

STATE AND PRIVATE FORESTRY
TRI-STATE MEETING
JANUARY 11, 2013

GRANTS AND AGREEMENTS

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Grant Management Specialist

FINANCIAL ASSISTANCE LIFECYCLE

- Funds Availability Notification
- Application
- Award
- Post-Award Requirements
 - Payments
 - Modifications
 - Monitoring
- Closeout

APPLICATION

The application package must include:

- Narrative – describes the proposed work, why it is needed, what will be done, by whom, and when.
- Budget – expected costs by cost category, including matching funds.
- OMB application forms
 - SF424 Application for Federal Assistance
 - SF424a (and SF424c for Construction) Budget Information
 - SF424b (or SF424d for Construction) Assurances

APPLICATION

- USDA Certifications
 - AD1047 Certification Regarding Debarment, Suspension and Other Responsibility Matters – Primary Covered Transactions
 - AD1049 Certification Regarding Drug-Free Workplace requirements or AD1052 Certification Regarding Drug-Free Workplace Requirements, State and State Agencies
 - Lobbying Certification – only for awards >\$100,000

AWARD

After the application has been reviewed and accepted, an award is issued. The award document specifies the authority, available funding, term for the availability of funds, and applicable regulations.

The award is in effect when it has been bilaterally executed by the Applicant and Forest Service.

AWARD

The terms of the award are stated in Standard and Award-Specific provisions:

- Funding Amount
- Start and Expiration Date of Award
- Legal Authority of Recipient
- Principal Contacts
- Payment Instructions
- Monitoring Reports
- Funding Equipment and/or Supplies
- Closeout Instructions
- Termination, Disputes, Transparency Act Reporting, Sub-Recipient Notification, Trafficking, Drug-free, etc.

AWARD

- Sub-recipient Notification

| ORGANIZATION TYPE | ADMINISTRATIVE REGS | COST PRINCIPLES |
|--|---|-----------------|
| Primary Recipient | | |
| State and Local and Tribal Governments | 7 CFR 3016 | 2 CFR 225 |
| Sub-recipient | | |
| Local and Tribal governments (when primary recipient is a State) | State & Federal laws, regulations (A-102) | 2 CFR 225 |
| Universities | 2 CFR 215 | 2 CFR 220 |
| Non-profits | 2 CFR 215 | 2 CFR 230 |
| Profit-makers | 2 CFR 215 | 48 CFR 31.2 |

AWARD

- Other provisions may be added depending upon the specifics of the award.
- Pre-award costs
 - Any costs incurred (federal and matching) prior to the effective date of the award that are essential to the award may be requested as pre-award costs.
 - If pre-award costs are authorized, the pre-award date becomes the start date of the award.
- The maximum term permitted for any award is 5 years from the start date.
- Recovery Act awards are authorized by special legislation and cannot be extended beyond September 30, 2013.

POST AWARD REQUIREMENTS PAYMENTS

Elements needed for approval of a payment:

- SF-270 Request for Advance or Reimbursement
- Supporting documentation that provides
 - Cumulative Costs by Budget Category – costs should align with the approved budget.
 - Statement of Performance for the billing period – should follow the structure of the project narrative and address only the accomplishments for the billing period.

POST AWARD REQUIREMENTS PAYMENTS

| | | | | |
|---|--|--|-----|---|
| REQUEST FOR ADVANCE OR REIMBURSEMENT <small>(See Instructions on back)</small> | | Approved by: _____ DATE: _____ | | PAGE _____ OF _____ PAGES |
| 1. TYPE OF PAYMENT REQUESTED | | a. "x" one or both boxes <input type="checkbox"/> ADVANCE <input type="checkbox"/> REIMBURSEMENT | | 2. BASIS OF REQUEST <input type="checkbox"/> CASH |
| 3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED | | b. "x" the appropriate box <input type="checkbox"/> FINAL <input type="checkbox"/> PARTIAL | | <input type="checkbox"/> ACCRUAL |
| 4. FED GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FED AGENCY | | 5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST | | |
| 6. EMPLOYER IDENTIFICATION NUMBER: | 7. RECIPIENTS ACCOUNT NUMBER OR IDENTIFYING NUMBER | 8. PERIOD COVERED BY THIS REQUEST From (month, day, year) _____ To (Month, day, year) _____ Advance Only (month, day, year) _____ | | |
| 9. RECIPIENT ORGANIZATION Name: _____ Number and Street: _____ City, State and ZIP Code: _____ | | 10. PAYEE (Where check is to be sent if different than item 9) Name: _____ Number and Street: _____ City, State and ZIP Code: _____ | | |
| 11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED | | | | |
| PROGRAMS/FUNCTIONS/ACTIVITIES | (a) | (b) | (c) | TOTAL |
| a. Total program outlays to date <small>(As of date)</small> | \$ | \$ | \$ | \$ |
| b. Less: Cumulative program income | | | | |
| c. Net program outlays <small>(Line a minus Line b)</small> | | | | |
| d. Estimated net cash outlays for advance period | | | | |
| e. Total <small>(Sum of lines c & d)</small> | | | | |
| f. Non-Federal share of amount on line e | | | | |
| g. Federal share of amount on line e | | | | |
| h. Federal payment previously requested | | | | |
| i. Federal share now requested <small>(line g minus line h)</small> | | | | |
| j. Advances required by month when requested by Federal grantor agency for use in making pre-scheduled advances | 1st month 2nd month 3rd month | | | |
| 12. ALTERNATE COMPUTATION FOR ADVANCES ONLY | | | | |
| a. Estimated Federal cash outlays that will be made during period covered by the advance | | | | |
| b. Less: Estimated balance of Federal cash on hand as of beginning of advance period | | | | |
| c. Amount requested (Line a minus line b) | | | | |
| 13. CERTIFICATION | | | | |
| I certify that to the best of my knowledge and belief the data above are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested. | | SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL _____ TYPED OR PRINTED NAME AND TITLE | | DATE REQUEST SUBMITTED _____ TELEPHONE (AREA CODE, NUMBER, EXTENSION) |
| <small>This space for agency use</small> | | | | |

REIMBURSEMENT BUDGET WORKSHEET

Federal ID#: _____
 Payment Request #: _____
 Period Covered: _____

Multiple expenditures to date by Budget Object Class Categories (Refer to SF-424A for approved budget)

| Object Class Categories | 1. Forest Service | 2. Applicant | 3. (Partner) | 4. (Partner) | 5. (Partner) | 6. (Partner) |
|-------------------------|-------------------|--------------|--------------|--------------|--------------|--------------|
| Personnel | | | | | | |
| Fringe Benefits | | | | | | |
| Travel | | | | | | |
| Equipment | | | | | | |
| Supplies | | | | | | |
| Contractual | | | | | | |
| Construction | | | | | | |
| Other | | | | | | |
| Indirect Charges | | | | | | |
| Total for Match | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Reimbursement | 0.00 | | | | | |

Advance (Requires Prior Approval) = 0.00

POST AWARD REQUIREMENTS PAYMENTS

- All monitoring reports must be current prior to payment approval unless otherwise authorized.
- National guidance to Forest Service staff re. approving payments updated December 2012.
- The SF-270 with supporting documentation should be sent to the Albuquerque Service Center (ASC) at asc_ga@fs.fed.us
- ASC will notify program manager of pending payment.

POST AWARD REQUIREMENTS MODIFICATIONS

The most common types of modifications are for extensions, shifts in the budget, and scope of work changes.

- Requests should be made in writing a minimum of 30 days prior to implementation of the requested change.
- The request will be reviewed and if accepted, a modification will be issued.
- All monitoring reports will be current prior to execution unless otherwise authorized.
- The modification is in effect when bilaterally executed.

POST AWARD REQUIREMENTS MODIFICATIONS

Budget Modifications for Additional Funds

- Narrative – describes the additional work, why it is needed, what will be done, by whom, and when. Additional work must be consistent with the original purpose for the award.
- Budget – expected costs by cost category, including matching funds.
- OMB application forms
 - SF424 Application for Federal Assistance
 - SF424a (and SF424c if Construction) Budget Information

POST AWARD REQUIREMENTS MODIFICATIONS

Budget Modifications for Shifts in Cost Categories

Cumulative shift of costs in the budget exceed 10% of the total approved budget (federal and non-federal budgets combined)

- Written request by recipient stating the current status of work and the need to modify
- Revision of previously approved budget narrative
- OMB application forms
 - SF424a (and SF424c for Construction) Budget Information

POST AWARD REQUIREMENTS MODIFICATIONS

Extension Modifications

- Written request by recipient stating the current status of the work, the anticipated completion date, and reason for extension. The need for extension should pertain to remaining work rather than remaining funds to spend.
- OMB application forms
 - SF424 reflecting the revised expiration date
- The maximum term is 5 years from the start date of the award.

POST AWARD REQUIREMENTS MODIFICATIONS

Scope of Work

- All requests for changes in the scope of work should be consistent with the original objectives and authorities.
- Submit a written request for a change in the scope of work explaining the need, opportunity and rationale.
- OMB application forms
 - Scope of work modifications may or may not affect the existing approved budget or term of the award. If the modification requires an extension or budget modification, submit the requirements specified.

POST AWARD REQUIREMENTS MONITORING REPORTS

- Monitoring report frequencies specified in the award are prescribed by the Forest Service program manager.
- Reporting Periods are established by the National Office

| Report Frequency | Reporting Period | Due Date 90 days for annual reports 30 days for bi-annual or quarterly reports |
|------------------|---|--|
| Annual | January 1 – December 31 | March 31 |
| Bi-Annual | January 1 – June 30 July 1 – December 31 | July 31 January 31 |
| Quarterly | January 1 – March 31 April 1 – June 30 July 1 – September 30 October 1 – December 31 | April 30 July 31 October 31 January 31 |

POST AWARD REQUIREMENTS MONITORING REPORTS

Required Report Forms

- SF-PPR Performance Progress Report
 - The SF-PPR is required for awards with federal funding >\$100,000. For federal awards \leq \$100,000, the SF-PPR is optional and an alternative format such as the Recipient Performance Report may be used.
 - Individual SF-PPRs for each program within the Consolidated Payment Grant is not required – only one SF-PPR per award.
 - Performance reports may be constructed by compiling performance statements from previous reimbursement requests, with a brief summary overview.

POST AWARD REQUIREMENTS MONITORING REPORTS

PERFORMANCE PROGRESS REPORT SF-PPR

| | | Page | of |
|---|--|---|---------|
| | | | Pages |
| 1. Federal Agency and Organization Element to Which Report is Submitted | | 2. Federal Grant or Other Identifying Number Assigned by Federal Agency | |
| 4. Recipient Organization (Name and complete address including zip code) | | 3a. DUNS Number | 3b. EIN |
| 6. Project/Grant Period Start Date: (Month, Day, Year) End Date: (Month, Day, Year) | | 5. Recipient Identifying Number or Account Number | |
| 7. Reporting Period End Date (Month, Day, Year) | | 8. Final Report? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | | 9. Report Frequency <input type="checkbox"/> annual <input type="checkbox"/> semi-annual <input type="checkbox"/> quarterly <input type="checkbox"/> other (If other, describe: _____) | |
| 10. Performance Narrative <i>(attach performance narrative as instructed by the awarding Federal Agency)</i> | | | |
| 11. Other Attachments <i>(attach other documents as needed or as instructed by the awarding Federal Agency)</i> | | | |
| 12. Certification: I certify to the best of my knowledge and belief that this report is correct and complete for performance of activities for the purposes set forth in the award documents. | | | |
| 12a. Typed or Printed Name and Title of Authorized Certifying Official | | 12c. Telephone (area code, number and extension) | |
| | | 12d. Email Address | |
| 12b. Signature of Authorized Certifying Official | | 12e. Date Report Submitted (Month, Day, Year) | |
| | | 13. Agency use only | |

PPR, Page 1

OMB Approval Number: 0970-0334
Expiration Date: 6/30/2009

Recipient Performance Report

| | |
|---|------------------------|
| Agreement Number: _____ | Start Date: _____ |
| Project Title: _____ | Expiration Date: _____ |
| Dates Covered by this Report*: _____ to _____ | |

Please provide brief information on the following:

- Status Summary:
- What has been accomplished to date? Please provide a comparison of actual accomplishments to the objectives established in the project narrative (quantify where possible):
- Any problems encountered? Explain delays or changed costs or conditions that significantly impair the ability to meet project objectives and timelines. If necessary, prepare a separate formal request for an extension of the agreement period.
- Any changes that you plan to propose? If the objectives would change, or if more than 10% of the total budget changes object class categories, please prepare a separate formal request to modify the current agreement.
- Any other comments considered of importance but not discussed above?

| | |
|------------------------------------|----------------------|
| Submitted by: | |
| _____ <i>Name/Title</i> | _____ <i>Date</i> |
| Report Accepted by Forest Service: | |
| _____ <i>Name/Title</i> | _____ <i>Date</i> |

POST AWARD REQUIREMENTS MONITORING REPORTS

- SF-425 Federal Financial Report

- The SF-425 should reflect cumulative expenditures, federal and matching, from the start date of the award through the end of the reporting period.

| FEDERAL FINANCIAL REPORT | | | | | | |
|--|---------|---|----------------|---|--|-------------------|
| (Follow Form Instructions) | | | | | | |
| 1. Federal Agency and Organizational Element to Which Report is Submitted | | 2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) | | Page | 1 | of |
| 3. Recipient Organization (Name and complete address including Zip code) | | | | | | |
| 4a. DUNS Number | 4b. EIN | 5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) | | 6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final | 7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual | |
| 8. Project/Grant Period From: (Month, Day, Year) | | To: (Month, Day, Year) | | 9. Reporting Period End Date (Month, Day, Year) | | |
| 10. Transactions | | | | Cumulative | | |
| (Use lines a-c for single or multiple grant reporting) | | | | | | |
| Federal Cash (To report multiple grants, also use FFR Attachment): | | | | | | |
| a. Cash Receipts | | | | | | |
| b. Cash Disbursements | | | | | | |
| c. Cash on Hand (line a minus b) | | | | | | |
| (Use lines d-o for single grant reporting) | | | | | | |
| Federal Expenditures and Unobligated Balance: | | | | | | |
| d. Total Federal funds authorized | | | | | | |
| e. Federal share of expenditures | | | | | | |
| f. Federal share of unobligated obligations | | | | | | |
| g. Total Federal share (sum of lines e and f) | | | | | | |
| h. Unobligated balance of Federal funds (line d minus g) | | | | | | |
| Recipient Share: | | | | | | |
| i. Total recipient share required | | | | | | |
| j. Recipient share of expenditures | | | | | | |
| k. Remaining recipient share to be provided (line i minus j) | | | | | | |
| Program Income: | | | | | | |
| l. Total Federal program income earned | | | | | | |
| m. Program income expended in accordance with the deduction alternative | | | | | | |
| n. Program income expended in accordance with the addition alternative | | | | | | |
| o. Unexpended program income (line l minus the m or the n) | | | | | | |
| 11. Indirect Expense | a. Type | b. Rate | c. Period From | Period To | d. Base | e. Amount Charged |
| g. Total: | | | | | | |
| 12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation: | | | | | | |
| 13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001) | | | | | | |
| a. Typed or Printed Name and Title of Authorized Certifying Official | | | | c. Telephone (Area code, number and extension) | | |
| b. Signature of Authorized Certifying Official | | | | d. Email address | | |
| | | | | e. Date Report Submitted (Month, Day, Year) | | |
| | | | | 14. Agency use only: | | |
| Standard Form 425 OMB Approval Number: 0348-0061 Expiration Date: 10/31/2011 | | | | | | |
| Paperwork Burden Statement According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503. | | | | | | |

POST AWARD REQUIREMENTS MONITORING REPORTS

Preferred method of transmitting monitoring reports is via email to spf-reports@fs.fed.us (may include a cc to the program manager)

POST AWARD REQUIREMENTS CLOSEOUTS

Final billing and reports are due within 90 days of the expiration date of the award and must include:

- Final SF-270 with supporting documentation.
 - Since the final program performance report is being submitted, a performance statement may not be needed, but a final budget of expenditures by cost category should be included.
- Final Program Performance Report (SF-PPR or alternate format for awards \leq \$100,000)
 - Compile previous performance reports to construct final report.

POST AWARD REQUIREMENTS CLOSEOUTS

- Final Federal Financial Report SF-425 with cumulative expenditures for the funding period.
- The final billing and closeout reports may be submitted together to asc_ga@fs.fed.us.

POST AWARD REQUIREMENTS CLOSEOUTS

If a program within the Consolidated Payment Grant is complete, the recipient may submit a final performance report for that program directly to the program manager (not Albuquerque Service Center) to be kept on file until all other performance reports are submitted with a final SF-PPR.

Programs with a final performance report that has been accepted by the Forest Service Program Manager, will not be subject to future monitoring requirements.

POST AWARD REQUIREMENTS SAM.GOV

Please ensure your financial information is current in SAM.gov.

Registrations that have expired or contain incorrect financial information will cause delays in obligations and payments.

RESOURCES

OMB Circulars:

http://www.whitehouse.gov/omb/grants_circulars

Code of Federal Regulations

<http://www.gpo.gov/fdsys/browse/collectionCfr.action?collectionCode=CFR>

USDA Forest Service OIG Reports:

<http://www.usda.gov/oig/rptsauditsfs.htm>

Regional State and Private website for grants:

<http://www.fs.usda.gov/goto/r6/spf/ga>