will all match and partnership contributions materialize?

### D. Modifications:

Have all modifications been identified and acted upon?

Will the project finish on time?

Will there be projected savings that can be used for other purposes within the intent and scope of the grant?

### E. Accomplishment Report

As a condition of the grant, the grantee must submit an accomplishment report in order to receive final reimbursement. The program manager for the agency needs to verify that the conditions of the grant and the intent of the program funding have been satisfied. Although there are no set formats for the report, the document should answer the question, did you accomplish what you agreed to do? The document should include the following:

Project name and number.

Brief description of the project.

What were the original goals and objectives?

What were the measurements of success?

For example:

Did your project increase use of skills, knowledge and ability of local people?

Did your project improve community initiative, responsibility and adaptability?

Did your project strengthen relationships and communications?

Did your project promote sustainable healthy ecosystems with multiple community benefits?

Did your project promote diverse and healthy economies?

What was accomplished? (Include photos and newspaper articles where appropriate.)

Was success achieved? Why or why not?

## **F. SF-269A Instructions for Grants/Agreements**

(The following is an overview based on the updated Forest Service 1509.11 handbook for grants and cooperative agreements)

### **1. Form SF-269A, Blocks 1 - 9**

#### **a) Blocks 1-6.**

These blocks are usually self-explanatory. Ensure the Federal Identifier Number is provided and that Block 6 is marked correctly. These figures must be verified from the recipient's accounting system.

#### **b) Block 7, Basis.**

Report either cash or accrual basis in this block consistent with the current accounting system.

#### **c) Block 8, Funding/Grant Period.**

Show the beginning and ending dates of the grant or cooperative agreement performance period known as the grant period (block 13 of the SF-424(s)).

#### **d) Block 9, Period Covered by Report.**

Enter the period covered by the specific report submitted according to what has been required in the grant or cooperative agreement award letter. (If this is at least the second SF-269 filed on a particular grant, the "From" date must be greater than the "To" date on the preceding SF-269.) Make sure these dates correspond to the SF-269 requirements in the award letter. If only submitting one Form 269, dates should reflect the "from" date on the first Form 270 through "to" date on final Form 270.

### **2. Form SF-269A, Block 10 - Outlays**

#### **a) Block 10a Column II, Total Outlays.**

Include those expenses incurred (from the start date of the grant or cooperative agreement, or the execution date of the Forest Service approved cost incurrence letter) as identified in the recipient's accounting records to the date of the recipient's submission of Form SF-269a. "In-kind" contributions, that is those contributions where the recipient incurs no expense but nevertheless have value and may be used to satisfy a matching requirement, should be broken out in the remarks section. Forest Service personnel do not have access to this information; it can only be developed by the recipient, as accumulated from their own accounting records. Total outlays consist of the applicant's and all other partners' (including the Forest Service) actual expenditures to date. If the costs identified in this block reflect or match up to the total amount the Forest Service obligated under the grant or cooperative agreement, it likely does not reflect the true total outlays and may be questioned.

#### **b) Block 10b, Column II, Recipient Share of Outlays.**

Enter the recipient's (and other partners except the Forest Service) "in-kind" contributions, the recipient's cash share, and other Federal agency funding received by the recipient for this project.

**c) Block 10c, Column II, Federal Share of Net Outlays.**

Subtract line 10b from line 10a (this will be the Forest Service share, only).

**d) Block 10d, Column II, Total Unliquidated Obligations.**

Enter the recipient's (and other partners except the Forest Service) unliquidated obligations (including those of any subgrantees and subcontractors). An unliquidated obligation may be a contract awarded, order placed, or any other firm obligation committing funds that have not been paid by the recipient and have a balance due. Base the figure on whether the recipient has a cash or accrual based accounting system. On a cash basis, unliquidated obligations are incurred but not yet paid. On an accrual basis, unliquidated obligations are incurred, but the outlay has not been recorded by the recipient.

**e) Block 10e, Column II, Recipient's Share of Unliquidated Obligations.**

Enter the recipient's (and other partners except the Forest Service) share of unliquidated obligations and determine the level of firm obligations committing funds that have been made as of the report date. This figure should correlate to the cost elements in the basic grant or cooperative agreement that were approved and defined as the recipient's cash share.

**f) Block 10f, Column II, Federal Share of Unliquidated Obligations.**

Enter the Forest Service's share of unliquidated obligations and determine the level of firm obligations committing funds that have been made by the recipient as of the report date. This figure should correlate to the cost elements in the basic grant or cooperative agreement that were approved and defined as the Forest Service share.

**g) Block 10g, Column II, Total Federal Share.**

Add line 10c and line 10f.

**h) Block 10h, Column II, Total Federal Funds Authorized for This Funding Period.**

Enter the total amount of funding obligated by the Forest Service for the period of performance approved under the basic grant or cooperative agreement (block 15a on the SF-424(s)). **If the project came in under budget, enter the actual amount expended.**

**i) Block 10i, Column II, Unobligated Balance of Federal Funds.**

Subtract line 10g from line 10h.

**3. Form SF-269A, Block 11 – Indirect Expense**

**a) Block 11a, Type of Rate.**

Ensure that the recipient identifies which type of indirect cost rate applies to the grant or cooperative agreement (if any). Predetermined or fixed rates are most commonly used.

**b) Predetermined Rate.**

A predetermined rate is a firm indirect cost rate that cannot be adjusted in the future, either up or down, and is generally used by universities and States or

local governments. These rates are most commonly determined and approved by the recipient's cognizant federal agency.

**c) Fixed Rate.**

A fixed rate is a negotiated, firm indirect cost rate that the recipient may apply to a grant or cooperative agreement. If the rate is “fixed,” the rate will not be adjusted up or down on future billings, regardless of the actual audited indirect cost rates.

**d) Block 11b, Rate.**

Reflect the indirect cost rate approved in the grant or cooperative agreement and in effect during the reporting period.

**e) Block 11c, Base.**

Enter the portion of net outlays shown in Line 10d Column II, against which the rate shown in Block 11b was applied.

**f) Block 11d, Total Amount.**

Enter the total amount of indirect costs applied to the project during the reporting period. Calculate this amount by multiplying the rate shown in Block 11b times the base shown in Block 11c.

**g) Block 11e, Federal Share.**

Enter the Federal share of the indirect costs (overhead) shown in Block 11d, applied to the project. The Federal share of indirect costs shown in this block may vary considerably, depending on the terms in the grant or cooperative agreement. For example, State Cooperative institutions are not allowed to be reimbursed for their indirect costs by the Forest Service. In this case, Block 11e would be zero.

**Form SF-269A, Blocks 12 - 13**

**a) Block 12, Remarks.**

Use this block for entering an explanation for any figure documented on the form. For example, if program income was indicated on the Form SF-424a, Budget Information, and not displayed on the Form SF-269, line c, it should be explained in Block 12.

**b) Block 13, Certification.**

All blocks should be completed by a duly authorized representative of the recipient.

Follow the procedures in paragraphs 1-8 for completing column II. If the submission is the first or only Form SF-269a, the recipient should only complete column III, titled cumulative. If the submission is the second or subsequent Form SF-269a, all three columns should be completed by the recipient. The amounts entered in column I should be the same as those in column III of the previous report. The amounts entered in column II are those for the current reporting period. The amounts entered in column III are calculated by adding columns I and II together. Over the life of the grant or cooperative agreement,

column III should reflect the type of cumulative totals as the recipient is directed on the award letter.

<b>FINANCIAL STATUS REPORT</b> (Short Form) (Follow instructions on the back)				
1. Federal Agency and Organizational Element to Which Report is Submitted USDA Forest Service, CP	2. Federal Grant or Other Identifying Number Assigned By Federal Agency ORNW-96-004	OMB Approval No. 0348-0038	Page of   pages	
3. Recipient Organization (Name and complete address, including ZIP code) Your County PO Box 3623 Portland, OR 97208				
4. Employer Identification Number 12-3456789	5. Recipient Account Number or Identifying Number	6. Final Report <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	
8. Funding/Grant Period (See instructions) From: (Month, Day, Year) 12/01/95		To: (Month, Day, Year) 12/31/96		9. Period Covered by this Report From: (Month, Day, Year) 12/01/95
				To: (Month, Day, Year) 12/31/96
10. Transactions:				
		I Previously Reported	II This Period	III Cumulative
a. Total outlays			7,000	7,000
b. Recipient share of outlays			2,000*	2,000*
c. Federal share of outlays			5,000	5,000
d. Total unliquidated obligations				0
e. Recipient share of unliquidated obligations				0
f. Federal share of unliquidated obligations				0
g. Total Federal share(Sum of lines c and f)				5,000
h. Total Federal funds authorized for this funding period				5,000
i. Unobligated balance of Federal funds(Line h minus line g)				0
11. Indirect Expense	a. Type of Rate(Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.  *Includes \$1,000 in-kind				
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.				
Typed or Printed Name and Title John E. Doe, County Manager			Telephone (Area code, number and extension) (xxx)xxx-xxxx	
Signature of Authorized Certifying Official <i>John E. Doe</i>			Date Report Submitted 01/31/97	
NSN 7540-01-218-4387		269-202		Standard Form 269A (Rev. 7-97) Prescribed by OMB Circulars A-102 and A-111