Grantee Welcome Packet

Helpful Information for Your NOAA Grant Award

Version 2.0
June 2015

Congratulations on your NOAA Award!

Congratulations and welcome to the cohort of financial assistance recipients with the NOAA Pacific Islands Regional Office. This welcome packet is designed to be a resource and help answer common questions and information that you may have throughout your award. We are excited about your project and want to ensure that is as successful as possible. In addition to these series of documents, our website has additional information and resources that may be beneficial. We encourage you to continue to ask questions and seek advice throughout your award. This document contains 15 sections and two appendices that cover topics from how to set up your award in Grants Online, to how to properly close out the award after it is completed.

Please note all of the information within this packet is a plain language summary of the numerous regulations and policies affecting your award. If in doubt, you are encouraged to go back to the original text of the regulation that applies for further information. All awards issued after December 2014 are required to follow the new federal grant regulations found in 2 CFR Part 200.

There are numerous staff within NOAA who will help you and your project reach your goals. Your award is managed locally, from the PIRO Federal Programs Office, with a federal program officer to assist in award management, approval, and oversight. In addition, you may also be assigned a technical program officer who has programmatic expertise related to your project.

Your Federal Program Officers,

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Additional Resources and Links

Grants Online

Login Page
Grant Recipient Training Resources
Help Desk Phone: 1-877-662-2478 (Toll-Free) or 301-444-2112
E-mail: GrantsOnline.HelpDesk@noaa.gov

NOAA Pacific Islands Regional Office

Federal Programs Office, Main Website
Federal Programs Office, Training Website

Grant Regulations

2 CFR Part 200

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New Award Checklist

Congratulations on your new NOAA Fisheries PIRO grant award! Regardless if this is your first award, or your 100th, there are a few things that need to be completed and reviewed right away. Many of these tasks must be done by the *Authorized Representative* for your entity or award. The *Authorized Representative* is noted on the SF-424 submitted with your grant application at the bottom of the last page.

1. Grants Online Access

All NOAA awards are managed online through the Grants Online system. All official correspondence, reports, approvals, and acceptance of the award is done through this system. For new grantees, who have never had a NOAA award, the *Authorized Representative*, must request their Grants Online user name and password from the Grants Online help desk. Your Username is your first initial followed by your last name (and possibly followed by a 2-digit number). The Help Desk cannot send your Password by email for security reasons, therefore it is best to call them directly or send them an email with a contact phone number.

Grants Online Information:

Email: GrantsOnline.HelpDesk@noaa.gov
Phone: Toll free at 1-877-662-2478 or at 301-444-2112
Hours: 8:00 AM to 6:00 PM Eastern Time, Monday through Friday
Grants Online Login Page

2. Review Terms and Conditions and Accept Award

The *Authorized Representative* must log into Grants Online and accept the award after reviewing all of the terms and conditions for the award. Pay special attention to the *Special Award Conditions*, which may have other conditions that are specific to the award. *The award must be accepted within 30 days of being issued.*

3. Manage Users in Grants Online

After accepting the award, the *Authorized Representative* will receive a task to "*Manage Award Users*". Within 30 days, the *Authorized Representative* must associate or add their *Principal Investigator (PI)* in Grants Online. This step needs to be done even if these roles are filled by the same person. For more detailed information on how to do this step, review the "*Manage Award Users*" Helpful Hints document.

4. Enroll in ASAP.gov (Automated Standard Application for Payments)

Recipients that sign up for ASAP are able to electronically "draw-down" grant funds, as needed to cover allowable grant expenses. The funds are transferred electronically to a designated U.S. bank account. Most grantees are eligible to use ASAP. *The entire enrollment can take 2 – 4 weeks, so it is very important to do this as soon as the award is accepted. Do not wait until you need grant funds.* If you've already used ASAP.gov, more than likely, your award is already set up in the system, but may need to be manually linked. For more detailed information on how to do this step, review the "*ASAP Enrollment*" Helpful Hints document.

5. Identify Financial and Progress Report Due Dates

Don't let the required reports sneak up on you! Note in your project calendar the reporting due dates to ensure that you are on track. Please check with your Federal Program Officer if you have questions. Reports are due, regardless of activities completed or dollar amount spent. Delinquent or late reports can jeopardize future funding from NOAA. All awards must submit semi-annual financial and progress reports, which most likely are due at different times of the year. *Do not wait until the last day that a report is due.*

Financial Reports are due *April 30* and *October 30*, and *90 days* after the award end date.
Progress Reports are due *30 days* after each 6 month reporting period, with final reports due *90 days* after the award end date.

NOAA FISHERIES

Pacific Islands Regional Office (PIRO)

Federal Programs Office - Grants Management Helpful Hints

Managing Recipient Personnel

The following roles must be added or identified in Grants Online by the *Authorized Representative*, and must be maintained and kept current throughout the award. Changes to "key personnel" generally, the *Principal Investigator* for an award, requires prior approval from NOAA.

AUTHORIZED REPRESENTATIVE: This person has access to all awards for the entity. They are responsible for submitting all financial and progress reports, award action requests, accepting the awards, or re-assinging tasks. They are also resposible for adding or creating Grants Online accounts. This person has been designated to represent the entity. This is generally NOT the Principal Investigator.

PRINCIPAL INVESTIGATOR: This is the person responsible for the day-to-day activites on the award, and generally they are considered a "key personnel". They can only see specific awards in Grants Online, not all awards within the entity. While they are often the primary contact to NOAA, they can NOT submit award action requests or progress reports, unless they have submitting authoritiy designated in Grants Online. They are allowed to iniatiate or create financial and progress reports, and award action requests.

BUSINESS/FINANCIAL REPRESENTATIVES: This person has access to all awards for the entity and is responsible for creating financial reports.

RECIPIENT ADMINISTRATORS: This person has access to all awards, and is responsible for adding personnel in the system. They can also create financial and progress reports, award action requests, or reassign tasks.

RECIPIENT USERS (ADDITIONAL KEY PERSONAL): This person can see only the specific award designated in Grants Online and have view only access. They cannot submit or create reports or award action requests.

How do I set up personnel for a new award?

For entities with a Grants Online account, the *Authorized Representative* must add the *Principal Investigators* (PI) and other key personnel that are listed in your award. This is not automatic. After the *Authorized Representative* accepts an award, they need to log into Grants Online within 30 days and complete the following steps:

1. Click on the "*Inbox"* tab at the top menu. Another menu bar along the left hand side will appear. Click on the *"Tasks"* to find all items waiting for your action.
2. Click *"View"* on the task named *"Manage Recipient Users"*. This will launch a new page with a drop down menu.
3. Select *"View Manage Award Screen"* within the drop down menu and click *"Submit"*.
4. The *"Manage Award Screen"* displays all the *Authorized Representatives*, *PI/Co-PIs/Other Investigators*, *Business/Financial Representatives*, *Recipient Administrators*, and *Other Key Personnel* that are associated with this Award within your organization.
    a. You may un-assign a user from this Award by selecting the *"UnAssign"* link in the Action column.
    b. You may also add another user that is not listed. For example, if you would like to add another PI, in the *"PI/Co-PIs/Other Investigators"* section select the *"Add another Investigator"* link. Please note, the initial *Principal Investigator(s)* and *Key Personnel* should match the personnel who were submitted as part of the application.
    c. A minimum of one (1) *Principal Investigator* and one (1) *Authorized Representative* is required for each award.
    d. Once all the changes are complete select the *"Done"* button.
5. Once all changes have been made, select *"Manage Award Complete"* from the drop down menu and hit *"Submit"*.

How Do I request a change to the Principal Investigator?

Please discuss the request for a Change in Principal Investigator with your NOAA Federal Program Officer early in the planning stages. Selection of applications for award are made partly on the qualifications of the Principal Investigator. NOAA may wish to consider alternative remedies, e.g. transferring the award to the current Principal Investigator's new organization. NOAA must first approve any change of the official Principal Investigator (s) or Key Personnel through the submission of an *"Award Action Request".* The Authorized Representative must do the following to request a change in PI:

1. Log in to Grants Online.
2. Click the *"Award"* tab.
3. Click the *"Search"* or the *"Search Award"* link. The *"Search Award"* page is displayed.
4. Click the *"Search"* button on the *"Search Award"* page. When your search results populate, click the award number for which you are requesting the change in Principal Investigator.
5. On the *"Grants File"* launch page, select the *"Create Award Action Request"* action from the action drop down menu then click the *"Submit"* button.
6. The *"Award Action Request Index"* page is displayed with the available *Award Action Requests*. Click the link for *"Change in Principal Investigator/Project Director".*
7. The requested page will be displayed for you to complete. Enter the required fields, proposed principal investigator, short justification, and click the *"Save"* button.
8. The *"Award Action Request"* page is re-displayed with the attachment link and other fields. You can upload supporting documents at this time. After completing the required information, click the *"Save and Return to Main"* button. Another message will display where you can confirm your request and start workflow, click the *"Yes"* button.
9. A review task is sent to your *"Task"* inbox.
10. The review task will go first to the creator of the document and who then must send it to their *Recipient Authorized Representative(s)*. The creator will review and approve the action and either *"Forward to Agency"* or "*Forward to Recipient Authorized Representative"* and then *"submit"*, depending on your roles and access.
11. The Recipient Authorized Representative must then log in and select "*Forward to Agency*" and then *"submit"*. If you have the role of *Recipient Authorized Representative* you will have to submit the request to the appropriate Federal Agency, thus you will have processed two tasks.

Changing the PI after the Request is Approved

After approval of a *Change in Principal Investigator* request, the *Recipient Administrator(s)* will be notified and assigned a task to *"Manage Recipient Users".* They should complete this task by assigning the new *Principal Investigator* to the Award and removing the old assignment, using the steps outlined above. NOAA personnel cannot perform this task. The assigned *Principal Investigator(s)* will receive notifications of required project progress reports, so it is important that they be assigned to their awards.

Can I add other people in Grants Online?

Adding *Recipient Investigators* (who are not *Principal Investigators*) to the award through the Grants Online *Manage Recipient Users* or *View/Manage Award-related Personnel* features is not prohibited and does not require NOAA permission. Note that these recipient users can not create or approval financial or progress reports.

What if my entity has not used Grants Online before?

For new grantees, who have never had a NOAA award, the *Authorized Representative*, must request their Grants Online user name and password from the Grants Online help desk. Your username is your first initial followed by your last name (and possibly followed by a 2-digit number). The Help Desk cannot send your Password by email for security reasons, therefore it is best to call them directly or send them an email with a contact phone number.

Grants Online Information:

Email: GrantsOnline.HelpDesk@noaa.gov
Phone: Toll free at 1-877-662-2478 or at 301-444-2112
Hours: 8:00 AM to 6:00 PM Eastern Time, Monday through Friday
Grants Online Login Page

More information on Managing Key Personnel

Grants Online Help Pages:

Change in Principal Investigator
Managing Award Users

ASAP.gov (Automated Standard Application for Payments)

Why do I need to sign up for ASAP.gov?

Recipients that sign up for ASAP.gov are able to electronically "draw-down" grant funds, as needed to cover allowable grant expenses. The funds are transferred electronically to a designated U.S. bank account. Most grantees are eligible to use ASAP.gov. ASAP.gov is only for entities with a US bank account. **If your entity does not have a US bank account, you must use the SF-270 feature to request draw downs and should not enroll in ASAP.gov.**

The entire enrollment can take 2 – 4 weeks at a minimum, so it is very important to do this as soon as the award is accepted. Do not wait until you need grant funds.

Do we have to enroll in ASAP.gov?

Recipients who are not signed up for ASAP.gov will have to submit a *SF-270* form (Request for Reimbursement) to request grant funds. Enrolling in ASAP is the preferred method, but some entity are either not eligible or choose not to use this system. You must submit reimbursement forms (SF-270) if one of the following apply to your award:

- Grantees is designated as *High Risk*. This information will be in your Special Award Conditions.
- Individuals without a SAM.gov account.
- Entities/Individuals without a U.S. Bank Account.

How do I sign up for ASAP.gov?

ASAP enrollment is a multi-step online process. The first task is completed by the grantee in Grants Online, and second set of tasks are completed by the grantee within the ASAP.gov system, and the last set of tasks are completed by NOAA in Grants Online. Enrollment includes adding all required personnel and bank account information in an ASAP.gov account. See below for more detailed instructions on each step.

ASAP.gov Roles

POINT OF CONTACT (POC) is responsible for adding, modifying, and deleting the organization officials in ASAP.gov. This role is set in the initial enrollment request through Grants Online.

HEAD OF ORGANIZATION (HOO) is the management official who approves or rejects the officials named by the Point of Contact. The HOO can also add officials but not delete officials. Only one person may be designated as the Head of Organization.

RE-DELEGATED HEAD OF ORGANIZATION (RHOO) can act on behalf of the Head of Organization to approve officials.

AUTHORIZING OFFICIAL (AO) is responsible for completing the organization's basic information and naming the payment requestors.

FINANCIAL OFFICIAL (FO) adds the bank account information for the organization.

PAYMENT REQUESTORS (PR) can request funds from their ASAP.gov account

Grants Online ASAP Initiation Process

1. The *Authorized Representative* for the award needs to log into the Grants Online system
2. On the top menu bar, click on *"Awards"*. It is the second tab, the one right next to *"Inbox"*.
3. On the left hand side will be a series of links. Click on the second link, *"Organizational Profile Change Request"*.
4. Near the bottom of this new screen is the field *"ASAP ID"* and with a link that reads *"Enroll in ASAP"* just to the right. Click on the *"Enroll in ASAP"* link.
5. A new screen will appear. Enter your ASAP *Point of Contact* Information. After you enter your information, click the *"Save and Start Workflow"* button at the bottom. On the next screen, choose the drop down *"Forward to Agency"* and then click *"Submit"*. This will complete the first phase of the enrollment process.

After the grantee completes the initiation process in Grants Online, there are a few additional initiation steps that must be completed by NOAA and ASAP.gov. Within 2 weeks. ASAP.gov system will mail the *Point of Contact* a user name and password through the U.S. Post Office. If you do not receive your user name and password within 10 day of it being mailed, please call ASAP Customer Service line at (855) 868-0151 to obtain your user name and password.

ASAP.gov Enrollment Process

1. Once the *Point of Contact* receives their ASAP.gov log in information, there are a series of additional steps to add all required personnel, and bank account information. Enrollment steps must be completed within 30 from when the enrollment was initiated. The *Point of Contact* must log into ASAP.gov and complete the following:
   i) Accept the role as ASAP *Point of Contact* and,
   ii) Add personnel for the *Head of Organization*, *Authorizing Official*, and *Financial Official* roles. Individuals can have more than one role.
2. The *Head of Organization* must now log into ASAP.gov and approve the *Authorizing Official* and *Financial Official* added by the *Point of Contact*.
3. The *Authorizing Official* must now log in and complete the organization's basic information and add the *Payment Requestor(s).*
4. The *Financial Official* must log in and add the bank account information for the entity. This must be a U.S. Bank account.
5. The U.S. Department of Treasury will then validate the account information (up to 7 days). After validation, NOAA will finalize the ASAP enrollment in Grants Online.
6. After all final steps have been completed, the grantee

How do I get my money? How often can I request funds?

Those with the *payment requestor* role can log into ASAP.gov throughout the award and request monies as needed to pay for allowable grant costs. Please remember to only draw down the funds that are needed to cover costs immediately. All funds must be spent within 5 business days. Do not draw down the entire award amount at once.

Grants Online Training Pages

ASAP Enrollment and Organization Profile Change Requests
Grants Management Division Workshop ASAP Enrollment Presentation

ASAP Customer Service - Bureau of the Fiscal Service - Kansas City Financial Center

Phone: (855) 868-0151 E-mail: kfc.asap@fms.treas.gov
Hours of Operation: 6:30 AM - 5:30 PM Central Time (Monday – Friday).
Please listen and follow the prompts for ASAP.

Progress Reports

How often do I need to submit a progress report?

NOAA PIRO grant recipients must submit semi-annual interim reports and a final report for each award. Interim reports cover a 6 month period and are due *30 days* after the reporting period. Final reports are due *60 days* after the award ends and covers the entire award. Reports need to be submitted using the Grants Online system.

What should the report include?

The report should be a stand-alone document (Microsoft Word or PDF format) and can include attachments. While there is no specific format required for the report, they should include, at a minimum, the following information:

AWARD INFORMATION: Award Number, Project Title, Agency, Principal Investigator, Award Period, and Reporting Period.

PROJECT SUMMARY: A brief description of the activities in the approved award and project narrative, focusing on the activities that were to be completed within the reporting period.

PROGRESS AND OUTCOMES: A brief description of the activities and progress of the project that occurred within the reporting period, including data and results of any monitoring or data collection activities. For example, if your award included a public outreach day, include the date and location of the event, number of participants, and outcomes/goals obtained during the event.

CHALLENGES: Any challenges or anticipated problems with the project. If activities are delayed, please explain why.

ATTACHMENTS: Photos with captions and photo releases, spreadsheets with data, presentations, news articles, or similar attachments should be included. Please also review your Grant *Special Award Conditions* to see if there are other reporting requirements, such as including data or photo documentation of your award.

How do I submit the report?

The report needs to be uploaded and submitted in Grants Online, and must be approved by an *Authorized Representative* for your entity. Reports need not be e-mailed to the Federal Program Officer.

1. The *Authorized Representative* or *Key Personnel/Principal Investigator* will log into Grants Online**.**
2. Click on the *"Award"* tab at the top menu bar.
3. Click on the *"Search"* button to locate your award and the progress report submission form. Enter the award number, if you know it, or leave it blank and hit *"Submit"* to find all of the NOAA awards available to you.
4. Click on the ***"****Award Number"* in the search results.
5. Scroll down to the bottom of the *"Grants File"* to the *"Associated Documents"* section. Click on the link in the *"ID"* column to get to the progress report screen.
6. Click the text link, *"Go to Performance Progress Report Details Page"*.
7. Enter the required information and upload the report document and any attachments. Once completed, select ***"****Complete Report"* at the bottom.
8. Navigate to your *"Inbox"* to finish the submission. Click on the *"Inbox"* tab at the top menu bar and click on *"Tasks"* on the left hand menu bar.
9. *"View"* the task. It will take you to a new window. Using the drop down menu, click on *"View Progress Report"*, and hit the ***"****Submit"* button. The report and attachments will now appear, please double check to ensure the report and attachment is complete. Once you are finished click the *"Complete Report"* button at the bottom of the page.
10. Choose the drop down menu *"Forward Progress Report to Authorized Representative"* and click *"Submit"*.
11. The *Authorized Representative* must now log in and approve the report. Most entities are set up in a manner that *Principal Investigators* can *NOT* submit directly to agency, therefore they will not have the *"Forward to Agency"* option listed below.

A report is not considered submitted until the **"Forward to Agency"** *action has been completed. Please submit your report in enough time to allow the Authorized Representative to review and submit the report.*

12. The Authorized Representative must click on the *"Inbox"* tab at the top menu bar, and click on *"Tasks"* on the left hand menu bar. Click on the report in the list. To review the report, choose *"View"* in the drop down menu and select *"Submit"*. The report will then open to be reviewed or modified. To send the report to NOAA, select *"Forward to Agency"* in the drop down menu and then the *"Submit"* button. The report will then be sent to NOAA to review and accept.

Make sure that the "Forward to Agency" option is selected and hit Submit!

What if my report is late?

Please contact your Federal Program Officer as soon as possible if you are having problems with the reporting deadline. NOAA can begin enforcement actions if the report is more than *15 days late*, or if late reports are an on-going problem. *Enforcement actions can include designating the recipient as "High Risk", not allowing any funds to be drawn down, or even keep your organization from receiving a future NOAA award.* Please discuss all challenges as soon as possible with your Federal Program Officer to keep your award in good standing.

Grants Online Training Pages

Grantee Quick Reference Guide
Performance Progress Reports Grantee Training Manual

Financial Reports

How often do I need to submit a financial report?

Interim financial reports are due *semi-annually*, and the final financial report is due *90 days* after the end of the award period. Grantees designated as *High Risk* or with other *Special Award Conditions* may be required to submit additional reports.

Regardless of the award start date, all interim financial reports are due *October 30* (covering a period of April 1 – September 30) and *April 30* (October 1 – March 31) each year. Reports are due regardless if funds were spent, or how long the award was active within that 6 month reporting period. For example, if your award start date is June 1, you must submit a report by October 30 for the time period of June 1- September 30.

If you are currently submitting the form *SF-270* to receive reimbursements (and not on ASAP.gov), each submission of the SF-270 is considered your financial report and a separate financial report is not required.

How do I submit financial reports?

NOAA requires electronic grant recipients to submit financial reports, *SF-425,* through the Grants Online system. The report is a fillable form within Grants Online system, and can be submitted anytime within the 30 days after the reporting period (or 90 days after the award ends for the final report).

1) Log into Grants Online. The *Authorized Representative*, *Principal Investigator*, *Business/Financial Representative*, or the *Recipient Administrator* can create the financial report. Only the *Authorized Representative* can approve the financial report.
2) Select the *"Award"* tab from the navigation panel, located at the top of the webpage.
3) Select the *"Search Reports"* link from the left hand menu.
4) The *"Search Financial and Project Progress Reports"* page will appear. From this page, there are several report search options available using various search criteria.
5) Select the *"Financial Reports"* radio button, and check the box to "*include reports with no Start Date (SF425)".* Then click the *"Search"* button. This will return all financial reports for all awards to which you have access. To narrow your search you can enter additional data into the query boxes and/or select one of the radio buttons for *"Report Status".* Use the *"Delinquent and Not Delinquent"* radio button to retrieve reports which still need to be submitted to NOAA.
6) The search results will be displayed at the bottom of the page. Notice the status of each report located in the *"Status"* column.
7) Locate the report to be viewed or completed and select the report name link from the *"Report"* column.
8) The *Federal Financial Report* launch page will be displayed .The title will indicate the type of report (i.e. SF-425 Cash Flow, SF-425 Full Report, SF425A, SF-269, SF-272 and SF272A) and the Award Number. If it is a FINAL report, that will also be indicated in the title. Review the *"Report Header Information"* section verifying the reporting period, report type and the report due date.
9) Click on the *"Go to SF-425 …. Details Page"* link to access the form for data entry.
10) Enter all required information. Enter the required information directly into the form. Do not complete the financial report outside of Grants Online.
11) Select *"Save"* to capture all data entered and validate the form. If there are no validation issues found, select *"Save and Return to Main"* to start workflow. A review task will be sent to the creator's inbox for review.
12) Next, you must now review and approve the report that was just created. Select the *"Inbox"* tab on the top, followed by the *"Task"* link on the left hand side.

13) Select the *"View"* link, next to the review task. In the drop down menu, select one of two options:

(a) *"Forward SF-425 Report to Agency"* and *"Submit".* This option will only be seen if you are the *Authorized Representative* or *Financial Representative* with submitting roles.

(a) If you do not have this option, select the option *"Forward SF-425 Report to Authorized Representative"* and click *"Submit"*. Once this is complete, the authorized representative will have to log in, navigate to their "*Inbox*" and *"Tasks"* and forward the report to the Agency. The report is not submitted until it has been sent to the agency.

What if my financial report is late?

Late financial reports can be very problematic. NOAA may begin enforcement actions after reports are *delinquent 15 days* or more stating. *Enforcement actions can include: a suspension of payments, designation as high risk, or additional reporting requirements, and even factor into approval of future awards. Suspension of payments may affect all of the federal NOAA awards that the entity has, not just the award in which the report is due.* Reversal of suspension of payments can take 1 – 2 weeks after the report has been submitted.

If you anticipate a late progress or financial report, please contact your federal program officer (FPO) to advise you of the appropriate action needed to keep your award in good standing.

More information on Financial Reports

Grants Online Help Pages

Financial Report Grantee Training Manual

Form and Instructions

SF-425 PDF Form NOTE: Do not use this form for submission. This is for reference only.
SF-425 Form Instructions

Reimbursement of Funds (SF-270)

Grantees can obtain funds in one of two ways, draw down as needed via ASAP.gov or reimbursement method via an SF-270. If a grantee is not enrolled in ASAP.gov (Automated Standard Application for Payment), an *SF-270* form will need to be submitted. Requests for reimbursements need to be completed in Grants Online and can be submitted no more frequently than a monthly basis. Grantees should request reimbursements throughout their award as they are completing grant activities. Entities without a US bank account must use this reimbursement method.

How do I request a reimbursement?

NOAA requires grant recipients to submit the request (*SF-270*) through the Grants Online system.

1. The *Financial Representative* or *Authorized Representative* must log into Grants Online.
2. Select the *"Award"* tab from the navigation panel, located at the top of the webpage.
3. Select the *"Search Awards"* link from the left hand menu.
4. Enter the Award Number (or blank to see all awards for your organization) and hit *"Search"*.
5. The search results will populate at the bottom of the page. Locate the Award and click on the Award Number link to access the Grants File page.
6. The Grants File page will be displayed. From the *"Action"* dropdown options, select *"Create SF-270"*, then click on the *"Submit"* button.
7. The SF-270 launch page will be displayed. Click on the *"Go to SF-270…Details Page"* link to access the form for data entry.
8. The funding request data fields will not be available until the "Type of Payment Requested" field on the first page are entered. Click *"Reimbursement"* and then the *"Save"* button at the bottom.
9. Section "*11. Computation*" will now be available to enter the amount of federal funds that are being requested.
10. When all information has been entered, click *"Save and Return to Main"*, and enter all remaining information on the main page.
11. Click *"Save and Certify"* to start the workflow, and click *"Agree – Start Workflow"* if all information is correct.
12. Next, you must now review and approve the request that was just created. Select the *"Inbox"* tab on the top menu, followed by the *"Task"* link on the left hand side.
13. Select the *"View"* link, next to the review task.
14. In the drop down menu, select one of two options:
    a. *"Forward SF-270 to Agency"* and *"Submit"*. This option will only be seen if you are the *authorized representative* or *financial representative* with submitting roles. If you do not have this option, select the option below to send it to your point of contact who can submit it for the agency.
    b. *"Forward SF-270 to Authorized Representative"* and click *"Submit"*. Once this is complete, the authorized representative will have to log in, navigate to their *"Inbox"* and *"Tasks"* and forward the request to the Agency. The request is not submitted until it has been sent to the agency.

For More Information on Submitting a Request for Reimbursement

Grants Online Help Pages

Financial Report and SF-270 Grantee Manual Note: The section on how to submit a SF-270 starts on page 26.

NOAA FISHERIES

Pacific Islands Regional Office (PIRO)

Federal Programs Office - Grants Management Helpful Hints

No Cost Extensions

Recipients may receive an unfunded ("no-cost") extension of their award beyond the original expiration date if they need more time to finish the sponsored project with a valid reason. *Grants may not be extended merely to allow recipients to spend unobligated funds, or do new activities not already described in the approved project narrative.* Requests must be submitted at least *30 days prior* to the expiration of the award in Grants Online. There are two slightly different ways to obtain a no cost extension, depending if your project has *"expanded authority"* which is discussed more in detail below.

What should my request include?

Requests should include a letter or document outlining the need for a no cost extension with the following required information:

- What work in the approved proposal remains to be completed? *(NOTE: Do NOT request to do any work that is "new" and not in the current approved proposal, it will be denied.)*
- What is the requested new expiration date?
- Explain why the work was not completed during the original award period.
- How much unobligated funds remain?
- Provide a budget for work to be completed during the extended period, including federal and nonfederal share.

How do I submit the request?

The no cost extension request (or notification of extension if you have expanded authority) needs to be completed in Grants Online as an "Award Action Request". This needs can be created by either the *Authorized Representative* or the *Principle Investigator* for the award, and must be approved and forwarded to NOAA by the *Authorized Representative* in Grants Online.

1. Log into Grants Online.
2. Click the *"Award"* tab.
3. Click the *"Search"* or the *"Search Award"* link. The *"Search Award"* page is displayed.
4. Click the *"Search"* button on the *"Search Award"* page. When your search results populate, click the award number for which you are submitting the no cost extension.
5. On the *"Grants File"* launch page, select the *"Create Award Action Request"* action from the action drop down menu then click the *"Submit"* button.
6. The *"Award Action Request Index"* page is displayed with the available *Award Action Requests*. Click the link for *"No Cost Extension – Prior Approval Required"*. The requested page will be displayed for you to complete. Enter the required fields, new project end date, short justification, and click the *"Save"* button.
   Note: If your award has expanded authority, choose the "Award Action Request" titled "No Cost Extension - Prior Approval Waived (Research Terms and Conditions)"
7. The *"Award Action Request"* page is re-displayed with the attachment link and other fields. You can upload supporting documents at this time. After completing the required information, click the *"Save and Return to Main"* button. Another message will display where you can confirm your request and start workflow, click the *"Yes"* button.
8. A review task is sent to your *"Task"* inbox for this request. The review task will go first to the creator of the document and then to the Recipient Authorized Representative(s) in the organization. If you have the role of *"Recipient Authorized Representative"* you will have to submit the request to the appropriate Federal Agency, thus you will have processed two tasks.

What is "Expanded Authority"?

If your award is a research award and you are a university or non-profit, you may have *expanded authority*. This allows you to notify NOAA (via an *award action request* in Grants Online at least 10 days prior to the award end date) that you are extending the award for 12 months. After notification is entered in Grants Online, your award will be automatically amended with the new end date. Not all awards have expanded authority, and this authority can only be used once.

Ek, my award already expired. Can I reopen it?

Unfortunately, no. *Requests need to be made prior to the award end date*. If you have an extreme circumstances, please talk to your Federal Program Officer and Grant Officer to discuss options, but please don't expect miracles. Due to this factor, it is very important that you submit the no cost extension at least *30 days* before the end of the award.

More Information on No Cost Extensions

Grants Online Help Page

No Cost Extension Grantee Guidance

2 CFR, Chapter 2, PART 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards

Section §200.308   Revision of budget and program plans

Budget Reprogramming

As projects are underway, it may be necessary to modify or deviate from the planned and approved budget for the project. While we always want your project to be successful, discussions with your Federal Program Officer (FPO) is necessary, and approval of this change in the Grants Online system may be required. All changes should be discussed in your semi-annual and final progress reports. Requests are not guaranteed to be approved.

Note: If your award requires a modification to the budget due to a change in activities, requesting a "Change of Scope" is the correct course of action. Please talk to your Federal Program Officer if you have any doubts and discuss the options.

Budget Categories

PERSONNEL: All employees of the organization that will be working on the project.

FRINGE BENEFITS*:* Generally a percentage of salary that includes health benefits and other benefits for employees.

TRAVEL: All travel expenses must fall within the federal travel guidance. Travel should be for employees only and directly related to the project and award.

EQUIPMENT: Equipment is defined as anything over $5,000 in value. When determining the value, include the costs of all pieces and shipping for the equipment. Items, such as a computer or laptop is generally NOT listed under *equipment*, since routine business computers are less than $5,000.

SUPPLIES: This includes all items purchased in order to complete the project, and with a unit cost of under $5,000. Items such as computers, printer toner, paper and workshop flip charts are generally considered supplies.

CONTRACTUAL: Include all sub-awards or contracts that are required to complete the award. This may include a contract for services, such as a website designer who will be developing the program website, or a contractor to help work on the project with a key skill.

CONSTRUCTION: Please check with the Federal Program Officer for the competition if your project requires construction. Construction costs including building a building or renovating an asset is only allowable on certain funding programs.

INDIRECT CHARGES: Entities must have a negotiated indirect cost rate agreement with the federal government in order to charge an indirect rate. Indirect charges are generally a percentage of the total award and will cover items including basic operational functions such as lights, rent, water, and insurance. It may also include hours for project accountants or senior management staff. For entities that have never had an indirect cost rate with the federal government, there is a new rule that allows an entity to apply a 10% rate. See the section on *Indirect Cost Rates* for more specific information.

OTHER: All items that do not fit within a category above will fall into the "other" category. Sub-awards may also fall into this category. If your entity does not have an indirect cost rate agreement, items such as a portion of your rent may fall into this category. If you are direct charging these "overhead" type costs, make sure the amount charged is proportionate to your project. For example, if the NOAA project is just one of five projects for your entity, you can only charge 1/5 of your rent to this project.

Rebudgeting for awards less than $150,000

Recipients with awards with a total award amount less than $150,000 have more flexibility in reprogramming their budget. Recipients are allowed to move funds between direct cost categories, or within cost categories, as long as they are not creating a new budget category, or completely "zeroing" out a category. Keep in mind that the federal budget categories may be different than used for your organization, and the federal budget categories should be used.

EXAMPLE 1: The specialty supply that you needed to build the monitoring device went up by $500 from when you did your budget and received the original quote. This item was listed in the "supplies" category in your original approved budget. Luckily, you were able to partner with another entity and get a free venue space for your workshop, so the $500 you had in your approved budget under "other" will not be needed. You are allowed to move the funds from the "other" into the "supplies" to cover the increase cost of the item. This change should be documented and discussed in your progress report.

EXAMPLE 2: Printing your waterproof outreach flyers for fisherman went up in price by $500 since you did the quotes when you prepared your award. This item is listed in "other". Your venue space to hold your meeting is $500 less than you budgeted, so there is no net change in the "other" category. This is allowable without written approval and the change should be noted in your progress report.

Rebudgeting for awards that are equal to or more than $150,000.

Recipients with awards equal to or greater than $150,000 will apply the "10% rule" to determine if they are allowed to rebudget without prior approval. Simply put, recipients are allowed to rebudget without written approval of the grant officer if they are moving less than 10% of the entire award (for the entire life of the award) to another direct cost category. Adding funds to a new budget category, or completely "zeroing" out a category would require written approval.

EXAMPLE 3: An award with a total dollar amount of $200,000 (federal plus non-federal match) can reprogram up to $20,000 without prior approval between direct categories. Six months into the award, the project decides to move $20,000 from *"supplies"* to *"other",* because instead of doing the portion of the project themselves, they are going to issue a sub-award to a non-profit to conduct a portion of the workshops. This change is allowable, although they can NOT make any other changes for the life of the award after that without approval, since they've reached their 10% limit. This change should be documented and discussed in your progress report.

What if I need a new category or don't need the entire category in my approved budget?

Regardless of the dollar amount, if you wish to add funds to a category that was previously zero, or removing all funds in the budget for a category, you must request approval for the change in Grants Online.

What if my request is for a new activity not included in the original award?

A change in budget to support a new activity or something that is not included in the original award would need to be submitted and approved as a *"Change in Scope"*. If a rebudget is required in addition to this change in scope, it can be done in one step by submitting the *Award Action Request "Change in Scope"* in Grants Online.

EXAMPLE 4: Your project didn't originally include a field component so you didn't include field equipment costs. The equipment is only going to cost a $100, and you have savings from other areas where you were able to get volunteers. The field component is going to provide a lot of valuable data and is important for the science. *Unfortunately, this example describes a "Change of Scope" since you are adding a new activity to your award. This is not a simple rebudget request and cannot be done without written approval in Grants Online. Talk to your Federal Program Officer, as prior approval is required.*

What needs to be included in my request?

The request needs to include the following items and must be submitted in Grants Online.

1. Justification for the change. This will describe why the rebudget is necessary and any programmatic implications of the change. This can be a separate PDF or MS Word file.
2. A revised budget narrative. This can either be a PDF or MS Word file and can be included in the justification.
3. A revised SF-424a (PDF). A fillable PDF of the SF-424a can be downloaded from the PIRO website.

How do I submit the request?

The budget reprograming request needs to be completed in Grants Online as an *"Award Action Request"*. A request can be entered by either the *Authorized Representative* or the *Principle Investigator*, but will need to be approved in Grants Online by the *Authorized Representative* prior to being reviewed by NOAA.

1. Click the *"Award"* tab.
2. Click the *"Search"* or the *"Search Award"* link. The *"Search Award"* page is displayed.
3. Click the *"Search"* button on the *"Search Award"* page. When your search results populate, click the award number for which you are submitting the change of budget.
4. On the *"Grants File"* launch page, select the *"Create Award Action Request"* action from the action drop down menu then click the *"Submit"* button.
5. The *"Award Action Request Index"* page is displayed with the available *Award Action Requests*. Click the link for *"Reprogram or Rebudget"*. The requested page will be displayed for you to complete. Enter a short justification, and click the *"Save"* button.
6. The *"Award Action Request"* page is re-displayed with the attachment link and other fields. You can upload supporting documents at this time. You must submit a revised budget narrative document and SF-424A. After completing the required information, click the *"Save and Return to Main"* button. Another message will display where you can confirm your request and start workflow, click the *"Yes"* button.
7. A review task is sent to your *"Task"* inbox for this request. The review task will go first to the creator of the document and then to the Recipient Authorized Representative(s) in the organization. If you have the role of *"Recipient Authorized Representative"* you will have to submit the request to the appropriate Federal Agency, thus you will have processed two tasks.

More information on budget reprogramming

Grants Online Help Page:

Reprogram and Rebudget Grantee Manual

2 CFR, Chapter 2, PART 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards

Section §200.308 - Revision of Budget and Program Plans

Change in Scope

As projects are underway, it may be necessary to modify or deviate from the planned and approved project activities, goals, or scope. While we always want your project to be successful, a grant is a written agreement between the recipient and federal government, and does require approval in writing from the Grants Management Division to be modified. All approved changes need be discussed in your semi-annual and final progress reports. Requests are not automatically approved.

What will trigger a "change of scope"?

Modifying, removing, or adding a key activity, milestone, or goal of the project will often trigger a change in scope. Ask yourself, "Will this change modify the overall goals of the project?". If the answer is YES, it requires a change in scope. Even if the answer is no, you should discuss the change with your Federal Program Officer to be on the safe side.

EXAMPLE 1: Minor modifications to the activity timeline, generally, will NOT trigger a change in scope. The original timeline had the date of the workshop in April the following year. Due to scheduling challenges and a late winter storm, the workshop was changed to June. This change will not impact the other grant activities. This is NOT a change in scope, but the change SHOULD be documented in the progress report.

EXAMPLE 2: However, changing the content of that workshop from how to protect certain marine mammals to teaching children how to catch, clean, and cook fish in their backyard would be a major change in the activities and require a *change in scope* and written approval.

Note: If your award requires only a small change to the budget, submitting a budget reprogram request may be the best course of action. Please talk to your Federal Program Officer if you have any doubts and discuss the options.

Since the change will make the project better, is it OK to just make the change?

While we love the idea of making a project even better (reaching more people, or geographies for example), it will still require a written request for a change in scope. If your modification is not approved, you will be responsible for repaying grant funds used on this modification.

What needs to be included in my request?

The request needs to include a justification for the change, any other supporting documents, including a revised project and budget narrative. Keep in mind that the initial application went through an extensive review and approval period, therefore many requests for a change of scope will be reviewed thoroughly and approval is not guaranteed.

How do I submit the request?

The budget reprograming request needs to be completed in Grants Online as an *"Award Action Request"*. A request can be entered by either the *Authorized Representative* or the *Principle Investigator*, but will need to be approved in Grants Online by the *Authorized Representative* prior to being reviewed by NOAA.

1. Click the *"Award"* tab.
2. Click the *"Search"* or the *"Search Award"* link. The *"Search Award"* page is displayed.
3. Click the *"Search"* button on the *"Search Award"* page. When your search results populate, click the award number for which you are submitting the change of budget.

4. On the *"Grants File"* launch page, select the *"Create Award Action Request"* action from the action drop down menu then click the *"Submit"* button.
5. The *"Award Action Request Index"* page is displayed with the available *Award Action Requests*. Click the link for *"Change in Scope"*. The requested page will be displayed for you to complete. Enter a short justification, and click the *"Save"* button.
6. The *"Award Action Request"* page is re-displayed with the attachment link and other fields. You can upload supporting documents at this time (revised project and budget narratives and supporting documents). After completing the required information, click the *"Save and Return to Main"* button. Another message will display where you can confirm your request and start workflow, click the *"Yes"* button.
7. A review task is sent to your *"Task"* inbox for this request. The review task will go first to the creator of the document and then to the Recipient Authorized Representative(s) in the organization. If you have the role of *"Recipient Authorized Representative"* you will have to submit the request to the appropriate Federal Agency, thus you will have processed two tasks.

More information on submitting a Change in Scope

Grants Online Help Page:

Change in Scope Guidance

2 CFR, Chapter 2, PART 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Section §200.308 Revision of Budget and Program Plans

Cost Principles

All federal financial awards (grants and cooperative agreements) must adhere to a set of rules outlined in 2 CFR, Chapter 2, PART 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards. Subpart E of this regulation details the Cost Principles, or general rules of what federal funds are allowed to be spent on. Please review this regulation during the award period to ensure that all of your costs are allowable.

What is an allowable cost?

Allowable costs are one which are not prohibited by federal law or by the program. Allowable costs must also be approved through your award or by your Federal Program Officer and/or the Grants Specialist prior to expending federal grant funds on particular costs. NOAA and reviewers pay close attention to budget costs to ensure that the project is within the range as proposed and can be successfully completed with the amount of funds being requested. *2 CFR, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is the regulation that contains information on what is an allowable costs. The section *Subpart E – Cost Principle*s is a great resource to understand if your item is allowable. This section can be found online by searching "Title 2 CFR Part 200" in a search engine, or at this web address.

What happens if a cost is unallowable?

Using grant funds on an item that is unallowable without written prior approval from the federal agency is very problematic and you will have to refund the amount to the federal government. The federal government takes this very seriously and grant recipients have had to repay large amount of funds. The recipient is required to maintain documentations outlining their expenses and is responsible to ensure that the cost of all items are allowable.

What does written prior approval mean?

All costs outlined specifically in your approved project proposal are approved. This is important when writing your grant application to correctly define and explain what items you will purchase. If an item requires prior approval, and it is not specified in your grant application, submit the *"Award Action Request"* termed, *"Inclusion of cost that require prior approval based on cost principles"* in Grants Online.

What is Allocable?

All costs must also *Allocable*. Allocable ensures that each federal project only is charged for the portion of a person or equipment/supply that will be directly used for that project. Simply put, for example, a staff person who is working on five different projects should be charging their time between those five different projects, based on the percentage of time that is spent on each project. If a staff is working soley on one project, their full salary may be charged to that grant.

More Information on Cost Principles

Grants Online Help Page

Prior Approval Based on Cost Principles

2 CFR, Chapter 2, PART 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards

Section subpart E – Cost Principles

Indirect Cost Rates

Indirect costs are the costs incurred by an organization that are not readily identifiable with a particular project or program but are nevertheless necessary to the operation of the organization and the performance of its programs. The costs of operating and maintaining facilities, depreciation, and administrative salaries, are examples of the types of costs that are usually treated as indirect costs.

In theory, all such costs might be charged directly. Practical difficulties, however, will normally preclude this approach. The indirect costs are therefore grouped into common pools and distributed to the organization's programs or cost centers through a cost allocation process. The end product of this allocation process is an indirect cost rate (or rate for each pool) which is then applied to individual financial assistance awards to determine the amount of indirect costs chargeable to the awards.

Indirect Cost Rate Definitions

INDIRECT COST RATE: The ratio, expressed as a percentage, of an organization's total indirect costs (numerator) to its direct cost base (denominator). The base can be defined as salaries and wages, modified total direct costs, or some other financial number that provides for an equitable distribution of indirect costs to the benefiting activities. When a rate is established for a specific cost center, the rate represents the ratio of the total allowable indirect costs allocated to the activity to the direct base costs of the activity.

FIXED INDIRECT COST RATE WITH CARRY-FORWARD*:* A permanent rate established for a given period to permit reimbursement of indirect costs for that period. Typically, the calculation of this type of rate is based on an organization’s most recently audited financial statements, which form the basis for a rate proposal to be applied to a subsequent period. The difference between the estimated costs used to establish the fixed rate and the actual costs of the period covered by the rate is "carried forward" as an adjustment to the rate computation of the following period.

INDIRECT COST PROPOSAL: The documentation prepared by a grantee organization to substantiate its claim for the reimbursement of indirect costs. This proposal provides the basis for review, audit, and negotiation leading to the establishment of the organization's indirect cost rate(s).

RATE AGREEMENT: The document that formalizes the establishment of indirect cost rates and provides information on the proper application of the rates.

AWARD: The term “award”, includes grants, cooperative agreements, and other forms of financial assistance.

COGNIZANT FEDERAL AGENCY: The Office of Management and Budget (OMB) is responsible for assigning federal agencies to serve as cognizant for purposes of review and approval of indirect cost (and other) rates for organizations receiving financial awards. The Office of Federal Financial Management is the responsible unit within OMB. Each organization is assigned to a single federal agency which acts on behalf of all federal agencies in rate negotiations, and is referred to as the cognizant agency. This is the agency to which organization’s indirect cost proposals are submitted. For organizations not specifically assigned a federal cognizant agency by OMB, federal agency cognizance shall be based on largest dollar value of direct federal awards (not pass-through awards) provided to the organization.Once established, a change of cognizant agency will not be addressed unless there is a major long-term shift in the dollar volume of federal awards to the organization.

MODIFIED TOTAL DIRECT COST (MTDC): *MTDC* means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

We don't' have an indirect cost rate, can we just do a minimum rate of 10%?

YES! For awards issued after December 2014, entities that have NEVER had a no cost rate agreement with the federal government (with a few exceptions) can elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. Costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both. If chosen, this methodology once elected must be used consistently for all Federal awards until such time as a non-Federal entity chooses to negotiate for a rate, which the non-Federal entity may apply to do at any time.

How can I negotiate a rate?

If your entity needs to negotiate a rate with NOAA, please follow these steps outlined in *2 CFR Part 200, Appendices III-VII and Appendix IX*. The negotiation process is very detailed and can easily take 3 – 6 months. If you receive most of your federal money from a federal agency outsde of NOAA, please contact that agency for information on how to negotiate a rate.

Negotiation of Rates

NOAA will review the indirect cost proposals submitted by grantee organizations and, based on these reviews, will negotiate appropriate indirect cost rates with the organizations. If additional information or an audit is deemed necessary, NOAA or an auditor working for the Agency will notify the organization of the specific requirements necessary to complete the review of the grantee's submission.

The results of each negotiation will be formalized by an indirect cost Rate Agreement signed by the appropriate NOAA official and an authorized representative of the grantee organization. Each Rate Agreement will include the following provisions:

a. The agreed upon rate(s) and information directly related to the use of the rate(s) (e.g., type of rate, effective period, direct cost base, etc.)
b. The treatment of fringe benefits as either direct or indirect costs.
c. General terms and conditions of the Agreement.
d. Special terms and conditions of the Agreement (if any).*
e. Additional information (if necessary) that may be needed by the users of the Agreement (e.g., the direct charging of a type of cost that is normally treated as indirect by other grantees).*

* This information will normally be included in the "Special Remarks" subsection of the Agreement.

Please talk to your Federal Program Officer for more information if you would like to negotiate an indirect cost rate with NOAA. Indirect cost rate proposals can be sent via e-mail or mail to Lamar Dwayne Revis, Grants Officer, National Oceanic and Atmospheric Administration, 1325 East West Highway, 9th Floor, Silver Spring MD 20910, or lamar.revis@noaa.gov.

For more Information on Indirect Cost Rates

Requirements for development and submission of indirect (F&A) cost rate proposals and cost allocation plans are contained in 2 CFR Part 200, Appendices III-VII and Appendix IX as follows:

Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs);
Appendix IV to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations;
Appendix V to Part 200—State/Local Governmentwide Central Service Cost Allocation Plans;
Appendix VI to Part 200—Public Assistance Cost Allocation Plans;
Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals; and
Appendix IX to Part 200—Hospital Cost Principles.

Audits

Recipients are required to conduct an annual audit if they have expended more than $750,000 in federal funds in a fiscal year. The audit can either be a single or program-specific audit. Final audits are uploaded to a federal clearing house and can be used by federal entities in reviewing applications and award recommendations in future years. Previously single audits for grantees were referred to as an "A-133" audit, due to the title of the old regulation, Aas of December 2014, the regulations governing federal audits is located in *2 CFR Part 200, Subpart F Audits*.

Who should conduct the audit?

The audit should be conducted by a qualified independent party. There are many expert companies and accounting firms with expertise in conducting federal audits. *Subpart F Audits* within *2 CFR Part 200* outlines the steps and requirements for an auditor. The federal government does not conduct the annual audit for grantees, but will obtain a copy of the audit and any findings. Audit costs are an allowable cost as either an indirect or direct charge.

What is the scope of the audit?

In summary, the audit will cover a variety of topics including:

1) Review of all financial statements and financial documents.
2) Review of all internal controls and procurement procedures.
3) Compliance with federal statues, regulations, and terms of the federal award.
4) Follow up on prior audit findings.

The auditor must complete and sign the specific sections of the data collection form as required in *2 CFR Part 200.512*. More information on the scope of the audit can be found in *§200.514 Scope of audit.*

What happens with the audit findings?

If an audit results in a negative audit finding, the recipient must develop a corrective action plan outlining the steps and timeline for resolving the issue. A corrective action plan could include modifying or improving internal controls, procurement procedures, or even paying back grant funds used on items that were unallowable. The corrective action plan shall be sent with the audit to the Federal Audit Clearing house. If there is an audit finding that the recipient does not agree with, that should also be documented and the recipient will need to provide a justification.

Federal Audit Clearing House

Annual federal audits and accompanying materials need to be uploaded into the Federal Audit Clearinghouse website, maintained by the US Census Bureau on behalf of the Office of Management and Budget (OMB).

More Information on Audits

2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Subpart F- Audit Requirements

Federal Audit Clearinghouse

Online Resources

Monitoring and Site Visits

NOAA personnel will actively monitor the status and progress of each grant project. Monitoring can include phone discussions, e-mails, participating in meetings and events, reviewing of progress and financial reports, or conducting site visits. Purpose of monitoring is to ensure that federal funds (tax payer dollars) are spent wisely, and that projects are on track. Site visits and other monitoring activities will help projects identify curent or potential problems and assist in resolving issues.

What are the goals of a site visit? Why is NOAA requesting a site vist?

While specific goals of the site visit may vary between programs and regions, the site visit is to determine whether a project is being executed according to its work plan and/or is on schedule, enhance better understanding of information provided in written performance reports, assist the Program Office in making recommendations and evaluating progress, and provide a chance to learn about the facilities, equipment, and staffing capabilities of the recipient. The site visit can also increase understanding between the grantee and the FPO and/or the Technical Monitor about general grant agreement requirements so use this opportunity to ask questions.

What should I prepare for a site visit?

As a recipient, you should have ample documentation on your project, so you may want to take the time to remind yourself where they are prior to the site visit. You should not be creating any new documents for the site visit. You should be prepared to share information with the Federal Program Officer (FPO) or Technical Monitor to provide evidence of your progress and to facilitate further discussion about your project. This is the time for you to show off your accomplishments and point out your challenges. The FPO is there to help you keep your project on task.

Information and documents relating to the following items should be readily available for the site visit to allow the Federal Program Oficer to evaluate the following:

- Financial status of the grant funds.
- Position descriptions and placement of funded grant personnel.
- Procurement procedures and how they have been implemented to date.
- Property and equipment purchased (i.e. What has been purchased and where it is being used).
- Sucessful implementation of the project in relation to the program.

For More information on Monitoring and Site Visits

2 CFR, Chapter 2, PART 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

[Section §200. 328 - Monitoring and Reporting Program Performance]
[Section §200. 329 - §200. 332 -Subrecipient Monitoring and Management]

Award "Close Out" Checklist

Close out is the 90 days after the award performance period ends. This time allows the entity to finishing paying all invoices, close out financial records, and complete required reports. This times does not allow for the entity to finish any grant activities or work described in the grant. All grant activity and work must be completed within the award performance period. The following items are required during close out. Additioanl items may be requested from the Grant Officer.

- ☐ **INTERIM PROGRESS REPORT:** Due 30 days after the award period ends, covering the last 6 months of the award.
- ☐ **FINAL PROGRESS REPORT:** Due 90 days after the award period ends, covering the entire award period.
- ☐ **FINANCIAL REPORT:** Due 90 days after the award period ends. All draw-down of funds or requests for resimbursements must be completed prior to submission of this report.
- ☐ **OTHER ITEMS:** Other items that may be submitted include copies of updated Indirect Cost Rate Agreements, data, copies of final products from the award, or other items requested by the Grant Officer or Federal Program Officer.

Progress Reports

Your award will have one or two progress reports due during close out. The first would be due 30 days after the project period of performance ends and is an *interim report* covering the last six months of the award. In some situations, this last iterim report may be waived and not required for your specific award. Please check with your Federal Program Officer, or award files to determine if the iterim report is required.

The second report will be a *comprehensive final progress* report that will outline the activities and work completed throughout your entire award. The final progress report is public and may be distributed or provided to others outside of the federal government. This final report is due 90 days after the award period ends.

Financial Reports

A final financial report is due in Grants Online 90 days after the award period ends. Prior to submitting this report, ensure that all funds have been requested and paid by NOAA or drawn down in the ASAP.gov system. All invoices and bills must also be paid prior to submittal.

Extension to Close Out

If you require additional time to complete your report, pay an invoice, or submit other required close out documents, you must submit a *Request for Extension to Close Out* in Grants Online. This request will not allow you more time to conduct programmatic activities. Follow these steps to submit the request. A request can be entered by either the *Authorized Representative* or the *Principle Investigator*, but will need to be approved in Grants Online by the *Authorized Representative* prior to being reviewed by NOAA.

1. Log into Grants Online.
2. Click the *"Award"* tab.
3. Click the *"Search"* or the *"Search Award"* link. The *"Search Award"* page is displayed.
4. Click the *"Search"* button on the *"Search Award"* page. When your search results populate, click the award number for which you are submitting the change of budget.
5. On the *"Grants File"* launch page, select the *"Create Award Action Request"* action from the action drop down menu then click the *"Submit"* button.
6. The *"Award Action Request Index"* page is displayed with the available *Award Action Requests*. Click the link for *"Extension to Close Out"*. The requested page will be displayed for you to complete. Enter a short justification, and click the *"Save"* button.

7. The *“Award Action Request”* page is re-displayed with the attachment link and other fields. After completing the required information, click the *"Save and Return to Main"* button. Another message will display where you can confirm your request and start workflow, click the *"Yes"* button. A review task is sent to your *"Task"* inbox for this request. The review task will go first to the creator of the document and then to the *Recipient Authorized Representative(s*) in the organization.
8. Select either *“Forward to Agency”* or *“Forward to Authorized Representative”* and then hit *“Submit”*. The Authorized Representative must now log in and select *“Forward to Agency”* and *“Submit”*. If you have the role of *"Recipient Authorized Representative"* you will have to submit the request to the appropriate Federal Agency, thus you will have processed two tasks.

For more information on Award Close Out

Grants Online Help Page

Extension to Close out Award Action Request Guidance

Adverse Enforcement Actions

Federal grants are not free money. They are a binding agreement between the entity and the federal government to conduct a project that benefits the public. With this agreement is a set of rules and regulations that must be followed. When government intervention is necessary, several grants procedures have been established when the grantee's performance is unsatisfactory and/or a grantee is not in compliance with the award terms and conditions. Lucikly, you have a great team of personnel at NOAA willing to help and work with you so that we don't have to take enforcemenct actions. It is your responsibility to be pro-active and engage your Federal Program Officer as soon as problems arise to avoid any of these unfortuante situations.

What sitautions can trigger an enforcement action?

Recipients are required to follow all rules and regulations outlined in their grant award and conduct activities as approved in their project and budget narrative – doing so will ensure no enforcement actions will be taken on the award! Here are a few situations that can cause enforcement actions.

- Late, incomplete, or inaccurate progress or financial reports.
- Not adhering to federal laws, regulations attached to the grant award.
- Fraudulent or unlawful activity.

What is an enforcement action?

Each situation will be carefully evaluated to determine the appropriate enforcement actions. Actions can include one or more of the following items:

1) Requesting a specific correction by the grantee within a defined time frame.
2) Imposing a high-risk type of special award condition (e.g., additional financial or performance reports, additional monitoring, additional prior approvals).
3) Suspending payments until a deficiency has been corrected or addressed.
4) Disallowing costs.
5) Suspending or terminating the award.
6) Initiate suspension or debarment proceedings as authorized under *2 CFR part 180* and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a Federal awarding agency).
7) Withhold further Federal awards for the project, program, or entity.
8) Take other remedies that may be legally available.

Can the award be terminated?

An award can be terminated by either the recipient (non-federal entity) or the federal government. All parties must be notified if terminated, and termination of awards can be considered when evaluating future applications received by NOAA. There is a process to appeal a termination. Specifically, 2 CFR Part 200 states:

The Federal award may be terminated in whole or in part as follows:

1) By the Federal awarding agency or pass-through entity, if a non-Federal entity fails to comply with the terms and conditions of a Federal award;
2) By the Federal awarding agency or pass-through entity for cause;
3) By the Federal awarding agency or pass-through entity with the consent of the non-Federal entity, in which case the two parties must agree upon the termination conditions, including the effective date and, in the case of partial termination, the portion to be terminated; or
4) By the non-Federal entity upon sending to the Federal awarding agency or pass-through entity written notification setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if the Federal awarding agency or pass-through entity

Determines in the case of partial termination that the reduced or modified portion of the Federal award or subaward will not accomplish the purposes for which the Federal award was made, the Federal awarding agency or pass-through entity may terminate the Federal award in its entirety.

When a Federal award is terminated or partially terminated, both the Federal awarding agency or pass-through entity and the non-Federal entity remain responsible for compliance with the requirements in §200.343 Closeout and 200.344 Post-closeout adjustments and continuing responsibilities.

For more Information on Enforcement Actions and Non-compliance

2 CFR, Chapter 2, PART 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
Subpart D – Post Federal Award Requirements: Remedies for Noncompliance