

Grantee Welcome Packet

Helpful Information for Your NOAA Grant Award



NOAA
CORAL REEF
CONSERVATION PROGRAM

Version 4.0
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NOAA
CORAL REEF
CONSERVATION PROGRAM

Congratulations on your NOAA Award!

Congratulations and welcome to the cohort of financial assistance recipients with the NOAA Coral Reef Conservation Program. 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 it 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 a variety of 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 from the Coral Reef Conservation Program with a federal program officer to assist in award management, approval, and oversight. In addition, you may also be assigned a technical program officer or management liaison, who has programmatic expertise related to your project.

Sincerely,

A handwritten signature in black ink, appearing to read "Craig Reid".

Craig Reid
Grant Coordinator
NOAA Coral Reef Conservation Program
240-533-0783
Craig.a.reid@noaa.gov

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 Coral Reef Conservation Program

[CRCP Federal Assistance Website](#)

[CoRIS: Coral Reef Information System Database](#)

Grant Regulations

[2 CFR Part 200](#)



New Award Checklist

Congratulations on your new NOAA Coral Reef Conservation Program 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 *120 days* after the award end date.

Progress Reports are due *30 days* after each 6 month reporting period, with final reports due *120 days* after the award end date.



Method of Payment

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

Grantees that sign up for [ASAP.gov](https://www.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 (Request for Advance or Reimbursement Form) 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?

Grantees who are not signed up for [ASAP.gov](https://www.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 entities are either not eligible or chose 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](https://www.grants.gov), 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.

Grants Online ASAP Initiation Process

1. The *Authorized Representative* for the award needs to log into the [Grants Online](https://www.grants.gov) 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 days 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.

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 Training Pages

[ASAP Enrollment and Organization Profile Change Requests](#)

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.

Advance or Reimbursement of Funds (SF-270)

How do I request an advance or 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.

Please note that should an error occur within the submission of the SF-270 document, the form may still be returned to the recipient by a Grants representative for any necessary corrections.

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.

Managing Recipient Personnel

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-assigning tasks. They are also responsible 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 activities 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 authority designated in Grants Online. They are allowed to initiate 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](#)

[User Roles and Managing Award Users](#)



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 *120 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 120 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](#)

Progress Reports

How often do I need to submit a progress report?

NOAA grant recipients generally are required to submit **semi-annual** interim reports as well as 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 *120 days* after the award ends and covers the entire award. Reports need to be submitted using the [Grants Online](#) system. Please check with your specific program officer and award documents to confirm your reporting due dates and requirements.

Due to the nature of the project, the reporting frequencies could also include:

Annual Reporting (Multi-Year/Institutional):

The first progress report will cover a period of 9 months from the start date of the award. Following reports are due annually. All interim project progress reports are due within 30 days of the reporting period end date. A comprehensive final project progress report will be due no later than 90 days after the award expiration and will include the last interim reporting period.

Quarterly Reporting:

Progress reports are due on a quarterly basis, no later than 30 days following the end of each 3-month period from the start date of the original award. The last interim period will cover the final 3-month period of the award, or any part thereof, and is due within 30 days after award expiration. A comprehensive final project progress report is due within 120 days after award expiration.

What should the report include?

The report should be a stand-alone document (Microsoft Word or PDF format) and can include attachments. All progress reports should include, at a minimum the following information. Please check with your program officer if there is a specific reporting form, template, or additional programmatic information required.

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. **Do not submit reports via email 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 or Grant Officer to keep your award in good standing.

Grants Online Training Pages

[Grantee Quick Reference Guide](#)

[Grant Recipient User Manual](#)



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Monitoring and Site Visits

What is the Purpose of Monitoring and Site Visits?

The purpose of project monitoring is to ensure that the terms and conditions of awards are met, adequate progress is being made toward achieving project goals, objectives, and planned outcomes, and the federal funds are expended in a timely manner. Project monitoring shall be the joint responsibility of the Grants Officer (GO), Federal Program Officer (FPO), award recipient, and/or their designees.

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

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 and financial reports, 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 the GO, FPO and/or the Technical Monitor about general grant agreement requirements, so it's important to 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. Evidence of project performance and supplemental documentation will be reviewed and observed during the visit. This is the time for you to show off your accomplishments and point out your challenges. The GO and the FPO are 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 Grants Officer and the Program Officer 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).
- Successful 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](#)



Change in Scope

What will trigger a “change in scope”?

Modifying, removing, or adding a key activity, milestone, or goal of the project will often trigger a change in scope. So will a change in project area or species, or amount of work to be completed within a project. 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 re-budget 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 reprogramming 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](#)

Re-budget

Note: Prior approval may be required if your award requires modification to the approved budget cost categories due to a shift in the project activities on the original award. This could be a Change in Scope amendment so consult your Federal Program Officer before submitting either request to confirm the next step(s).

Non-federal entities must submit same budget forms as provided in the application with clear picture of how the funds were moved around. Justification should explain why the re-budget is needed.

Prior approval waived for research grants

Re-budgeting for awards more than \$250,000 (federal)

Non-federal entities with a total award amount more than \$250,000 are allowed to re-budget without prior approval of the Grant Officer only if they are moving less than 10% of the current obligation (federal plus non-federal match) to another direct cost category. This 10% is cumulative over the life of the award and once the threshold has been crossed, all future re-budgets require prior approval regardless of the amount. However, for multi-year awards, the 10% threshold will increase every year new funds are obligated. Prior approval in Grants Online is always required when creating a new object class category, completely “zeroing out” a category, or moving funds between direct and indirect categories.

Re-budgeting for awards of \$250,000 or less (federal)

Non-federal entities with awards with a total award amount of \$250,000 or less have more flexibility in revising their budget. Non-federal entities are allowed to move funds between direct object class categories as long as they are not creating a new object class category, completely “zeroing out” a category, or moving funds between direct and indirect categories as these actions always require prior approval in Grants Online

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 re-budget 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) showing the original cost and a column showing the adjustment. The overall total must not change. A fillable PDF of the SF-424a can be downloaded from [Grants.gov](https://www.grants.gov).

How do I submit the request?

The budget re-budget/reprogramming 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 Re-budget*”. 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 Non-federal entity Authorized Representative(s) in the organization. If you have the role of “*Non-federal entity 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

Grants Online Help Page:

[Re-budget 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](#)

No Cost Extensions

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. If you cannot complete your project aims within the specified project period, NOAA will allow you to extend your project. We refer to this as a no-cost extension (NCE). A NCE extends the original project period, allowing the completion of project aims without additional funds being provided by NOAA. You must have project-related reason to extend your project end date. Extensions may not be obtained for the sole purpose of spending remaining funds. This action must be taken before the project period ends, and grantees are required to notify NOAA.

Grantees may extend the project period when the following conditions are met:

- If no additional funds are required
- If there will be no change in the project’s originally approved scope

In order to mandate an extension, one of the following criteria must be applicable:

- Exceptional circumstances warrant and additional time beyond the established expiration date is required to ensure adequate completion of the originally approved project
- Delay in hiring appropriate personnel
- Extensive delay in production or hiring contactors
- Time lost due to transfer, illness or injury of key personnel
- Time lost due to hurricane/disaster

NOTE: The fact that funds remain at the expiration of the grant is not, in itself, sufficient justification for an extension request.

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:

- An explanation as to why project or program goals were not completed during the award project period. (NOTE: Do NOT request to do any work that is “new” and not in the current approved proposal).
- The requested duration of the NCE. The time frame requested cannot exceed 12 months. The request must reflect the number of months it will take to reasonably complete the remaining work, and is subject to NOAA review.
- Identification of the remaining program goals will be accomplished during the NCE period.
- The estimated amount of remaining funding that will be used during the NCE. The funds must reflect only activities related to the remaining project goals that were not completed during the award project period.

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” – Prior Approval Waived?

If your award is a research award then 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.

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 Grants 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](#)

Foreign Travel

What approval do I need for foreign or international travel?

Note: If your approved project narrative includes travel for a conference or scientific meeting, but does not specifically state the location, you are not approved to travel to an international conference or meeting.

Do I have to use a U.S. Flag Carrier?

Yes, grantees must follow the rules and regulations under the Fly America Act. This means that you must use a US based airline when traveling internationally. This regulation states that grantees must use a U.S. Flag airline, unless you met a specific set of criteria and your waiver is approved. To request a waiver, submit a foreign travel

The Grants Officer shall make the final determination and notify the recipient in writing. Failure to adhere to the provisions of the Fly America Act will result in the recipient not being reimbursed for any transportation costs for which the recipient improperly used a foreign air carrier.

What are the exceptions to the Fly America Act?

There are a few exceptions to the Fly America Act that will allow you to request a waiver to use a non-US carrier. Note that “cost” of the ticket is not a criteria to request a waiver. You may qualify for a waiver if any of the statements below are true:

- Use of foreign air carrier is a matter of necessity because of (*must check one below*)
 - U.S. flag air carrier cannot provide the air transportation needed, e.g.
 - Use of foreign air carrier is necessary for medical reasons.
 - Use of foreign air carrier is required to avoid unreasonable risk to traveler’s safety (*See 41 CFR 301-10.138(b)(2) for supporting evidence needed*).
 - Seat on U.S. air carrier in authorized class of service is unavailable, seat on foreign air carrier in authorized class of service is available.
 - Use of U.S. flag air carrier will not accomplish the Department’s mission. (*Provide detailed justification*).
- Bilateral or multilateral air transportation agreement. U.S. is a party and Dept. of Transportation determines agreement meets requirements of the Fly America Act.
- No U.S. flag air carrier provides service on a particular leg of your route (*Travelers can only use foreign air carrier to or from the nearest interchange point to connect with a U.S. carrier*).
- A U.S. flag air carrier involuntarily reroutes traveler on a foreign air carrier.
- Services on a foreign air carrier is three hours or less, and use of U.S. flag air carrier doubles enroute travel time.
- Air travel is between the U.S. and another country and use of a U.S. carrier on a nonstop flight extends travel time by 24 hours or more.
- Any other air travel. (*You must check at least one of the following statements to qualify for a waiver of the Fly America Act restrictions in this section*).
 - Use of a U.S. carrier increases the number of aircraft changes outside the U.S. by two or more.
 - Use of a U.S. carrier extends travel time by six hours or more.
 - Use of a U.S. carrier requires a connecting time of four hours or more at an overseas interchange point.

What information should my Fly America Act Waiver Request Include?

- Traveler name
- Dates of travel
- Origin and destination of travel

- Detailed itinerary of travel, including the name of the air carrier and flight number for each leg of the trip
- A statement explaining why the recipient meets one of the exceptions (above) to the regulations.
- If the use of a foreign air carrier is pursuant to a bilateral agreement, the recipient must provide the Grants Officer with a copy of the agreement.

How do I submit a request for foreign travel or waiver of the Fly America Act?

[Foreign Air Travel Guidance](#)



Non-compliance / Enforcement Actions

What situations 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.
- Organizational closure or abandonment.

Why should you care (consequences)?

- Program impairment / failure
- Administrative penalties
 - Termination or restructuring of awards
 - Recover funds / withhold future funds
 - Suspension & debarment
- Correction action / Forced compliance plans
- Civil False Claims Act (Treble Damages)
- Criminal
 - Prison
 - Fines & restitution
 - Asset seizure
- As being civically responsible for taxpayer dollars

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.

Failure to report after the 30/90 day windows will initiate emails from the Grants Online system to non-federal entity.

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](#)



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 statutes, 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.

Common Audit Findings

Cash Management	Expenditures are not properly supported.	
Reporting	Reports not filed in a timely manner; incomplete or missing reports.	
Segregation of Duties	Payments initiated and approved by the same individual.	
Sub-Recipient Monitoring	Lack of financial or performance monitoring.	
Allowable Costs	Cost expended are not supported under the applicable costs principles of the award	

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).

For-profit Audit Requirements

A for-profit organization, sole proprietor, or individual receiving a **DOC award** must have a program-specific or other audit performed where the federal share amount awarded is \$750,000 or more over the duration of the project period, or as specified in the award. The DOC award may include a line item in the budget for the cost of the audit. If DOC does not have a program-specific audit guide available for the program, the auditor should follow Generally Accepted Government Auditing Standards (GAGAS) and the requirements for a program-specific audit as described in 2 CFR Part 200, Subpart F, if applicable. A copy of the program-specific audit shall be submitted to the Grants Officer at the address specified in the award document.

Cooperative Audit Resolution

Cooperative audit resolution is the use of audit follow-up techniques which promote prompt corrective action by improving communication, fostering collaboration, promoting trust, and developing an understanding between the Federal agency and the non-Federal entity. In accordance with §200.25, this approach is based upon:

- A) A strong commitment by Federal agency and non-Federal entity leadership to program integrity
- B) Federal agencies strengthening partnerships and working cooperatively with non-Federal entities and their auditors; and non-Federal entities and their auditors working cooperatively with Federal agencies
- C) A focus on current conditions and corrective action going forward;
- D) Federal agencies offering appropriate relief for past noncompliance when audits show prompt corrective action has occurred
- E) Federal agency leadership sending a clear message that continued failure to correct conditions identified by audits which are likely to cause improper payments, fraud, waste, or abuse is unacceptable and will result in sanctions.

To comply with this approach, NOAA is responsible for assessing Single Audits to ensure corrective actions are promptly completed.

Audit | Investigation Resolution Process

An audit or an investigative review of an award may result in the disallowance of costs incurred by the recipient and the establishment of a debt (account receivable) due to DOC. For this reason, the recipient should take seriously its responsibility to respond to all audit findings and recommendations with adequate explanations and supporting evidence whenever audit results are disputed.

A recipient whose award is audited has the opportunities to dispute the proposed disallowance of costs and the establishment of a debt through the submission of written comments and documentary evidence.

NOAA will review the documentary evidence submitted by the recipient and will notify the recipient of the results in an Audit Resolution Determination Letter. The recipient has 30 calendar days from the date of receipt of the Audit Resolution Determination Letter to submit a written appeal, unless this deadline is extended in writing by the Grants Officer. The appeal is the last opportunity for the recipient to submit written comments and documentary evidence to the DOC to dispute the validity of the audit resolution determination.

An appeal of the Audit Resolution Determination does not prevent the establishment of the audit-related debt nor does it prevent the accrual of applicable interest, penalties and administrative fees on the debt in accordance with 15 C.F.R. Part 19. If the Audit Resolution Determination is overruled or modified on appeal, appropriate corrective action will be taken retroactively.

NOAA will review the recipient's appeal and notify the recipient of the results in an Appeal Determination Letter. After the opportunity to appeal has expired or after the appeal determination has been rendered, NOAA will not accept any further documentary evidence from the recipient.

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](#)

Award “Close Out” Checklist

- INTERIM PROGRESS REPORT:** Due 30 days after the award period ends, covering the last 6 months of the award.
- FINAL PROGRESS REPORT:** Due 120 days after the award period ends, covering the entire award period.
- FINANCIAL REPORT:** Due 120 days after the award period ends. All draw-down of funds or requests for reimbursements 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 interim 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 interim 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 120 days after the award period ends.

Financial Reports

A final financial report is due in Grants Online 120 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](#)



Appendix A: Acronyms and Definitions

Grant and financial assistance related acronyms and definitions adapted from 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Acronyms

CAS	Cost Accounting Standards
CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
CMIA	Cash Management Improvement Act
COG	Councils Of Governments
COSO	Committee of Sponsoring Organizations of the Treadway Commission
EPA	Environmental Protection Agency
ERISA	Employee Retirement Income Security Act of 1974 (29 U.S.C. 1301-1461)
EUI	Energy Usage Index
F&A	Facilities and Administration
FAC	Federal Audit Clearinghouse
FAIN	Federal Award Identification Number
FAPIS	Federal Awardee Performance and Integrity Information System
FAR	Federal Acquisition Regulation
FFATA	Federal Funding Accountability and Transparency Act of 2006 or Transparency Act—Public Law 109-282, as amended by section 6202(a) of Public Law 110-252 (31 U.S.C. 6101)
FICA	Federal Insurance Contributions Act
FOIA	Freedom of Information Act
FR	Federal Register
FTE	Full-time equivalent
GAAP	Generally Accepted Accounting Principles
GAGAS	Generally Accepted Government Auditing Standards

GAO Government Accountability Office

GOCO Government owned, contractor operated

GSA General Services Administration

IBS Institutional Base Salary

IHE Institutions of Higher Education

IRC Internal Revenue Code

ISDEAA Indian Self-Determination and Education and Assistance Act

MTC Modified Total Cost

MTDC Modified Total Direct Cost

OMB Office of Management and Budget

PII Personally Identifiable Information

PMS Payment Management System

PRHP Post-retirement Health Plans

PTE Pass-through Entity

REUI Relative Energy Usage Index

SAM System for Award Management

SFA Student Financial Aid

SNAP Supplemental Nutrition Assistance Program

SPOC Single Point of Contact

TANF Temporary Assistance for Needy Families

TFM Treasury Financial Manual

U.S.C. United States Code

VAT Value Added Tax

Definitions

Acquisition cost

Acquisition cost means the cost of the asset including the cost to ready the asset for its intended use. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those development costs capitalized in accordance with generally accepted accounting principles (GAAP). Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in or excluded from the acquisition cost in accordance with the non-Federal entity's regular accounting practices.

Advance payment

Advance payment means a payment that a Federal awarding agency or pass-through entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-Federal entity disburses the funds for program purposes.

Allocation

Allocation means the process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.

Audit finding

Audit finding means deficiencies which the auditor is required by §200.516 Audit findings, paragraph (a) to report in the schedule of findings and questioned costs.

Auditee

Auditee means any non-Federal entity that expends Federal awards which must be audited under Subpart F—Audit Requirements of this part.

Auditor

Auditor means an auditor who is a public accountant or a Federal, state, local government, or Indian tribe audit organization, which meets the general standards specified for external auditors in generally accepted government auditing standards (GAGAS). The term auditor does not include internal auditors of nonprofit organizations.

Budget

Budget means the financial plan for the project or program that the Federal awarding agency or pass-through entity approves during the Federal award process or in subsequent amendments to the Federal award. It may include the Federal and non-Federal share or only the Federal share, as determined by the Federal awarding agency or pass-through entity.

Central service cost allocation plan

Central service cost allocation plan means the documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a state, local government, or Indian tribe on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.

Catalog of Federal Domestic Assistance (CFDA) number

CFDA number means the number assigned to a Federal program in the CFDA.

CFDA program title

CFDA program title means the title of the program under which the Federal award was funded in the CFDA.

Capital assets

Capital assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

- a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
- b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).

Capital expenditures

Capital expenditures means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

Claim

Claim means, depending on the context, either:

- a) A written demand or written assertion by one of the parties to a Federal award seeking as a matter of right:

- a. The payment of money in a sum certain;
 - b. The adjustment or interpretation of the terms and conditions of the Federal award; or
 - c. Other relief arising under or relating to a Federal award.
- b) A request for payment that is not in dispute when submitted.

Class of Federal awards

Class of Federal awards means a group of Federal awards either awarded under a specific program or group of programs or to a specific type of non-Federal entity or group of non-Federal entities to which specific provisions or exceptions may apply.

Closeout

Closeout means the process by which the Federal awarding agency or pass-through entity determines that all applicable administrative actions and all required work of the Federal award have been completed and takes actions as described in §200.343 Closeout.

Cluster of programs

Cluster of programs means a grouping of closely related programs that share common compliance requirements. The types of clusters of programs are research and development (R&D), student financial aid (SFA), and other clusters. “Other clusters” are as defined by OMB in the compliance supplement or as designated by a state for Federal awards the state provides to its subrecipients that meet the definition of a cluster of programs. When designating an “other cluster,” a state must identify the Federal awards included in the cluster and advise the subrecipients of compliance requirements applicable to the cluster, consistent with §200.331 Requirements for pass-through entities, paragraph (a). A cluster of programs must be considered as one program for determining major programs, as described in §200.518 Major program determination, and, with the exception of R&D as described in §200.501 Audit requirements, paragraph (c), whether a program-specific audit may be elected.

Cognizant agency for audit

Cognizant agency for audit means the Federal agency designated to carry out the responsibilities described in §200.513 Responsibilities, paragraph (a). The cognizant agency for audit is not necessarily the same as the cognizant agency for indirect costs. A list of cognizant agencies for audit may be found at the FAC Web site.

Cognizant agency for indirect costs

Cognizant agency for indirect costs means the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under this part on behalf of all Federal agencies. The cognizant agency for indirect cost is not necessarily the same as the cognizant agency for audit. For assignments of cognizant agencies see the following:

- a) For IHEs: Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), paragraph C.11.
- b) For nonprofit organizations: Appendix IV to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations, paragraph C.12.
- c) For state and local governments: Appendix V to Part 200—State/Local Governmentwide Central Service Cost Allocation Plans, paragraph F.1.
- d) For Indian tribes: Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposal, paragraph D.1.

Computing devices

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. See also §§200.94 Supplies and 200.58 Information technology systems.

Compliance supplement

Compliance supplement means Appendix XI to Part 200—Compliance Supplement (previously known as the Circular A-133 Compliance Supplement).

Contract

Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award. The term as used in this part does not include a legal instrument, even if the non-

Federal entity considers it a contract, when the substance of the transaction meets the definition of a Federal award or subaward (see §200.92 Subaward).

Contractor

Contractor means an entity that receives a contract as defined in §200.22 Contract.

Cooperative agreement

Cooperative agreement means a legal instrument of financial assistance between a Federal awarding agency or pass-through entity and a non-Federal entity that, consistent with 31 U.S.C. 6302-6305:

- a) Is used to enter into a relationship the principal purpose of which is to transfer anything of value from the Federal awarding agency or pass-through entity to the non-Federal entity to carry out a public purpose authorized by a law of the United States (see 31 U.S.C. 6101(3)); and not to acquire property or services for the Federal Government or pass-through entity's direct benefit or use;
- b) Is distinguished from a grant in that it provides for substantial involvement between the Federal awarding agency or pass-through entity and the non-Federal entity in carrying out the activity contemplated by the Federal award.
- c) The term does not include:
 - a. A cooperative research and development agreement as defined in 15 U.S.C. 3710a; or
 - b. An agreement that provides only:
 - i. Direct United States Government cash assistance to an individual;
 - ii. A subsidy;
 - iii. A loan;
 - iv. A loan guarantee; or
 - v. Insurance.

Cooperative audit resolution

Cooperative audit resolution means the use of audit follow-up techniques which promote prompt corrective action by improving communication, fostering collaboration, promoting trust, and developing an understanding between the Federal agency and the non-Federal entity. This approach is based upon:

- a) A strong commitment by Federal agency and non-Federal entity leadership to program integrity;
- b) Federal agencies strengthening partnerships and working cooperatively with non-Federal entities and their auditors; and non-Federal entities and their auditors working cooperatively with Federal agencies;
- c) A focus on current conditions and corrective action going forward;
- d) Federal agencies offering appropriate relief for past noncompliance when audits show prompt corrective action has occurred; and
- e) Federal agency leadership sending a clear message that continued failure to correct conditions identified by audits which are likely to cause improper payments, fraud, waste, or abuse is unacceptable and will result in sanctions.

Corrective action

Corrective action means action taken by the auditee that:

- a) Corrects identified deficiencies;
- b) Produces recommended improvements; or
- c) Demonstrates that audit findings are either invalid or do not warrant auditee action.

Cost allocation plan

Cost allocation plan means central service cost allocation plan or public assistance cost allocation plan.

Cost objective

Cost objective means a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. A cost objective may be a major function of the non-Federal entity, a particular service or project, a Federal award, or an indirect (Facilities & Administrative (F&A)) cost activity, as described in Subpart E—Cost Principles of this Part. See also §§200.44 Final cost objective and 200.60 Intermediate cost objective.

Cost sharing or matching

Cost sharing or matching means the portion of project costs not paid by Federal funds (unless otherwise authorized by Federal statute). See also §200.306 Cost sharing or matching.

Cross-cutting audit finding

Cross-cutting audit finding means an audit finding where the same underlying condition or issue affects Federal awards of more than one Federal awarding agency or pass-through entity.

Disallowed costs

Disallowed costs means those charges to a Federal award that the Federal awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable Federal statutes, regulations, or the terms and conditions of the Federal award.

Equipment

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. See also §§200.12 Capital assets, 200.20 Computing devices, 200.48 General purpose equipment, 200.58 Information technology systems, 200.89 Special purpose equipment, and 200.94 Supplies.

Expenditures.

Expenditures means charges made by a non-Federal entity to a project or program for which a Federal award was received.

- a) The charges may be reported on a cash or accrual basis, as long as the methodology is disclosed and is consistently applied.
- b) For reports prepared on a cash basis, expenditures are the sum of:
 - a. Cash disbursements for direct charges for property and services;
 - b. The amount of indirect expense charged;
 - c. The value of third-party in-kind contributions applied; and
 - d. The amount of cash advance payments and payments made to subrecipients.
- c) For reports prepared on an accrual basis, expenditures are the sum of:
 - a. Cash disbursements for direct charges for property and services;
 - b. The amount of indirect expense incurred;
 - c. The value of third-party in-kind contributions applied; and
 - d. The net increase or decrease in the amounts owed by the non-Federal entity for:
- d) Goods and other property received;
- e) Services performed by employees, contractors, subrecipients, and other payees; and
- f) Programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments.

Federal agency

Federal agency means an “agency” as defined at 5 U.S.C. 551(1) and further clarified by 5 U.S.C. 552(f).

Federal Audit Clearinghouse (FAC)

FAC means the clearinghouse designated by OMB as the repository of record where non-Federal entities are required to transmit the reporting packages required by Subpart F—Audit Requirements of this part. The mailing address of the FAC is Federal Audit Clearinghouse, Bureau of the Census, 1201 E. 10th Street, Jeffersonville, IN 47132 and the web address is: <http://harvester.census.gov/sac/>. Any future updates to the location of the FAC may be found at the OMB Web site.

Federal awarding agency

Federal awarding agency means the Federal agency that provides a Federal award directly to a non-Federal entity.

Federal award

Federal award has the meaning, depending on the context, in either paragraph (a) or (b) of this section:

- a) (a)(1) The Federal financial assistance that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity, as described in §200.101 Applicability; or

- b) (2) The cost-reimbursement contract under the Federal Acquisition Regulations that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity, as described in §200.101 Applicability.
- c) (b) The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of §200.40 Federal financial assistance, or the cost-reimbursement contract awarded under the Federal Acquisition Regulations.
- d) (c) Federal award does not include other contracts that a Federal agency uses to buy goods or services from a contractor or a contract to operate Federal Government Federal Government owned, contractor operated facilities (GOCOs).
- e) (d) See also definitions of Federal financial assistance, grant agreement, and cooperative agreement.

Federal award date

Federal award date means the date when the Federal award is signed by the authorized official of the Federal awarding agency.

Federal financial assistance

(a) For grants and cooperative agreements, *Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of:

- a) Grants;
- b) Cooperative agreements;
- c) Non-cash contributions or donations of property (including donated surplus property);
- d) Direct appropriations;
- e) Food commodities; and
- f) Other financial assistance (except assistance listed in paragraph (b) of this section).
- g) (b) For Subpart F—Audit Requirements of this part, *Federal financial assistance* also includes assistance that non-Federal entities receive or administer in the form of:
 - (1) Loans;
 - (2) Loan Guarantees;
 - (3) Interest subsidies; and
 - (4) Insurance.
- h) (c) *Federal financial assistance* does not include amounts received as reimbursement for services rendered to individuals as described in §200.502 Basis for determining Federal awards *expended*, paragraph (h) and (i) of this part.

Federal interest

Federal interest means, for purposes of §200.329 Reporting on real property or when used in connection with the acquisition or improvement of real property, equipment, or supplies under a Federal award, the dollar amount that is the product of the:

- a) Federal share of total project costs; and
- b) Current fair market value of the property, improvements, or both, to the extent the costs of acquiring or improving the property were included as project costs.

Federal program

Federal program means:

- a) All Federal awards which are assigned a single number in the CFDA.
- b) When no CFDA number is assigned, all Federal awards to non-Federal entities from the same agency made for the same purpose must be combined and considered one program.
- c) Notwithstanding paragraphs (a) and (b) of this definition, a cluster of programs. The types of clusters of programs are:
 - a. Research and development (R&D);
 - b. Student financial aid (SFA); and
 - c. “Other clusters,” as described in the definition of Cluster of Programs.

Federal share

Federal share means the portion of the total project costs that are paid by Federal funds.

Final cost objective

Final cost objective means a cost objective which has allocated to it both direct and indirect costs and, in the non-Federal entity's accumulation system, is one of the final accumulation points, such as a particular award, internal project, or other direct activity of a non-Federal entity. See also §§200.28 Cost objective and 200.60 Intermediate cost objective.

Fixed amount awards

Fixed amount awards means a type of grant agreement under which the Federal awarding agency or pass-through entity provides a specific level of support without regard to actual costs incurred under the Federal award. This type of Federal award reduces some of the administrative burden and record-keeping requirements for both the non-Federal entity and Federal awarding agency or pass-through entity. Accountability is based primarily on performance and results. See §§200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts, paragraph (b) and 200.332 Fixed amount subawards.

Foreign public entity

Foreign public entity means:

- a) A foreign government or foreign governmental entity;
- b) A public international organization, which is an organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act (22 U.S.C. 288-288f);
- c) An entity owned (in whole or in part) or controlled by a foreign government; or
- d) Any other entity consisting wholly or partially of one or more foreign governments or foreign governmental entities.

Foreign organization

Foreign organization means an entity that is:

- a) A public or private organization located in a country other than the United States and its territories that is subject to the laws of the country in which it is located, irrespective of the citizenship of project staff or place of performance;
- b) A private nongovernmental organization located in a country other than the United States that solicits and receives cash contributions from the general public;
- c) A charitable organization located in a country other than the United States that is nonprofit and tax exempt under the laws of its country of domicile and operation, and is not a university, college, accredited degree-granting institution of education, private foundation, hospital, organization engaged exclusively in research or scientific activities, church, synagogue, mosque or other similar entities organized primarily for religious purposes; or
- d) An organization located in a country other than the United States not recognized as a Foreign Public Entity.

General purpose equipment

General purpose equipment means equipment which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles. See also Equipment and Special Purpose Equipment.

Generally Accepted Accounting Principles (GAAP)

GAAP has the meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

Generally Accepted Government Auditing Standards (GAGAS)

GAGAS, also known as the Yellow Book, means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits.

Grant agreement

Grant agreement means a legal instrument of financial assistance between a Federal awarding agency or pass-through entity and a non-Federal entity that, consistent with 31 U.S.C. 6302, 6304:

- a) Is used to enter into a relationship the principal purpose of which is to transfer anything of value from the Federal awarding agency or pass-through entity to the non-Federal entity to carry out a public purpose authorized by a law

of the United States (see 31 U.S.C. 6101(3)); and not to acquire property or services for the Federal awarding agency or pass-through entity's direct benefit or use;

- b) Is distinguished from a cooperative agreement in that it does not provide for substantial involvement between the Federal awarding agency or pass-through entity and the non-Federal entity in carrying out the activity contemplated by the Federal award.
- c) Does not include an agreement that provides only:
 - a. Direct United States Government cash assistance to an individual;
 - b. A subsidy;
 - c. A loan;
 - d. A loan guarantee; or
 - e. Insurance.

Hospital

Hospital means a facility licensed as a hospital under the law of any state or a facility operated as a hospital by the United States, a state, or a subdivision of a state.

Improper payment

- a) *Improper payment* means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and
- b) *Improper payment* includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.

Indian tribe (or "federally recognized Indian tribe")

Indian tribe means any Indian tribe, band, nation, or other organized group or community, including any Alaska Native village or regional or village corporation as defined in or established pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. Chapter 33), which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians (25 U.S.C. 450b(e)). See annually published Bureau of Indian Affairs list of Indian Entities Recognized and Eligible to Receive Services.

Institutions of Higher Education (IHEs)

IHE is defined at 20 U.S.C. 1001.

Indirect (facilities & administrative (F&A)) costs

Indirect (F&A) costs means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect (F&A) cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

Indirect cost rate proposal

Indirect cost rate proposal means the documentation prepared by a non-Federal entity to substantiate its request for the establishment of an indirect cost rate as described in Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) through Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals of this part, and Appendix IX to Part 200—Hospital Cost Principles.

Information technology systems

Information technology systems means computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. See also §§200.20 Computing devices and 200.33 Equipment.

Intangible property

Intangible property means property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).

Intermediate cost objective

Intermediate cost objective means a cost objective that is used to accumulate indirect costs or service center costs that are subsequently allocated to one or more indirect cost pools or final cost objectives. See also §200.28 Cost objective and §200.44 Final cost objective.

Internal controls

Internal controls means a process, implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- a) Effectiveness and efficiency of operations;
- b) Reliability of reporting for internal and external use; and
- c) Compliance with applicable laws and regulations.

Internal control over compliance requirements for Federal awards

Internal control over compliance requirements for Federal awards means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:

- (a) Transactions are properly recorded and accounted for, in order to:
 - (1) Permit the preparation of reliable financial statements and Federal reports;
 - (2) Maintain accountability over assets; and
 - (3) Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;
- (b) Transactions are executed in compliance with:
 - (1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and
 - (2) Any other Federal statutes and regulations that are identified in the Compliance Supplement; and
- (c) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

Loan

Loan means a Federal loan or loan guarantee received or administered by a non-Federal entity, except as used in the definition of §200.80 Program income.

- a) The term “direct loan” means a disbursement of funds by the Federal Government to a non-Federal borrower under a contract that requires the repayment of such funds with or without interest. The term includes the purchase of, or participation in, a loan made by another lender and financing arrangements that defer payment for more than 90 days, including the sale of a Federal Government asset on credit terms. The term does not include the acquisition of a federally guaranteed loan in satisfaction of default claims or the price support loans of the Commodity Credit Corporation.
- b) The term “direct loan obligation” means a binding agreement by a Federal awarding agency to make a direct loan when specified conditions are fulfilled by the borrower.
- c) The term “loan guarantee” means any Federal Government guarantee, insurance, or other pledge with respect to the payment of all or a part of the principal or interest on any debt obligation of a non-Federal borrower to a non-Federal lender, but does not include the insurance of deposits, shares, or other withdrawable accounts in financial institutions.
- d) The term “loan guarantee commitment” means a binding agreement by a Federal awarding agency to make a loan guarantee when specified conditions are fulfilled by the borrower, the lender, or any other party to the guarantee agreement.

Local government

Local government means any unit of government within a state, including a:

- a) County;
- b) Borough;
- c) Municipality;
- d) City;
- e) Town;
- f) Township;

- g) Parish;
- h) Local public authority, including any public housing agency under the United States Housing Act of 1937;
- i) Special district;
- j) School district;
- k) Intrastate district;
- l) Council of governments, whether or not incorporated as a nonprofit corporation under state law; and
- m) Any other agency or instrumentality of a multi-, regional, or intra-state or local government.

Major program

Major program means a Federal program determined by the auditor to be a major program in accordance with §200.518 Major program determination or a program identified as a major program by a Federal awarding agency or pass-through entity in accordance with §200.503 Relation to other audit requirements, paragraph (e).

Management decision

Management decision means the evaluation by the Federal awarding agency or pass-through entity of the audit findings and corrective action plan and the issuance of a written decision to the auditee as to what corrective action is necessary.

Micro-purchase

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold. Micro-purchase procedures comprise a subset of a non-Federal entity's small purchase procedures. The non-Federal entity uses such procedures in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost. The micro-purchase threshold is set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 (Definitions). It is \$3,000 except as otherwise discussed in Subpart 2.1 of that regulation, but this threshold is periodically adjusted for inflation.

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.

Non-Federal entity

Non-Federal entity means a state, local government, Indian tribe, institution of higher education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.

Nonprofit organization

Nonprofit organization means any corporation, trust, association, cooperative, or other organization, not including IHEs, that:

- a) Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest;
- b) Is not organized primarily for profit; and
- c) Uses net proceeds to maintain, improve, or expand the operations of the organization.

Obligations

When used in connection with a non-Federal entity's utilization of funds under a Federal award, *obligations* means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.

Office of Management and Budget (OMB)

OMB means the Executive Office of the President, Office of Management and Budget.

Oversight agency for audit

Oversight agency for audit means the Federal awarding agency that provides the predominant amount of funding directly to a non-Federal entity not assigned a cognizant agency for audit. When there is no direct funding, the Federal awarding agency which is the predominant source of pass-through funding must assume the oversight responsibilities. The duties of the oversight agency for audit and the process for any reassignments are described in §200.513 Responsibilities, paragraph (b).

Pass-through entity

Pass-through entity means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

Participant support costs

Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.

Performance goal

Performance goal means a target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate. In some instances (e.g., discretionary research awards), this may be limited to the requirement to submit technical performance reports (to be evaluated in accordance with agency policy).

Period of performance

Period of performance means the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award. The Federal awarding agency or pass-through entity must include start and end dates of the period of performance in the Federal award (see §§200.210 Information contained in a Federal award paragraph (a)(5) and 200.331 Requirements for pass-through entities, paragraph (a)(1)(iv)).

Personal property

Personal property means property other than real property. It may be tangible, having physical existence, or intangible.

Personally Identifiable Information (PII)

PII means information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. Some information that is considered to be PII is available in public sources such as telephone books, public Web sites, and university listings. This type of information is considered to be Public PII and includes, for example, first and last name, address, work telephone number, email address, home telephone number, and general educational credentials. The definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified. Non-PII can become PII whenever additional information is made publicly available, in any medium and from any source, that, when combined with other available information, could be used to identify an individual.

Program income

Program income means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided in §200.307 paragraph (f). (See §200.77 Period of performance.) Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. See also §200.407 Prior written approval (prior approval). See also 35 U.S.C. 200-212 "Disposition of Rights in Educational Awards" applies to inventions made under Federal awards.

Property

Property means real property or personal property.

Protected Personally Identifiable Information (Protected PII)

Protected PII means an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, educational transcripts. This does not include PII that is required by law to be disclosed. (See also §200.79 Personally Identifiable Information (PII)).

Project cost

Project cost means total allowable costs incurred under a Federal award and all required cost sharing and voluntary committed cost sharing, including third-party contributions.

Questioned cost

Questioned cost means a cost that is questioned by the auditor because of an audit finding:

- a) Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds;
- b) Where the costs, at the time of the audit, are not supported by adequate documentation; or
- c) Where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

Real property

Real property means land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

Recipient

Recipient means a non-Federal entity that receives a Federal award directly from a Federal awarding agency to carry out an activity under a Federal program. The term recipient does not include subrecipients. See also §200.69 Non-Federal entity.

Research and Development (R&D)

R&D means all research activities, both basic and applied, and all development activities that are performed by non-Federal entities. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.

“Research” is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. “Development” is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

Simplified acquisition threshold

Simplified acquisition threshold means the dollar amount below which a non-Federal entity may purchase property or services using small purchase methods. Non-Federal entities adopt small purchase procedures in order to expedite the purchase of items costing less than the simplified acquisition threshold. The simplified acquisition threshold is set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 (Definitions) and in accordance with 41 U.S.C. 1908. As of the publication of this part, the simplified acquisition threshold is \$150,000, but this threshold is periodically adjusted for inflation. (Also see definition of §200.67 Micro-purchase.)

Special purpose equipment

Special purpose equipment means equipment which is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers. See also §§200.33 Equipment and 200.48 General purpose equipment.

State

State means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any agency or instrumentality thereof exclusive of local governments.

Student Financial Aid (SFA)

SFA means Federal awards under those programs of general student assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, (20 U.S.C. 1070-1099d), which are administered by the U.S. Department of Education, and similar programs provided by other Federal agencies. It does not include Federal awards under programs that provide fellowships or similar Federal awards to students on a competitive basis, or for specified studies or research.

Subaward

Subaward means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Subrecipient

Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

Supplies

Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. See also §§200.20 Computing devices and 200.33 Equipment.

Termination

Termination means the ending of a Federal award, in whole or in part at any time prior to the planned end of period of performance.

Third-party in-kind contributions

Third-party in-kind contributions means the value of non-cash contributions (i.e., property or services) that—

- a) Benefit a federally assisted project or program; and
- b) Are contributed by non-Federal third parties, without charge, to a non-Federal entity under a Federal award.

Unliquidated obligations

Unliquidated obligations means, for financial reports prepared on a cash basis, obligations incurred by the non-Federal entity that have not been paid (liquidated). For reports prepared on an accrual expenditure basis, these are obligations incurred by the non-Federal entity for which an expenditure has not been recorded.

Unobligated balance

Unobligated balance means the amount of funds under a Federal award that the non-Federal entity has not obligated. The amount is computed by subtracting the cumulative amount of the non-Federal entity's unliquidated obligations and expenditures of funds under the Federal award from the cumulative amount of the funds that the Federal awarding agency or pass-through entity authorized the non-Federal entity to obligate.

Voluntary committed cost sharing

Voluntary committed cost sharing means cost sharing specifically pledged on a voluntary basis in the proposal's budget or the Federal award on the part of the non-Federal entity and that becomes a binding requirement of Federal award.