



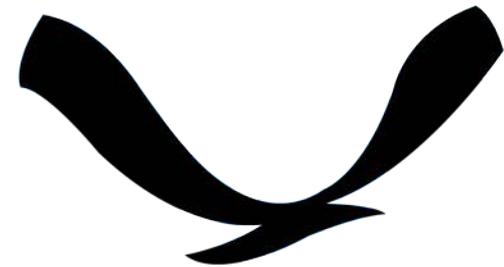
2016



NOAA's Acquisition and Grants Office
presents

CONNECTING the CHANNELS

Partnership in
Grants
Management



Seattle, WA

Silver Spring, MD



2016



NOAA's Acquisition and Grants Office
presents

CONNECTING the CHANNELS

Partnership in
Grants Management



Reporting

Presented By:

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CONNECTING the CHANNELS



Financial Reporting

For the effective monitoring of the Federal award, Performance and Financial Reports are due to the Federal awarding agency to best inform improvements in program outcomes and productivity.

- Reports are due no less frequently than annually nor more frequently than quarterly (except in unusual circumstances).
- Annual reports must be due **90 calendar days** after the reporting period; quarterly or semi-annual reports must be due **30 calendar days** after the reporting period.
- Final Performance and Financial reports are due **90 calendar days** after the period of performance end date.

CONNECTING the CHANNELS



Financial Reporting

Financial Reports ensure that:

- Recipients are expending funds at an appropriate rate and that matching requirements are being met;
- Federal disbursements are comparable with the period covered by requests for payment;
- Recipients are not maintaining excess cash on hand;
- Reports submitted by the recipient agree with DOC accounting records of disbursements;
- Reports contain information on indirect costs and program income if these items are included in the approved budget;
- Reports are completed correctly

Financial Report (SF-425)

All Department of Commerce (DOC) awards require recipients to use the SF-425 Full Report or SF-425 Cash Flow Report to report the status of funding.

Reset Form

FEDERAL FINANCIAL REPORT
(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page 1 of	of		
					pages		
3. Recipient Organization (Name and complete address including Zip code)							
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual			
8. Project/Grant Period From: (Month, Day, Year)			To: (Month, Day, Year)	9. Reporting Period End Date (Month, Day, Year)			
10. Transactions					Cumulative		
<i>(Use lines a-c for single or multiple grant reporting)</i>							
Federal Cash (To report multiple grants, also use FFR Attachment):							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)							
<i>(Use lines d-o for single grant reporting)</i>							
Federal Expenditures and Unobligated Balance:							
d. Total Federal funds authorized							
e. Federal share of expenditures							
f. Federal share of unobligated obligations							
g. Total Federal share (sum of lines e and f)							
h. Unobligated balance of Federal funds (line d minus g)							
Recipient Share:							
i. Total recipient share required							
j. Recipient share of expenditures							
k. Remaining recipient share to be provided (line i minus j)							
Program Income:							
l. Total Federal program income earned							
m. Program income expended in accordance with the deduction alternative							
n. Program income expended in accordance with the addition alternative							
o. Unexpended program income (line l minus line m or line n)							
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
g. Totals:							
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.							
13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)							
a. Typed or Printed Name and Title of Authorized Certifying Official				c. Telephone (Area code, number and extension)			
				d. Email address			
b. Signature of Authorized Certifying Official				e. Date Report Submitted (Month, Day, Year)			
14. Agency use only:							

Standard Form 425 - Revised 6/28/2010
 OMB Approval Number 0348-0061
 Expiration Date: 10/01/2011

Paperwork Burden Statement
 According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.

CONNECTING the CHANNELS



Financial Report (SF-425)

4a. DUNS Number <input type="text"/>	4b. EIN <input type="text"/>	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) <input type="text"/>	
6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	8. Project/Grant Period From: <input type="text"/> To: <input type="text"/>	9. Reporting Period End Date <input type="text"/>

- Box #5: For Recipient use only (do not complete if reporting on multiple awards)
- Box #6: Report Type
- Box #7: Basis of Accounting

Federal Cash (SF-425)

10. Transactions	Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>	
Federal Cash (To report multiple grants, also use FFR attachment):	
a. Cash Receipts	0.00
b. Cash Disbursements	0.00
c. Cash on Hand (line a minus b)	0.00
<i>(Use lines d-o for single grant reporting)</i>	

- **Box #10 a: Cash Receipts-** Total of drawdowns from ASAP
- **Box #10b: Cash Disbursements-** The sum of actual cash disbursements for direct charges for goods and services as to date.
- **Box #10c: CASH ON HAND –** This will be \$0.00 on a final report
- **Note: on Cash Flow :Cash Receipts less Cash Disbursements equals Cash on Hand (10a – 10b = 10c).** This amount represents immediate cash needs. If the amount is greater than \$5,000, an explanation is required in block 12.

Federal Expenses and Unobligated Balance (SF-425)

Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	0.00
e. Federal share of expenditures	0.00
f. Federal share of unliquidated obligations	0.00
g. Total Federal share (sum of lines e and f)	0.00
h. Unobligated balance of Federal Funds (line d minus g)	0.00

- Box #10d: Total Funds Authorized- The total amount of funding listed on the SF424 and in Grants Online for Federal funds.
- Box #10e: Federal Share of Expenditures- Total should be the same as Cash Disbursements-10b
- Box #10f: Federal Share of unliquidated obligations-This should be Zero for a final report.
- Box #10g: Total Federal Share-Total of lines e and f.
- Box #10h: Unobligated balance of Federal Funds-Line d minus g-funds to deobligated and funds must match the balance of ASAP and/or Accounting Details.

Recipient Share (SF-425)

Recipient Share:	
i. Total recipient share required	0.00
j. Recipient share of expenditures	0.00
k. Remaining recipient share to be provided (line i minus j)	0.00

- Box #10i: Total recipient share required-Total of non Federal funding listed on SF-424 and the 424A
- Box #10j: Recipient share of expenditures- Total should be the same as 10i.
- Box #10k: Remaining recipient share to be provided-This should always be Zero.

Program Income (SF-425)

Program Income:	
l. Total Federal program income earned	0.00
m. Program Income expended in accordance with the deduction alternative	0.00
n. Program Income expended in accordance with the addition alternative	0.00
o. Unexpended program income (line l minus line m or line n)	0.00

- Box #10L: Total Federal Program Earned-This would be the total listed on the SF424 and SF-424A.
- Box #10m: Program income expended in accordance with deduction alternative- This amount of program income should be used to reduce the Federal share of the total project costs.
- Box #10n: Program income expended in accordance with addition alternative-With prior approval from NOAA, program income may be added to the Federal award. The total should be the same as line 10L
- Box #10o: Unexpended Program Income –this amount equals the program income that has been earned but not expended, as of the reporting period end date.

Indirect Expense (SF-425)

11. Indirect Expense						
a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal share
g. Totals:						

- A- Type- This should be the final rate
- B-Rate- Approved indirect cost rate for this award
- C-Period from : Period to- The beginning and end effective dates for the rate(s)
- D-Base- The modified direct cost total against which the rate (s) was applied.
- E-Amount Charged- Amount of indirect costs charged during the time period.
- F-Federal Share-The federal share of the amount in 11.e.
- G-Totals- The totals for columns 11d, 11e, and 11f.

Federal Financial Report (SF-425)

- 12 REMARKS (Clarifications or Justifications)
 - Cash on Hand Explanation(if is cash flow report)
 - Final Report Cash on Hand always zero(0)
- 13 CERTIFICATION (This field is populated by GOL.)
 - a. Typed or Printed Name and Title of Authorized Certifying Official
 - b. Signature of Authorized Certifying Official
 - c. Telephone
 - d. Email Address
 - e. Date Report Submitted

Programmatic Progress Report

- The non-Federal entity is responsible for oversight of the operations of the Federal award supported activities. The non-Federal entity must monitor its activities under Federal awards to assure compliance.
- Performance reports shall be submitted.
 - Performance reports shall not be required more frequently than quarterly or less frequently than annually.
 - Required to submit report no later than 30 days after the required reporting period and 90 calendar days for annual or final reports.

Programmatic Progress Report

- Performance Progress Reports should include;
 - A comparison of actual accomplishments to the schedule established in the award;
 - Reasons for delays in those cases where the schedule approved by the operating unit was not met;
 - Any change to the purpose, nature, location, bona-fide need, neighborhood served, size, funding, or cost of the project;
 - All change orders issued up to the date of the report and not previously reported to the operating unit; and other pertinent information including, when appropriate, an analysis and explanation of the cost overruns or high unit costs.

Equipment

- Equipment - 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.



Equipment Disposition

- Equipment Disposition –is required when original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency
- Disposition Instruction
 - The Recipient must request disposition instructions from DOC if required by the terms and conditions of the Federal award.
 - If DOC has no further need for the property, it must declare the property excess and report it for disposal to the appropriate Federal disposal authority.
 - If DOC fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the recipient or sold.
 - The recipient may transfer title to the property to the Federal Government or to an eligible third party if the recipient is entitled to compensation.

Supplies

- Supplies - All tangible personal property other than those described as 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.
- Unused supplies exceeding \$5,000 in value upon termination or completion of the project must be retained for the use of other activities or should be sold.
- If the Federal Government retains an interest in the supplies the recipient must not provide the service of the supplies to the organization for a fee that is less than the companies charge for equivalent service.

Federally-Owned and Exempt Property

- Title to federally-owned property remains vested in the Federal government. The non-Federal entity must submit annually an inventory listing of federally-owned property in its custody to DOC.
- If DOC no longer needs the property after the completion of the project, then it is declared excess and reported to the General Services Administration
- The DOC has the option to vest title in the Recipient when considered appropriate by the DOC (exempt property)

Intangible Property

- Intangible Property – 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).
- Title to intangible property acquired under a Federal award vests upon the recipient
- The recipient must use the property for the original authorized purpose. When the property is no longer needed for the original purpose disposition of the tangible property must occur
- DOC reserves a royalty-free, nonexclusive and irrevocable right to reproduce, publish, or otherwise use the work for Federal purposes, and to authorize others to do so

Real Property

- Title vests in the Recipient
- Must be used for its original intended purpose as long as needed by Recipient
- When no longer needed on the original project, disposition instructions must be requested from the Awarding Agency
 - The grantee shall retain title after compensating the Awarding Agency (Awarding Agency percentage times the current market value of the property)
 - Grantee may be directed to sell the property and pay the Awarding Agency (Awarding Agency percentage times the proceeds of the sale, less reasonable selling expenses)
 - Transfer title to the Awarding Agency or third party (Grantee receives Grantee percentage times the current market value of the property)

SF-428/SF-429 Tangible, Personal Property Forms



**TANGIBLE PERSONAL PROPERTY REPORT
SF-428**

		Page	of Pages
1. Federal Agency and Organization Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned by Federal Agency	3a. DUNS	3b. EIN
4. Recipient Organization (Name and complete address including zip code)		5. Recipient Account or Identifying Number	
6. Attachment (Check applicable) <input type="checkbox"/> Annual Report (SF-428-A) <input type="checkbox"/> Final (Award Closeout) Report (SF-428-B) <input type="checkbox"/> Disposition Report/Request (SF-428-C)		7. Supplemental Sheet <input type="checkbox"/> Yes <input type="checkbox"/> No	
8. Comments			
SF-428: Cover sheet			
9a. Typed or Printed Name and Title of Authorized Certifying Official		9c. Telephone (area code, number, extension)	
		9d. Email address	
9b. Signature of authorized Certifying Official		9e. Date report submitted (Month, Day, Year)	
		10. Agency use only	

SF-428 Tangible Personal Property Report
OMB Approval Number: 3099-0238
EXPIRATION DATE: 04/30/2013

- SF-428 is the cover sheet

TANGIBLE PERSONAL PROPERTY REPORT
Annual Report SF-428- A

Federal Grant or Other Identifying Number Assigned by Federal Agency (Block 2 on SF-428). Leave blank for Consolidated Annual Reports (Block 1 below)

1. Report Type (Choose One)

(a) Individual ____ (Reporting Federally-owned property for one award)

(b) Consolidated ____ (Reporting Federally-owned property for all awards with a Federal Agency Organizational Element)

2. Report As Of:

30 SEP ____ (YYYY)

or ___/___/___ (MM/DD/YYYY)

3. Federally-owned Property

	Description (a)	Identification (b)	Acquisition Date (c)	Acquisition Cost (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

4. Comments

SF-428A: Federally-Owned Property Inventory form

SF-428 Annual Report Form - Attachment to SF-428
OMB Approval Number: 3090-0288
Expiration Date: 6/30/2013

- SF-428A if required, is used to provide annual inventory listing of Federally-owned property

**TANGIBLE PERSONAL PROPERTY REPORT
Final Report SF-428-B**

Federal Grant or Other Identifying Number Assigned by Federal Agency (Block 2 on SF-428)

1. Report (Select all that apply)
- a. Federally-owned Property (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2a below.)
 - b. Acquired Equipment with acquisition cost of \$5,000 or more for which the awarding agency has reserved the right to transfer title (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2b below.)
 - c. Residual Unused Supplies with total aggregate fair market value exceeding \$5,000 not needed for any other Federally sponsored programs or projects. (Complete Section 2c below)
 - d. None of the above

2. Complete relevant section(s)	For Agency Use Only
2a. Federally-owned Property (Select one or more.) (i) <input type="checkbox"/> Request transfer to Award _____ (ii) <input type="checkbox"/> Request Federal Agency disposition instructions (iii) <input type="checkbox"/> Other (Provide detail in Block 3 or attach request)	Agency response to requested disposition of Federally owned property: (i) Recipient request approved denied (ii) Dispose in accordance with attached instructions ____
2b. Acquired Equipment (Select one or more.) (i) <input type="checkbox"/> Request unconditional transfer of title with no further obligation to the Federal Government. (ii) <input type="checkbox"/> Request Federal Agency disposition instructions Note: If the awarding agency does not provide disposition instructions within 120 days the recipient may continue to use the equipment for Federally supported projects or dispose in accordance with the applicable property standards.	Agency response to requested disposition of acquired equipment: (i) Recipient request approved denied (ii) Dispose in accordance with attached instructions ____ Authorized Awarding Agency Official Signature: _____ Date: _____ Name: _____ Phone: _____ Title: _____ Email: _____

2c. Reportable Residual Unused Supplies

(i) <input type="checkbox"/> Sale proceeds or <input type="checkbox"/> Estimate of current fair market value	\$ _____
(ii) <input type="checkbox"/> Percentage of Federal participation	_____ %
(iii) <input type="checkbox"/> Federal share	\$ _____
(iv) <input type="checkbox"/> Selling and handling allowance	\$ _____
(v) <input type="checkbox"/> Amount remitted to the Federal Government.....	\$ _____

3. Comments

SF-428-B: Closeout Form

FINAL REPORT ATTACHMENT TO SF-428 Agency use only

OMB Approval Number: 3095-0288
Expiration Date: 4/30/2013

- SF-428B is used at closeout to report on Federally-owned property, property purchased with Federal grant funds and residual unused supplies with total aggregate fair market value exceeding \$5,000

**TANGIBLE PERSONAL PROPERTY REPORT
Disposition Request/Report SF-428-C**

Federal Grant or Other Identifying Number Assigned by Federal Agency (Block 2 of SF-428)

1. Request Disposition Instructions for:	For Agency Use Only	
a. Federally-owned Property (Select one or more and attach Supplemental Sheet SF-428S or recipient equivalent) (i) <input type="checkbox"/> Request Federal Agency disposition instructions (ii) <input type="checkbox"/> Other (Specify in Block 4 "Comments" or attach request)	Agency response to requested disposition of Federally owned property: (i) Recipient request approved _____ denied _____ (ii) Dispose in accordance with attached instructions _____	
b. Acquired Equipment with current fair market value of \$5,000 or more (Select one or more and attach Supplemental Sheet SF-428S or recipient equivalent) (i) <input type="checkbox"/> Request approval to trade-in or sell to offset costs of replacement equipment (ii) <input type="checkbox"/> Request Federal Agency disposition instructions	Agency response to requested disposition of acquired equipment: (i) Recipient request approved _____ denied _____ (ii) Dispose in accordance with attached instructions _____	
Authorized Awarding Agency Official		
Signature: _____		Date: _____
Name: _____		Phone: _____
Title: _____		Email: _____
2. Report Disposition by Sale or Retention		
a. <input type="checkbox"/> Retention of acquired equipment for use on non Federally supported projects		
b. <input type="checkbox"/> Sale of acquired equipment (Attach Supplemental Sheet SF-428S or recipient equivalent and complete worksheet below)		
(i) Sale proceeds (or estimate of current fair market value)..... \$ _____		
(ii) Percentage of Federal participation % _____		
(iii) Federal share \$ _____		
(iv) Selling and handling allowance \$ _____		
(v) Amount remitted to the Federal Government..... \$ _____		
3. Report Loss, Destruction or Theft of Federally-owned Property		
<input type="checkbox"/> Loss, Destruction or Theft of Federally-owned property (Attach Supplemental Sheet SF-428S or recipient equivalent and describe the circumstances in Block 4)		
4. Comments		
<p align="center" style="color: red; font-size: 24px; font-weight: bold;">SF-428-C: Disposition Request at anytime other than closeout</p>		
DISPOSITION REQUEST/REPORT ATTACHMENT TO TPR		Agency use only

SF- Disposition Request Form - Attachment to SF-428
OMB Approval Number 3040-0289
Expiration Date: 03/31/2013

- SF-428C is to request disposition instructions at any time other than closeout



**TANGIBLE PERSONAL PROPERTY REPORT
Supplemental Sheet SF-428S**

Federal Grant or Other Identifying Number Assigned by Federal Awarding Agency (Block 2 of SF-428)	Attachment Type	Page	Of Pages
	<input type="checkbox"/> Annual Report		
	<input type="checkbox"/> Final (Award Closeout) Report		
<input type="checkbox"/> Disposition Request/Report			

Complete one row for each item:

Award Number (a)	GP or ACQ (b)	Description of Item (c)	Identification Number (d)	Acq. Date (e)	Cond. Code (f)	Acq. Cost (g)	Disp. Req. (h)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

SF-428S Supplemental Sheet - Attachment to SF-428
OMB Approval Number: 0998-0288
Expiration Date: 4/30/2011

- SF-428S is the supplemental sheet

SF-428-S: Supplemental Inventory Sheet

REAL PROPERTY STATUS REPORT SF-429
(COVER PAGE)

Page:		of:		Pages
1. Federal Agency and Organizational Element to Which Report is Submitted:		2. Federal Grant(s) or Other Identifying Number(s) Assigned by Federal Agency(ies):		
3. Recipient Organization (name and complete address including zip code):				
4a. DUNS Number:	4b. EIN:	5. Recipient Account or Identifying Number:	6. Contact Person for this Report: Name: Phone: Email: Fax:	
7. Report End Date: (MMDD/YYYY)				
8. Real Property Status Report – Attachments: (check the applicable block(s)): ___: Attachment A (General Reporting) attached ___: Attachment B (Request to Acquire, Improve or Furnish) attached ___: Attachment C (Disposition Request) attached				
9. Comments (attach additional sheets if necessary):				
SF-429: Inventory/Disposition of Real Property				
10. Certification: I certify to the best of my knowledge and belief that all information presented in this report is true, correct and complete and constitutes a material representation of fact upon which the Federal government may rely.				
11a. Typed or Printed Name and Title of Authorized Certifying Official:		11c. Telephone (area code, number, extension):		
		11d. Email Address:		
11b. Signature of Authorized Certifying Official:		11e. Date Report Submitted (MMDD/YYYY):		
		12. Agency use only		

- SF-429 is used for inventory/disposition of real property

Closeout

- The process by which DOC determines that all financial assistance award requirements and applicable administrative actions have been completed by the recipient and DOC.
- The Grantee has 90 days after the expiration date of the award to submit all required reports and drawdown funds to cover expenses incurred during the award period.
- Grantee must notify NOAA of their intent to request an extension for report submission, payment drawdown during the close out period.
- Grantee may request a one time extension to the closeout period of up to 60 days.

Closeout Responsibilities (Recipient)

- Completes the goals and objectives of the approved award
- Submits the final Request for Advance or Reimbursement (SF-270) if applicable, or requests the final ASAP drawdown
- Submits the final Federal Financial Report (SF425) and the Final Progress Report within 90 days after the expiration date of the award
- Submits Report of Federally Owned Property (purchased with grant funds)
 - SF428A-Annually, SF428B-Final or SF428C- Disposition Requests Property/Equipment Disposition

Closeout Responsibilities (Grants Officer)

- GMS (Grants Management Specialist) reviews and approves the final Request for Advance or Reimbursement (SF-270)
- GMS reviews and approves the final Federal Financial Report (SF425)
- GO (Grants Officer) approves Financial Closeout and recommends Finance de-obligate remaining funds
- GO approves Administrative closeout documentation
- Manages disposition of Federally-owned property and property acquired with Grant funds

Closeout Responsibilities (Finance Officer)

- Provides full accounting support and financial advice to Grants Officers, Program Officers, the operating unit, and others as needed
- Records the financial transactions associated with each financial assistance award from inception to close-out of the final financial report, including obligation and de-obligation of funds, and payments

Question 1

How many days are in the recipient closeout period?



Question 2

Which form is used for inventory/disposition of real property?



Question 3

Who reserves the right to transfer the title to the Federal Government or a third party?

CONNECTING the CHANNELS



Any Question ?



AGO

Partnership in Grants Management

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