



2010 Financial Assistance Workshop

GMD Connected: The New Decade

*Post Award Activity and Monitoring
Presented by: Tracy Jackson*





Post Award Actions

No Cost Extension - Without Invocation of Expanded Authority

Extension to Close Out

Change in Scope

Transfer of Award

Change in Principal Investigator

Change in Institution Name

Change in Key Person Specified in the Application

Satisfied Special Award Conditions

Transfer of funds allotted for training to other categories of expenses

Pre-Award Cost

No Cost Extension - Invocation of Expanded Authority

Reprogram or Rebudget

Equipment Purchase

Foreign Travel

Sole Source Contract

Other

Absence of more than 3 months or 25% by project director or PI

Inclusion of cost that require prior approval based on cost principles

Sub award, transfer or contracting out of any work under the award if not described in the approved application

Termination for Convenience



Post Award Activity

The recipient must adhere to the following when submitting a post award request in Grants Online:

- Submit appropriate documentation for designated request in accordance with established timelines.
- Ensure that all reports (financial and progress) have been submitted!
- Adhere to all administrative terms and conditions when related to post award activity such as:
 - When a request should be submitted; and
 - Who should submit the request
- Make sure that all amendments have been accepted by the recipient authorized representative
- Obtain concurrence from the Federal Program Office



Frequently Submitted Award Action Requests Post Award Activity

- No Cost Extension – Without Invocation of Expanded Authority
 - The request to extend the award period should be submitted to the FPO at least 30 days prior to the expiration of the award.
 - A written request may be submitted to the Program Officer clearly justifying why the extension is needed and explain what activities are remaining to be accomplished under the award and what funds are still available to support the activity.
- No Cost Extension – Invocation of Expanded Authority
 - All recipients under 15 CFR Part 14 (e.g., educational institutions/non-profits) are granted authority to initiate a one-time no-cost extension to the award period of up to one year without prior approval.
 - Grants Office must be notified in writing at least 10 days prior to expiration of the award with an explanation of the reason for the extension.



Frequently Submitted Award Action Requests *Post Award Activity*

- Extension to Close Out
 - Recipients have 90 days after the award expires to submit all reports by the terms and conditions of the award and liquidate all obligations incurred.
 - An extension to the closeout period should only be requested to complete the preparation of final reports and make final payments.
- Reprogram or Rebudget
 - Request for prior approval of any budget revisions that transfer funds among line item cost categories shall be submitted on the SF-424A.
 - Request to change and/or add program objectives does not constitute a budget revision, however a detailed explanation of the reprogramming request is required.



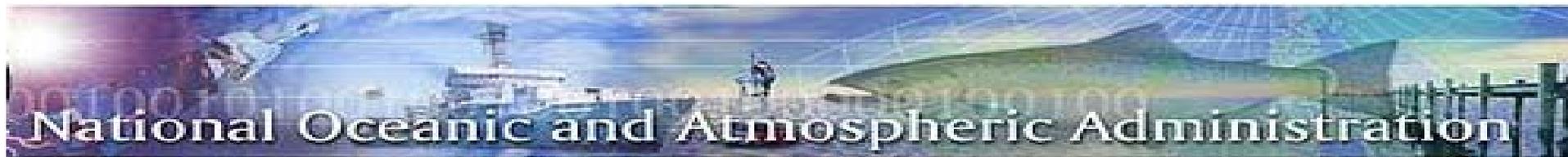
Frequently Submitted Award Action Requests Post Award Activity

- Change in Scope
 - Change in the methodology, approach or other aspects of the project object must receive prior approval from NOAA.
 - A detailed justification must be provided by the grantee and attached to the file.
- Equipment Purchase
 - If purchasing equipment in excess of \$5,000, recipient must determine a Lease vs. Purchase and provide a justification explaining the determination, as well as the purpose for which the equipment is to be used.

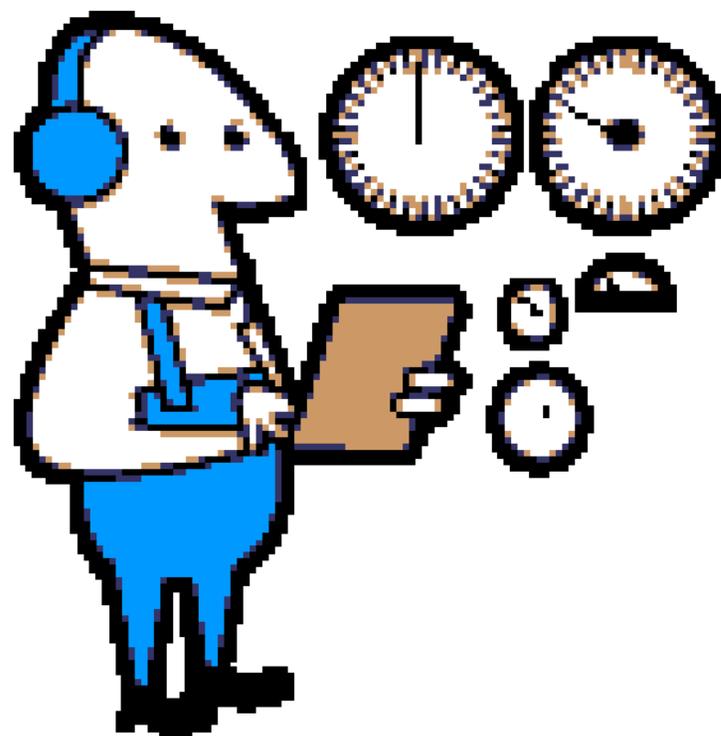


Frequently Submitted Award Action Requests *Post Award Activity*

- Transfer of Award
 - Request should include documentation attesting to the original recipients and proposed replacement recipients consent to the proposed transfer.
 - The organization to which the award is transferred must submit an application which includes a proposal, a detailed budget narrative and all applicable forms.



MONITORING





Monitoring

Monitoring ensures that the terms and conditions of the award are fulfilled. Award monitoring is the responsibility of the grantee, Grants Office and Program Office.

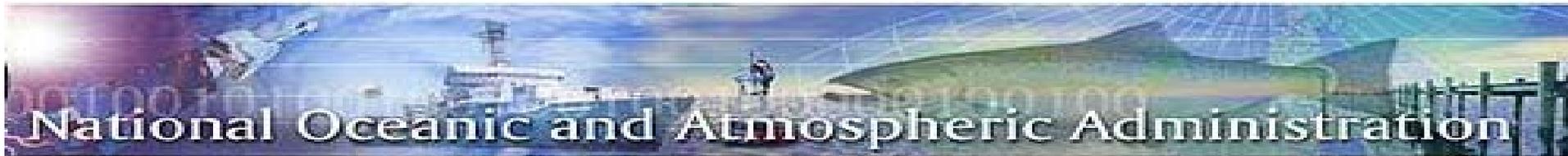
- Progress reports are coordinated with the Program Office
 - Schedule of report submission is identified in the award as a term and condition
- Financial reports are coordinated with the Grants Office
 - Effective as of April 2009 - SF-425 Federal Financial Reports
 - OMB Government Mandate– The Federal Financial Report SF-425 and the FFR Attachment SF4-25A)are replacing the Financial Status Report SF-269, the Federal Cash Transactions Report SF-272, and associated forms SF-269A (Short Form), SF-272A (Continuation Report).

Reporting Requirements – The SF425 Federal Cash Flow Portion is due semi-annually (SF425A is used when reporting on multiple awards.) and the final SF425 Full report is required within 90 days.



National Oceanic and Atmospheric Administration

Federal Financial Report
SF425



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 pages		
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			
<i>(Use lines a-c for single or multiple grant reporting)</i>							
Federal Cash (To report multiple grants, also use FFR Attachment):							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)							
<i>(Use lines d-o for single grant reporting)</i>							
Federal Expenditures and Unobligated Balance:							
d. Total Federal funds authorized							
e. Federal share of expenditures							
f. Federal share of unliquidated 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 line m or line n)							
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
g. Totals:							
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 218, Section 1001)							
a. Typed or Printed Name and Title of Authorized Certifying Official			c. Telephone (Area code, number and extension):				
			d. Email address				
b. Signature of Authorized Certifying Official			e. Date Report Submitted (Month, Day, Year)				
14. Agency use only:							



GENERAL INFORMATION

- 1 FEDERAL AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH REPORT IS SUBMITTED

- 2 FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY THE FEDERAL AGENCY

- 3 RECIPIENT ORGANIZATION – NAME AND COMPLETE ADDRESS INCLUDING ZIP CODE

- 4 a. DUNS NUMBER

- 4 b. EIN

GENERAL INFORMATION

CONTINUED

5 RECIPIENT ACCOUNT NUMBER OR
IDENTIFYING NUMBER

6 REPORT TYPE – Quarterly; Semi-Annual; Annual; Final

7 BASIS OF ACCOUNTING – Cash or Accrual

8 PROJECT/GRANT PERIOD (FROM DATE AND TO
DATE)

9 REPORTING PERIOD END DATE



FEDERAL CASH FLOW PORTION ***formerly the sf272 detailed information***

- 10 a. CASH RECEIPTS – Enter the cumulative amount of actual cash received from the federal government since the inception of the award as of the reporting period end date.

- 10 b. CASH DISBURSEMENTS – Enter the cumulative amount of federal fund disbursements since the inception of the award as of the reporting period end date.

- 10 c. CASH ON HAND – Cash Receipts less Cash Disbursements equals Cash on Hand ($10a - 10b = 10c$). This represents immediate cash needs. If the amount is greater than \$5,000, an explanation is required in block 12.



FEDERAL FINANCIAL REPORT ATTACHMENT
formerly the sf272A detailed information

- 1 FEDERAL AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH REPORT IS SUBMITTED

- 2 RECIPIENT ORGANIZATION – NAME AND COMPLETE ADDRESS INCLUDING ZIP CODE

- 3 a. DUNS NUMBER and 3 b. EIN

- 4 REPORTING PERIOD END DATE

- 5 FEDERAL GRANT NUMBER
RECIPIENT ACCOUNT NUMBER
CUMULATIVE FEDERAL CASH DISBURSEMENT (Total)



FEDERAL EXPENDITURES & UNOBLIGATED BALANCE PORTION

formerly the sf269 detailed information

10 d. TOTAL FEDERAL FUNDS AUTHORIZED – Enter Federal Share of Cost (CD450 or CD451).

10 e. FEDERAL SHARE OF EXPENDITURES – Enter the amount of Federal fund expenditures.

10 f. FEDERAL SHARE OF UNLIQUIDATED OBLIGATIONS – Unliquidated obligations (UO) on a cash basis are obligations incurred, but not yet paid. UO on an accrual basis are obligations incurred, but for which an expenditure has not yet been recorded.



***FEDERAL EXPENDITURES & UNOBLIGATED
BALANCE PORTION CONT.
formerly the sf269 detailed information***

10 g. TOTAL FEDERAL SHARE – Enter Federal Share of Expenditures plus Federal Share of Unliquidated obligations equals the Total Federal Share ($10e + 10f = 10g$).

10 h. UNOBLIGATED BALANCE OF FEDERAL FUNDS – Enter Total Federal Funds Authorized less Total Federal Share equals Unobligated Balance of Federal Funds ($10d - 10g = 10h$).



RECIPIENT SHARE PORTION
formerly the sf269 detailed information

10 i. TOTAL RECIPIENT SHARE REQUIRED – Enter Recipient Share of Cost (CD450 or CD451).

10 j. RECIPIENT SHARE OF EXPENDITURES – Enter the amount of Recipient Share of actual cash disbursements or other outlays (e.g. Third party in-kind contributions).

10 k. REMAINING RECIPIENT SHARE TO BE PROVIDED – Total Recipient Share Required less Recipient Share of Expenditures (10i – 10j = 10k).



PROGRAM INCOME PORTION
formerly the sf269A detailed information

What is Program Income? Program Income is income earned by a grant recipient from activities which are supported by the direct costs of an award. For example, fees received to attend a conference or workshop funded by a sponsored project.

Agency note: very few of NOAA's awards generate Program Income.

10 l. TOTAL FEDERAL PROGRAM INCOME EARNED – Enter the amount of program income earned (Details can be found on the SF424 and award Special Award Conditions.).

10 m. PROGRAM INCOME EXPENDED IN ACCORDANCE WITH THE DEDUCTION ALTERNATIVE – NOAA does “not” use this method.



PROGRAM INCOME PORTION CONTINUED
formerly the sf269A detailed information

- 10 n. PROGRAM INCOME EXPENDED IN ACCORDANCE WITH THE ADDITION ALTERNATIVE – NOAA does use this method. See NOAA Administrative Standard Award Condition F. Enter the amount of program income that was added to funds committed to the total project costs.
- 10 o. UNUSUED PROGRAM INCOME – Program income that has been earned but not expended, as of the reporting period end date. Total Federal Program Income Earned less Program Income Expended in Accordance with the Addition Alternative equals the Unused Program Income (10l – 10n = 10o).



INDIRECT EXPENSE

What are Indirect Costs (F&A)?

Allowable costs that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with one sponsored project or proportionally charged to multiple sponsored projects (e.g. office supplies).

INDIRECT EXPENSE

- 11 a. TYPE OF RATE – State whether indirect cost rate(s) is Provisional, Predetermined, Final, or Fixed.
- 11 b. RATE – Enter the indirect cost rate in effect during the reporting period.
- 11 c. PERIOD FROM; PERIOD TO – Enter the beginning and ending effective dates for the rate(s).
- 11 d. BASE – Enter the amount of the base against which the rate was applied (Modified Total Direct Cost).
- 11 e. AMOUNT CHARGED – Enter the amount of indirect costs charged during the time period specified. Rate times Base equals Amount Charged (11b x 11d= 11e).
- 11 f. FEDERAL SHARE – Enter Federal share of the amount in 11e.
- 11 g. TOTALS – Enter totals for columns 11d, 11e and 11f.



GENERAL INFORMATION

12 REMARKS (Clarifications or Justifications)

13 CERTIFICATION (This field is populated by GOL.)

- a. Typed or Printed Name and Title of Authorized Certifying Official
- b. Signature of Authorized Certifying Official
- c. Telephone
- d. Email Address
- e. Date Report Submitted

14 AGENCY USE ONLY



CLOSING REMARKS

Once the recipient completes the report in GOL, he/she will save it, and then submit it to the agency.

Finally, the Grants Management Specialist will receive the report in their GOL task box for review and approval.



POST AWARD QUIZ

1. The request to extend the award period should be submitted to the FPO at least ____days prior to the expiration of the award.
 - a) 10
 - b) 60
 - c) 30
 - d) 90

2. Request for prior approval of any budget revisions that transfer funds among line item cost categories shall be submitted on the SF-424A.
True or False

3. An extension to the closeout period should only be requested to complete the preparation of final reports and make final payments.
True or False



POST AWARD QUIZ

4. What reports did the SF-425 Federal Financial report replace?
 - a) SF-269 and SF-272
 - b) SF-424 and SF-424A
 - c) All of the above
 - d) None of the above

5. Progress reports are coordinated with the Program Office. True or False

6. Award monitoring is only the grantee responsibility. True or False

